

December 10, 2025

Orange County Department of Education
Aisling Barrera – Assistant Director, Business Services
200 Kalmus Drive
Costa Mesa, CA 92628

Dear Aisling:

Tustin Unified School District Board of Education adopted the **2025-26 First Interim Report** at the Monday, December 8, 2025 board meeting in accordance with Education Code 42127.

Enclosed are the following reports for your review:

- District Certification
- PowerPoint Presentation
- Complete SACS Reports
- Cashflow Worksheet
- LCFF Calculator
- Multi-Year Projections

The following files were emailed to AB1200@ocde.us: LCFF Calculator and Board Presentation.

If you have any questions, please contact me at (714) 730-7301, extension 51354 or dyang@tustin.k12.ca.us.

Sincerely,



David Yang
Senior Director, Business Services

Enc.

2025-26 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	264,876,138.00	264,876,138.00	28,958,127.23	267,658,113.00	2,781,975.00	1.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,055,389.00	9,055,389.00	795,493.22	8,821,763.00	(233,626.00)	-2.6%
4) Other Local Revenue		8600-8799	11,498,364.00	11,498,364.00	1,777,071.75	13,081,230.00	1,582,866.00	13.8%
5) TOTAL, REVENUES			285,429,891.00	285,429,891.00	31,530,692.20	289,561,106.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	114,547,080.00	114,547,080.00	33,307,299.34	113,463,612.00	1,083,468.00	0.9%
2) Classified Salaries		2000-2999	35,221,361.00	35,221,361.00	7,456,427.77	34,789,109.00	432,252.00	1.2%
3) Employee Benefits		3000-3999	62,306,664.00	62,306,664.00	14,954,920.13	60,248,358.00	2,058,306.00	3.3%
4) Books and Supplies		4000-4999	8,996,989.00	8,996,989.00	4,195,888.23	12,540,519.00	(3,543,530.00)	-39.4%
5) Services and Other Operating Expenditures		5000-5999	26,826,377.00	26,826,377.00	7,718,291.88	27,973,728.00	(1,147,351.00)	-4.3%
6) Capital Outlay		6000-6999	511,209.00	511,209.00	963,740.13	1,554,999.00	(1,043,790.00)	-204.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,460,915.00	3,460,915.00	923,716.00	3,318,732.00	142,183.00	4.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,913,587.00)	(2,913,587.00)	0.00	(2,879,299.00)	(34,288.00)	1.2%
9) TOTAL, EXPENDITURES			248,957,008.00	248,957,008.00	69,520,283.48	251,009,758.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			36,472,883.00	36,472,883.00	(37,989,591.28)	38,551,348.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,500,000.00	3,500,000.00	0.00	3,500,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(49,956,448.00)	(49,956,448.00)	0.00	(48,600,941.00)	1,355,507.00	-2.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(53,456,448.00)	(53,456,448.00)	0.00	(52,100,941.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(16,983,565.00)	(16,983,565.00)	(37,989,591.28)	(13,549,593.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	143,367,523.00	143,367,523.00		152,587,859.00	9,220,336.00	6.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			143,367,523.00	143,367,523.00		152,587,859.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			143,367,523.00	143,367,523.00		152,587,859.00		
2) Ending Balance, June 30 (E + F1e)			126,383,958.00	126,383,958.00		139,038,266.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	150,000.00	150,000.00		150,000.00		
Stores		9712	290,668.00	290,668.00		290,668.00		
Prepaid Items		9713	432,118.00	432,118.00		0.00		
All Others		9719	190,000.00	190,000.00		190,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	113,786,052.00	113,786,052.00		126,588,738.00		
Vacation Liability	0000	9760	2,259,430.00					
ADA & Enrollment Mitigation	0000	9760	9,955,827.00					
Safety & Security Updates	0000	9760	2,000,000.00					
Local Protection	0000	9760	33,585,626.00					
Facilities Maintenance	0000	9760	9,516,387.00					
Technology Refresh	0000	9760	6,000,000.00					
Classroom Furniture	0000	9760	100,000.00					
One-Time Discretionary	0000	9760	37,955,417.00					
Textbook Adoption	0000	9760	0.00					
MAA/Medi-Cal Program - C/O	0000	9760	1,196,264.00					
Anthem Health Reimbursement (HRA)	0000	9760	20,000.00					
Health & Welfare Insurance Rebate	0000	9760	0.00					
Health & Welfare ACA IRS Prior Year Fees	0000	9760	100,000.00					
Wellness - C/O	0000	9760	162,679.00					
Pension Liability	0000	9760	4,600,000.00					
Staffing Continuity	0000	9760	3,684,957.00					
Risk Pool Special Assessments	0000	9760	2,000,000.00					
T Tech Insurance Rebate	0000	9760	649,465.00					
Vacation Liability	0000	9760		2,259,430.00				
ADA & Enrollment Mitigation	0000	9760		9,955,827.00				
Safety & Security Updates	0000	9760		2,000,000.00				
Local Protection	0000	9760		33,585,626.00				
Facilities Maintenance	0000	9760		9,516,387.00				
Technology Refresh	0000	9760		6,000,000.00				
Classroom Furniture	0000	9760		100,000.00				
One-Time Discretionary	0000	9760		37,955,417.00				
Textbook Adoption	0000	9760		0.00				
MAA/Medi-Cal Program - C/O	0000	9760		1,196,264.00				
Anthem Health Reimbursement (HRA)	0000	9760		20,000.00				
Health & Welfare Insurance Rebate	0000	9760		0.00				
Health & Welfare ACA IRS Prior Year Fees	0000	9760		100,000.00				
Wellness - C/O	0000	9760		162,679.00				
Pension Liability	0000	9760		4,600,000.00				
Staffing Continuity	0000	9760		3,684,957.00				
Risk Pool Special Assessments	0000	9760		2,000,000.00				
T Tech Insurance Rebate	0000	9760		649,465.00				
Vacation Liability	0000	9760				2,259,430.00		
ADA & Enrollment Mitigation	0000	9760				9,955,827.00		
Safety & Security Updates	0000	9760				2,000,000.00		
Local Protection	0000	9760				39,046,198.00		
Facilities Maintenance	0000	9760				9,516,387.00		

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Technology Refresh	0000	9760				6,000,000.00		
Classroom Furniture	0000	9760				500,000.00		
One-Time Discretionary	0000	9760				37,844,874.00		
COLA Reduction (26-27)	0000	9760				1,363,808.00		
MAA/Medi-Cal Program - C/O	0000	9760				1,224,625.00		
Anthem Health Reimbursement (HRA)	0000	9760				20,000.00		
Health & Welfare Insurance Rebate	0000	9760				100,000.00		
Wellness - C/O	0000	9760				158,497.00		
Pension Liability	0000	9760				4,600,000.00		
Staffing Continuity	0000	9760				5,368,751.00		
Risk Pool Special Assessments	0000	9760				3,000,000.00		
T Tech Insurance Rebate	0000	9760				374,248.00		
LCAP Programs - C/O	0000	9760				3,256,093.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	11,535,120.00	11,535,120.00		11,818,860.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	70,652,941.00	70,652,941.00	21,253,748.00	63,245,446.00	(7,407,495.00)	-10.5%
Education Protection Account State Aid - Current Year		8012	4,143,573.00	4,143,573.00	1,051,327.00	4,140,966.00	(2,607.00)	-0.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	582,375.00	582,375.00	0.00	565,491.00	(16,884.00)	-2.9%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	152,965,667.00	152,965,667.00	0.00	160,181,150.00	7,215,483.00	4.7%
Unsecured Roll Taxes		8042	5,098,572.00	5,098,572.00	2,535,881.07	5,313,312.00	214,740.00	4.2%
Prior Years' Taxes		8043	2,335,315.00	2,335,315.00	2,528,596.03	2,591,547.00	256,232.00	11.0%
Supplemental Taxes		8044	3,867,815.00	3,867,815.00	1,115,051.13	3,741,527.00	(126,288.00)	-3.3%
Education Revenue Augmentation Fund (ERAF)		8045	10,028,651.00	10,028,651.00	473,524.00	10,357,078.00	328,427.00	3.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	17,724,354.00	17,724,354.00	0.00	20,045,777.00	2,321,423.00	13.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			267,399,263.00	267,399,263.00	28,958,127.23	270,182,294.00	2,783,031.00	1.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(2,500,000.00)	(2,500,000.00)	0.00	(2,500,000.00)	0.00	0.0%

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All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(23,125.00)	(23,125.00)	0.00	(24,181.00)	(1,056.00)	4.6%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			264,876,138.00	264,876,138.00	28,958,127.23	267,658,113.00	2,781,975.00	1.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,051,279.00	1,051,279.00	0.00	1,060,764.00	9,485.00	0.9%
Lottery - Unrestricted and Instructional Materials		8560	4,049,603.00	4,049,603.00	(138,082.78)	3,901,742.00	(147,861.00)	-3.7%
Tax Relief Subventions								
Restricted Levies - Other								

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Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Arts and Music in Schools (Prop 28)	6770	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	3,954,507.00	3,954,507.00	933,576.00	3,859,257.00	(95,250.00)	-2.4%
TOTAL, OTHER STATE REVENUE			9,055,389.00	9,055,389.00	795,493.22	8,821,763.00	(233,626.00)	-2.6%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	330.00	330.00	330.00	New
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,100,000.00	1,100,000.00	211,652.41	1,100,000.00	0.00	0.0%
Interest		8660	3,500,000.00	3,500,000.00	3,117,072.97	7,500,000.00	4,000,000.00	114.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(3,015,808.89)	(3,015,809.00)	(3,015,809.00)	New
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	3,491,001.00	3,491,001.00	709,194.00	3,890,754.00	399,753.00	11.5%
Other Local Revenue								

2025-26 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

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Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	3,407,363.00	3,407,363.00	754,631.26	3,605,955.00	198,592.00	5.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,498,364.00	11,498,364.00	1,777,071.75	13,081,230.00	1,582,866.00	13.8%
TOTAL, REVENUES			285,429,891.00	285,429,891.00	31,530,692.20	289,561,106.00	4,131,215.00	1.4%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	94,694,578.00	94,694,578.00	26,997,608.25	93,538,607.00	1,155,971.00	1.2%
Certificated Pupil Support Salaries		1200	4,991,208.00	4,991,208.00	1,322,796.75	5,055,158.00	(63,950.00)	-1.3%
Certificated Supervisors' and Administrators' Salaries		1300	11,967,101.00	11,967,101.00	4,046,540.94	11,702,683.00	264,418.00	2.2%
Other Certificated Salaries		1900	2,894,193.00	2,894,193.00	940,353.40	3,167,164.00	(272,971.00)	-9.4%
TOTAL, CERTIFICATED SALARIES			114,547,080.00	114,547,080.00	33,307,299.34	113,463,612.00	1,083,468.00	0.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,217,220.00	5,217,220.00	519,999.33	5,065,983.00	151,237.00	2.9%
Classified Support Salaries		2200	13,335,294.00	13,335,294.00	2,888,551.20	13,355,599.00	(20,305.00)	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	3,999,361.00	3,999,361.00	989,854.15	4,015,510.00	(16,149.00)	-0.4%
Clerical, Technical and Office Salaries		2400	10,553,588.00	10,553,588.00	2,321,304.17	10,255,035.00	298,553.00	2.8%
Other Classified Salaries		2900	2,115,898.00	2,115,898.00	736,718.92	2,096,982.00	18,916.00	0.9%
TOTAL, CLASSIFIED SALARIES			35,221,361.00	35,221,361.00	7,456,427.77	34,789,109.00	432,252.00	1.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	21,664,764.00	21,664,764.00	3,683,890.82	21,523,032.00	141,732.00	0.7%
PERS		3201-3202	8,368,290.00	8,368,290.00	1,741,700.67	8,280,799.00	87,491.00	1.0%
OASDI/Medicare/Alternative		3301-3302	4,500,888.00	4,500,888.00	1,014,559.05	4,452,996.00	47,892.00	1.1%
Health and Welfare Benefits		3401-3402	23,570,784.00	23,570,784.00	7,678,571.30	21,981,090.00	1,589,694.00	6.7%
Unemployment Insurance		3501-3502	77,007.00	77,007.00	13,902.37	76,264.00	743.00	1.0%
Workers' Compensation		3601-3602	2,222,230.00	2,222,230.00	348,708.45	2,199,308.00	22,922.00	1.0%
OPEB, Allocated		3701-3702	1,259,428.00	1,259,428.00	340,953.78	1,070,165.00	189,263.00	15.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	643,273.00	643,273.00	132,633.69	664,704.00	(21,431.00)	-3.3%
TOTAL, EMPLOYEE BENEFITS			62,306,664.00	62,306,664.00	14,954,920.13	60,248,358.00	2,058,306.00	3.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	4,405,000.00	4,405,000.00	2,732,153.96	6,391,699.00	(1,986,699.00)	-45.1%
Books and Other Reference Materials		4200	394,107.00	394,107.00	1,296.22	409,927.00	(15,820.00)	-4.0%
Materials and Supplies		4300	3,268,992.00	3,268,992.00	1,060,801.14	4,580,830.00	(1,311,838.00)	-40.1%
Noncapitalized Equipment		4400	898,890.00	898,890.00	396,050.81	1,122,563.00	(223,673.00)	-24.9%
Food		4700	30,000.00	30,000.00	5,586.10	35,500.00	(5,500.00)	-18.3%
TOTAL, BOOKS AND SUPPLIES			8,996,989.00	8,996,989.00	4,195,888.23	12,540,519.00	(3,543,530.00)	-39.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	7,962,430.00	7,962,430.00	585,199.18	7,962,430.00	0.00	0.0%
Travel and Conferences		5200	378,500.00	378,500.00	75,694.43	412,457.00	(33,957.00)	-9.0%
Dues and Memberships		5300	162,981.00	162,981.00	112,769.42	169,742.00	(6,761.00)	-4.1%
Insurance		5400-5450	4,000,000.00	4,000,000.00	2,905,741.38	3,000,000.00	1,000,000.00	25.0%
Operations and Housekeeping Services		5500	7,110,426.00	7,110,426.00	1,970,000.84	7,200,208.00	(89,782.00)	-1.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	556,902.00	556,902.00	115,818.94	636,342.00	(79,440.00)	-14.3%
Transfers of Direct Costs		5710	(42,595.00)	(42,595.00)	0.00	(45,335.00)	2,740.00	-6.4%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,801,733.00	5,801,733.00	1,878,491.22	7,741,618.00	(1,939,885.00)	-33.4%
Communications		5900	896,000.00	896,000.00	74,576.47	896,266.00	(266.00)	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,826,377.00	26,826,377.00	7,718,291.88	27,973,728.00	(1,147,351.00)	-4.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	20,639.00	20,639.00	0.00	20,639.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	303,000.00	303,000.00	24,659.85	303,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	46,570.00	46,570.00	114,409.84	90,509.00	(43,939.00)	-94.4%
Equipment Replacement		6500	141,000.00	141,000.00	6,465.00	198,539.00	(57,539.00)	-40.8%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	818,205.44	942,312.00	(942,312.00)	New
TOTAL, CAPITAL OUTLAY			511,209.00	511,209.00	963,740.13	1,554,999.00	(1,043,790.00)	-204.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	3,268,805.00	3,268,805.00	923,716.00	3,126,622.00	142,183.00	4.3%
Payments to JPAs		7143	192,110.00	192,110.00	0.00	192,110.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,460,915.00	3,460,915.00	923,716.00	3,318,732.00	142,183.00	4.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(2,351,177.00)	(2,351,177.00)	0.00	(2,308,703.00)	(42,474.00)	1.8%
Transfers of Indirect Costs - Interfund		7350	(562,410.00)	(562,410.00)	0.00	(570,596.00)	8,186.00	-1.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,913,587.00)	(2,913,587.00)	0.00	(2,879,299.00)	(34,288.00)	1.2%
TOTAL, EXPENDITURES			248,957,008.00	248,957,008.00	69,520,283.48	251,009,758.00	(2,052,750.00)	-0.8%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	3,500,000.00	3,500,000.00	0.00	3,500,000.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,500,000.00	3,500,000.00	0.00	3,500,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								

2025-26 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(49,956,448.00)	(49,956,448.00)	0.00	(48,600,941.00)	1,355,507.00	-2.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(49,956,448.00)	(49,956,448.00)	0.00	(48,600,941.00)	1,355,507.00	-2.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(53,456,448.00)	(53,456,448.00)	0.00	(52,100,941.00)	1,355,507.00	-2.5%

2025-26 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,598,893.00	9,598,893.00	1,054,995.31	12,365,064.00	2,766,171.00	28.8%
3) Other State Revenue		8300-8599	56,071,349.00	56,071,349.00	18,127,790.93	64,860,786.00	8,789,437.00	15.7%
4) Other Local Revenue		8600-8799	7,170,773.00	7,170,773.00	2,182,969.13	8,449,418.00	1,278,645.00	17.8%
5) TOTAL, REVENUES			72,841,015.00	72,841,015.00	21,365,755.37	85,675,268.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	34,533,696.00	34,533,696.00	9,715,314.47	34,042,049.00	491,647.00	1.4%
2) Classified Salaries		2000-2999	26,165,385.00	26,165,385.00	3,714,203.29	23,166,242.00	2,999,143.00	11.5%
3) Employee Benefits		3000-3999	36,820,948.00	36,820,948.00	4,891,416.61	35,152,279.00	1,668,669.00	4.5%
4) Books and Supplies		4000-4999	8,448,022.00	8,448,022.00	1,433,982.59	14,917,454.00	(6,469,432.00)	-76.6%
5) Services and Other Operating Expenditures		5000-5999	13,986,915.00	13,986,915.00	3,637,656.57	18,898,234.00	(4,911,319.00)	-35.1%
6) Capital Outlay		6000-6999	7,860,818.00	7,860,818.00	597,218.68	9,072,261.00	(1,211,443.00)	-15.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,880,000.00	1,880,000.00	14,225.00	1,895,000.00	(15,000.00)	-0.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,351,177.00	2,351,177.00	0.00	2,308,703.00	42,474.00	1.8%
9) TOTAL, EXPENDITURES			132,046,961.00	132,046,961.00	24,004,017.21	139,452,222.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(59,205,946.00)	(59,205,946.00)	(2,638,261.84)	(53,776,954.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	49,956,448.00	49,956,448.00	0.00	48,600,941.00	(1,355,507.00)	-2.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			49,956,448.00	49,956,448.00	0.00	48,600,941.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,249,498.00)	(9,249,498.00)	(2,638,261.84)	(5,176,013.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	71,761,824.00	71,761,824.00		76,651,407.00	4,889,583.00	6.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			71,761,824.00	71,761,824.00		76,651,407.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,761,824.00	71,761,824.00		76,651,407.00		
2) Ending Balance, June 30 (E + F1e)			62,512,326.00	62,512,326.00		71,475,394.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	62,512,326.00	62,512,326.00		71,475,394.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,343,690.00	4,343,690.00	0.00	4,343,690.00	0.00	0.0%
Special Education Discretionary Grants		8182	418,593.00	418,593.00	0.00	426,426.00	7,833.00	1.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	3,209,180.00	3,209,180.00	736,212.98	4,941,188.00	1,732,008.00	54.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	516,880.00	516,880.00	129,219.71	1,019,870.00	502,990.00	97.3%
Title III, Immigrant Student Program	4201	8290	77,303.00	77,303.00	38,652.00	169,652.00	92,349.00	119.5%
Title III, English Learner Program	4203	8290	466,583.00	466,583.00	150,757.46	839,576.00	372,993.00	79.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	228,477.00	228,477.00	0.00	292,980.00	64,503.00	28.2%
Career and Technical Education	3500-3599	8290	154,536.00	154,536.00	0.00	147,465.00	(7,071.00)	-4.6%
All Other Federal Revenue	All Other	8290	183,651.00	183,651.00	153.16	184,217.00	566.00	0.3%
TOTAL, FEDERAL REVENUE			9,598,893.00	9,598,893.00	1,054,995.31	12,365,064.00	2,766,171.00	28.8%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	21,138,835.00	21,138,835.00	6,135,702.00	21,122,071.00	(16,764.00)	-0.1%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	1,738,573.00	1,738,573.00	(172,528.61)	1,570,975.00	(167,598.00)	-9.6%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	7,819,072.00	7,819,072.00	1,870,954.00	7,819,072.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	1,179,406.00	1,179,406.00	0.00	1,179,406.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,000,763.00	1,000,763.00	1,036,594.98	2,284,871.00	1,284,108.00	128.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	3,217,357.00	3,217,357.00	1,024,974.00	3,217,357.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	19,977,343.00	19,977,343.00	8,232,094.56	27,667,034.00	7,689,691.00	38.5%
TOTAL, OTHER STATE REVENUE			56,071,349.00	56,071,349.00	18,127,790.93	64,860,786.00	8,789,437.00	15.7%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	861,899.00	861,899.00	515,900.00	803,761.00	(58,138.00)	-6.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	6,308,874.00	6,308,874.00	1,667,069.13	7,645,657.00	1,336,783.00	21.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,170,773.00	7,170,773.00	2,182,969.13	8,449,418.00	1,278,645.00	17.8%
TOTAL, REVENUES			72,841,015.00	72,841,015.00	21,365,755.37	85,675,268.00	12,834,253.00	17.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	24,271,604.00	24,271,604.00	6,435,268.59	23,589,626.00	681,978.00	2.8%
Certificated Pupil Support Salaries		1200	6,920,119.00	6,920,119.00	2,330,751.80	7,009,802.00	(89,683.00)	-1.3%
Certificated Supervisors' and Administrators' Salaries		1300	1,647,163.00	1,647,163.00	561,008.32	1,752,321.00	(105,158.00)	-6.4%
Other Certificated Salaries		1900	1,694,810.00	1,694,810.00	388,285.76	1,690,300.00	4,510.00	0.3%
TOTAL, CERTIFICATED SALARIES			34,533,696.00	34,533,696.00	9,715,314.47	34,042,049.00	491,647.00	1.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	15,639,691.00	15,639,691.00	1,538,739.43	13,060,260.00	2,579,431.00	16.5%
Classified Support Salaries		2200	8,192,596.00	8,192,596.00	1,863,643.02	7,720,746.00	471,850.00	5.8%
Classified Supervisors' and Administrators' Salaries		2300	601,270.00	601,270.00	114,245.22	655,803.00	(54,533.00)	-9.1%
Clerical, Technical and Office Salaries		2400	951,833.00	951,833.00	196,818.60	935,220.00	16,613.00	1.7%
Other Classified Salaries		2900	779,995.00	779,995.00	757.02	794,213.00	(14,218.00)	-1.8%
TOTAL, CLASSIFIED SALARIES			26,165,385.00	26,165,385.00	3,714,203.29	23,166,242.00	2,999,143.00	11.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	20,386,594.00	20,386,594.00	1,827,414.63	20,275,158.00	111,436.00	0.5%
PERS		3201-3202	6,826,285.00	6,826,285.00	984,685.55	5,943,640.00	882,645.00	12.9%
OASDI/Medicare/Alternative		3301-3302	2,527,606.00	2,527,606.00	425,014.21	2,242,275.00	285,331.00	11.3%
Health and Welfare Benefits		3401-3402	6,141,719.00	6,141,719.00	1,473,933.30	5,833,158.00	308,561.00	5.0%
Unemployment Insurance		3501-3502	31,722.00	31,722.00	6,620.63	29,112.00	2,610.00	8.2%
Workers' Compensation		3601-3602	907,022.00	907,022.00	173,748.29	828,936.00	78,086.00	8.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			36,820,948.00	36,820,948.00	4,891,416.61	35,152,279.00	1,668,669.00	4.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	200,000.00	200,000.00	49,927.38	202,699.00	(2,699.00)	-1.3%
Books and Other Reference Materials		4200	241,069.00	241,069.00	35,788.90	240,240.00	829.00	0.3%
Materials and Supplies		4300	7,518,199.00	7,518,199.00	862,566.63	13,457,699.00	(5,939,500.00)	-79.0%
Noncapitalized Equipment		4400	488,754.00	488,754.00	485,699.68	1,016,816.00	(528,062.00)	-108.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,448,022.00	8,448,022.00	1,433,982.59	14,917,454.00	(6,469,432.00)	-76.6%
SERVICES AND OTHER OPERATING EXPENDITURES								

2025-26 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Subagreements for Services		5100	8,068,898.00	8,068,898.00	872,461.23	6,653,898.00	1,415,000.00	17.5%
Travel and Conferences		5200	180,564.00	180,564.00	52,265.53	246,164.00	(65,600.00)	-36.3%
Dues and Memberships		5300	10,543.00	10,543.00	6,449.00	16,992.00	(6,449.00)	-61.2%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	55,000.00	55,000.00	17,344.95	65,000.00	(10,000.00)	-18.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,622,675.00	1,622,675.00	372,405.24	1,640,634.00	(17,959.00)	-1.1%
Transfers of Direct Costs		5710	42,595.00	42,595.00	0.00	45,335.00	(2,740.00)	-6.4%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,006,640.00	4,006,640.00	2,316,551.62	10,230,211.00	(6,223,571.00)	-155.3%
Communications		5900	0.00	0.00	179.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,986,915.00	13,986,915.00	3,637,656.57	18,898,234.00	(4,911,319.00)	-35.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	7,605,218.00	7,605,218.00	239,456.92	8,213,724.00	(608,506.00)	-8.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	105,600.00	105,600.00	102,727.14	320,200.00	(214,600.00)	-203.2%
Equipment Replacement		6500	150,000.00	150,000.00	33,054.62	311,985.00	(161,985.00)	-108.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	221,980.00	226,352.00	(226,352.00)	New
TOTAL, CAPITAL OUTLAY			7,860,818.00	7,860,818.00	597,218.68	9,072,261.00	(1,211,443.00)	-15.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	680,000.00	680,000.00	14,225.00	495,000.00	185,000.00	27.2%
Payments to County Offices		7142	1,200,000.00	1,200,000.00	0.00	1,400,000.00	(200,000.00)	-16.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,880,000.00	1,880,000.00	14,225.00	1,895,000.00	(15,000.00)	-0.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	2,351,177.00	2,351,177.00	0.00	2,308,703.00	42,474.00	1.8%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,351,177.00	2,351,177.00	0.00	2,308,703.00	42,474.00	1.8%
TOTAL, EXPENDITURES			132,046,961.00	132,046,961.00	24,004,017.21	139,452,222.00	(7,405,261.00)	-5.6%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	49,956,448.00	49,956,448.00	0.00	48,600,941.00	(1,355,507.00)	-2.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			49,956,448.00	49,956,448.00	0.00	48,600,941.00	(1,355,507.00)	-2.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			49,956,448.00	49,956,448.00	0.00	48,600,941.00	1,355,507.00	2.7%

2025-26 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	264,876,138.00	264,876,138.00	28,958,127.23	267,658,113.00	2,781,975.00	1.1%
2) Federal Revenue		8100-8299	9,598,893.00	9,598,893.00	1,054,995.31	12,365,064.00	2,766,171.00	28.8%
3) Other State Revenue		8300-8599	65,126,738.00	65,126,738.00	18,923,284.15	73,682,549.00	8,555,811.00	13.1%
4) Other Local Revenue		8600-8799	18,669,137.00	18,669,137.00	3,960,040.88	21,530,648.00	2,861,511.00	15.3%
5) TOTAL, REVENUES			358,270,906.00	358,270,906.00	52,896,447.57	375,236,374.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	149,080,776.00	149,080,776.00	43,022,613.81	147,505,661.00	1,575,115.00	1.1%
2) Classified Salaries		2000-2999	61,386,746.00	61,386,746.00	11,170,631.06	57,955,351.00	3,431,395.00	5.6%
3) Employee Benefits		3000-3999	99,127,612.00	99,127,612.00	19,846,336.74	95,400,637.00	3,726,975.00	3.8%
4) Books and Supplies		4000-4999	17,445,011.00	17,445,011.00	5,629,870.82	27,457,973.00	(10,012,962.00)	-57.4%
5) Services and Other Operating Expenditures		5000-5999	40,813,292.00	40,813,292.00	11,355,948.45	46,871,962.00	(6,058,670.00)	-14.8%
6) Capital Outlay		6000-6999	8,372,027.00	8,372,027.00	1,560,958.81	10,627,260.00	(2,255,233.00)	-26.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,340,915.00	5,340,915.00	937,941.00	5,213,732.00	127,183.00	2.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(562,410.00)	(562,410.00)	0.00	(570,596.00)	8,186.00	-1.5%
9) TOTAL, EXPENDITURES			381,003,969.00	381,003,969.00	93,524,300.69	390,461,980.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(22,733,063.00)	(22,733,063.00)	(40,627,853.12)	(15,225,606.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,500,000.00	3,500,000.00	0.00	3,500,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,500,000.00)	(3,500,000.00)	0.00	(3,500,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(26,233,063.00)	(26,233,063.00)	(40,627,853.12)	(18,725,606.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	215,129,347.00	215,129,347.00		229,239,266.00	14,109,919.00	6.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			215,129,347.00	215,129,347.00		229,239,266.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			215,129,347.00	215,129,347.00		229,239,266.00		
2) Ending Balance, June 30 (E + F1e)			188,896,284.00	188,896,284.00		210,513,660.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	150,000.00	150,000.00		150,000.00		
Stores		9712	290,668.00	290,668.00		290,668.00		
Prepaid Items		9713	432,118.00	432,118.00		0.00		
All Others		9719	190,000.00	190,000.00		190,000.00		

2025-26 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	62,512,326.00	62,512,326.00		71,475,394.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	113,786,052.00	113,786,052.00		126,588,738.00		
Vacation Liability	0000	9760	2,259,430.00					
ADA & Enrollment Mitigation	0000	9760	9,955,827.00					
Safety & Security Updates	0000	9760	2,000,000.00					
Local Protection	0000	9760	33,585,626.00					
Facilities Maintenance	0000	9760	9,516,387.00					
Technology Refresh	0000	9760	6,000,000.00					
Classroom Furniture	0000	9760	100,000.00					
One-Time Discretionary	0000	9760	37,955,417.00					
Textbook Adoption	0000	9760	0.00					
MAA/Medi-Cal Program - C/O	0000	9760	1,196,264.00					
Anthem Health Reimbursement (HRA)	0000	9760	20,000.00					
Health & Welfare Insurance Rebate	0000	9760	0.00					
Health & Welfare ACA IRS Prior Year Fees	0000	9760	100,000.00					
Wellness - C/O	0000	9760	162,679.00					
Pension Liability	0000	9760	4,600,000.00					
Staffing Continuity	0000	9760	3,684,957.00					
Risk Pool Special Assessments	0000	9760	2,000,000.00					
T Tech Insurance Rebate	0000	9760	649,465.00					
Vacation Liability	0000	9760		2,259,430.00				
ADA & Enrollment Mitigation	0000	9760		9,955,827.00				
Safety & Security Updates	0000	9760		2,000,000.00				
Local Protection	0000	9760		33,585,626.00				
Facilities Maintenance	0000	9760		9,516,387.00				
Technology Refresh	0000	9760		6,000,000.00				
Classroom Furniture	0000	9760		100,000.00				
One-Time Discretionary	0000	9760		37,955,417.00				
Textbook Adoption	0000	9760		0.00				
MAA/Medi-Cal Program - C/O	0000	9760		1,196,264.00				
Anthem Health Reimbursement (HRA)	0000	9760		20,000.00				
Health & Welfare Insurance Rebate	0000	9760		0.00				
Health & Welfare ACA IRS Prior Year Fees	0000	9760		100,000.00				
Wellness - C/O	0000	9760		162,679.00				
Pension Liability	0000	9760		4,600,000.00				
Staffing Continuity	0000	9760		3,684,957.00				
Risk Pool Special Assessments	0000	9760		2,000,000.00				
T Tech Insurance Rebate	0000	9760		649,465.00				
Vacation Liability	0000	9760				2,259,430.00		
ADA & Enrollment Mitigation	0000	9760				9,955,827.00		
Safety & Security Updates	0000	9760				2,000,000.00		
Local Protection	0000	9760				39,046,198.00		
Facilities Maintenance	0000	9760				9,516,387.00		

2025-26 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Technology Refresh	0000	9760				6,000,000.00		
Classroom Furniture	0000	9760				500,000.00		
One-Time Discretionary	0000	9760				37,844,874.00		
COLA Reduction (26-27)	0000	9760				1,363,808.00		
MAA/Medi-Cal Program - C/O	0000	9760				1,224,625.00		
Anthem Health Reimbursement (HRA)	0000	9760				20,000.00		
Health & Welfare Insurance Rebate	0000	9760				100,000.00		
Wellness - C/O	0000	9760				158,497.00		
Pension Liability	0000	9760				4,600,000.00		
Staffing Continuity	0000	9760				5,368,751.00		
Risk Pool Special Assessments	0000	9760				3,000,000.00		
T Tech Insurance Rebate	0000	9760				374,248.00		
LCAP Programs - C/O	0000	9760				3,256,093.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	11,535,120.00	11,535,120.00		11,818,860.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	70,652,941.00	70,652,941.00	21,253,748.00	63,245,446.00	(7,407,495.00)	-10.5%
Education Protection Account State Aid - Current Year		8012	4,143,573.00	4,143,573.00	1,051,327.00	4,140,966.00	(2,607.00)	-0.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	582,375.00	582,375.00	0.00	565,491.00	(16,884.00)	-2.9%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	152,965,667.00	152,965,667.00	0.00	160,181,150.00	7,215,483.00	4.7%
Unsecured Roll Taxes		8042	5,098,572.00	5,098,572.00	2,535,881.07	5,313,312.00	214,740.00	4.2%
Prior Years' Taxes		8043	2,335,315.00	2,335,315.00	2,528,596.03	2,591,547.00	256,232.00	11.0%
Supplemental Taxes		8044	3,867,815.00	3,867,815.00	1,115,051.13	3,741,527.00	(126,288.00)	-3.3%
Education Revenue Augmentation Fund (ERAF)		8045	10,028,651.00	10,028,651.00	473,524.00	10,357,078.00	328,427.00	3.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	17,724,354.00	17,724,354.00	0.00	20,045,777.00	2,321,423.00	13.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			267,399,263.00	267,399,263.00	28,958,127.23	270,182,294.00	2,783,031.00	1.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(2,500,000.00)	(2,500,000.00)	0.00	(2,500,000.00)	0.00	0.0%

2025-26 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(23,125.00)	(23,125.00)	0.00	(24,181.00)	(1,056.00)	4.6%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			264,876,138.00	264,876,138.00	28,958,127.23	267,658,113.00	2,781,975.00	1.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,343,690.00	4,343,690.00	0.00	4,343,690.00	0.00	0.0%
Special Education Discretionary Grants		8182	418,593.00	418,593.00	0.00	426,426.00	7,833.00	1.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	3,209,180.00	3,209,180.00	736,212.98	4,941,188.00	1,732,008.00	54.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	516,880.00	516,880.00	129,219.71	1,019,870.00	502,990.00	97.3%
Title III, Immigrant Student Program	4201	8290	77,303.00	77,303.00	38,652.00	169,652.00	92,349.00	119.5%
Title III, English Learner Program	4203	8290	466,583.00	466,583.00	150,757.46	839,576.00	372,993.00	79.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	228,477.00	228,477.00	0.00	292,980.00	64,503.00	28.2%
Career and Technical Education	3500-3599	8290	154,536.00	154,536.00	0.00	147,465.00	(7,071.00)	-4.6%
All Other Federal Revenue	All Other	8290	183,651.00	183,651.00	153.16	184,217.00	566.00	0.3%
TOTAL, FEDERAL REVENUE			9,598,893.00	9,598,893.00	1,054,995.31	12,365,064.00	2,766,171.00	28.8%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	21,138,835.00	21,138,835.00	6,135,702.00	21,122,071.00	(16,764.00)	-0.1%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,051,279.00	1,051,279.00	0.00	1,060,764.00	9,485.00	0.9%
Lottery - Unrestricted and Instructional Materials		8560	5,788,176.00	5,788,176.00	(310,611.39)	5,472,717.00	(315,459.00)	-5.5%
Tax Relief Subventions								
Restricted Levies - Other								

2025-26 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	7,819,072.00	7,819,072.00	1,870,954.00	7,819,072.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	1,179,406.00	1,179,406.00	0.00	1,179,406.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,000,763.00	1,000,763.00	1,036,594.98	2,284,871.00	1,284,108.00	128.3%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	3,217,357.00	3,217,357.00	1,024,974.00	3,217,357.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	23,931,850.00	23,931,850.00	9,165,670.56	31,526,291.00	7,594,441.00	31.7%
TOTAL, OTHER STATE REVENUE			65,126,738.00	65,126,738.00	18,923,284.15	73,682,549.00	8,555,811.00	13.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	330.00	330.00	330.00	New
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,100,000.00	1,100,000.00	211,652.41	1,100,000.00	0.00	0.0%
Interest		8660	3,500,000.00	3,500,000.00	3,117,072.97	7,500,000.00	4,000,000.00	114.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(3,015,808.89)	(3,015,809.00)	(3,015,809.00)	New
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	861,899.00	861,899.00	515,900.00	803,761.00	(58,138.00)	-6.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	3,491,001.00	3,491,001.00	709,194.00	3,890,754.00	399,753.00	11.5%
Other Local Revenue								

2025-26 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

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Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	9,716,237.00	9,716,237.00	2,421,700.39	11,251,612.00	1,535,375.00	15.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,669,137.00	18,669,137.00	3,960,040.88	21,530,648.00	2,861,511.00	15.3%
TOTAL, REVENUES			358,270,906.00	358,270,906.00	52,896,447.57	375,236,374.00	16,965,468.00	4.7%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	118,966,182.00	118,966,182.00	33,432,876.84	117,128,233.00	1,837,949.00	1.5%
Certificated Pupil Support Salaries		1200	11,911,327.00	11,911,327.00	3,653,548.55	12,064,960.00	(153,633.00)	-1.3%
Certificated Supervisors' and Administrators' Salaries		1300	13,614,264.00	13,614,264.00	4,607,549.26	13,455,004.00	159,260.00	1.2%
Other Certificated Salaries		1900	4,589,003.00	4,589,003.00	1,328,639.16	4,857,464.00	(268,461.00)	-5.9%
TOTAL, CERTIFICATED SALARIES			149,080,776.00	149,080,776.00	43,022,613.81	147,505,661.00	1,575,115.00	1.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	20,856,911.00	20,856,911.00	2,058,738.76	18,126,243.00	2,730,668.00	13.1%
Classified Support Salaries		2200	21,527,890.00	21,527,890.00	4,752,194.22	21,076,345.00	451,545.00	2.1%
Classified Supervisors' and Administrators' Salaries		2300	4,600,631.00	4,600,631.00	1,104,099.37	4,671,313.00	(70,682.00)	-1.5%
Clerical, Technical and Office Salaries		2400	11,505,421.00	11,505,421.00	2,518,122.77	11,190,255.00	315,166.00	2.7%
Other Classified Salaries		2900	2,895,893.00	2,895,893.00	737,475.94	2,891,195.00	4,698.00	0.2%
TOTAL, CLASSIFIED SALARIES			61,386,746.00	61,386,746.00	11,170,631.06	57,955,351.00	3,431,395.00	5.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	42,051,358.00	42,051,358.00	5,511,305.45	41,798,190.00	253,168.00	0.6%
PERS		3201-3202	15,194,575.00	15,194,575.00	2,726,386.22	14,224,439.00	970,136.00	6.4%
OASDI/Medicare/Alternative		3301-3302	7,028,494.00	7,028,494.00	1,439,573.26	6,695,271.00	333,223.00	4.7%
Health and Welfare Benefits		3401-3402	29,712,503.00	29,712,503.00	9,152,504.60	27,814,248.00	1,898,255.00	6.4%
Unemployment Insurance		3501-3502	108,729.00	108,729.00	20,523.00	105,376.00	3,353.00	3.1%
Workers' Compensation		3601-3602	3,129,252.00	3,129,252.00	522,456.74	3,028,244.00	101,008.00	3.2%
OPEB, Allocated		3701-3702	1,259,428.00	1,259,428.00	340,953.78	1,070,165.00	189,263.00	15.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	643,273.00	643,273.00	132,633.69	664,704.00	(21,431.00)	-3.3%
TOTAL, EMPLOYEE BENEFITS			99,127,612.00	99,127,612.00	19,846,336.74	95,400,637.00	3,726,975.00	3.8%

2025-26 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	4,605,000.00	4,605,000.00	2,782,081.34	6,594,398.00	(1,989,398.00)	-43.2%
Books and Other Reference Materials		4200	635,176.00	635,176.00	37,085.12	650,167.00	(14,991.00)	-2.4%
Materials and Supplies		4300	10,787,191.00	10,787,191.00	1,923,367.77	18,038,529.00	(7,251,338.00)	-67.2%
Noncapitalized Equipment		4400	1,387,644.00	1,387,644.00	881,750.49	2,139,379.00	(751,735.00)	-54.2%
Food		4700	30,000.00	30,000.00	5,586.10	35,500.00	(5,500.00)	-18.3%
TOTAL, BOOKS AND SUPPLIES			17,445,011.00	17,445,011.00	5,629,870.82	27,457,973.00	(10,012,962.00)	-57.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	16,031,328.00	16,031,328.00	1,457,660.41	14,616,328.00	1,415,000.00	8.8%
Travel and Conferences		5200	559,064.00	559,064.00	127,959.96	658,621.00	(99,557.00)	-17.8%
Dues and Memberships		5300	173,524.00	173,524.00	119,218.42	186,734.00	(13,210.00)	-7.6%
Insurance		5400-5450	4,000,000.00	4,000,000.00	2,905,741.38	3,000,000.00	1,000,000.00	25.0%
Operations and Housekeeping Services		5500	7,165,426.00	7,165,426.00	1,987,345.79	7,265,208.00	(99,782.00)	-1.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,179,577.00	2,179,577.00	488,224.18	2,276,976.00	(97,399.00)	-4.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,808,373.00	9,808,373.00	4,195,042.84	17,971,829.00	(8,163,456.00)	-83.2%
Communications		5900	896,000.00	896,000.00	74,755.47	896,266.00	(266.00)	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,813,292.00	40,813,292.00	11,355,948.45	46,871,962.00	(6,058,670.00)	-14.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	20,639.00	20,639.00	0.00	20,639.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	7,908,218.00	7,908,218.00	264,116.77	8,516,724.00	(608,506.00)	-7.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	152,170.00	152,170.00	217,136.98	410,709.00	(258,539.00)	-169.9%
Equipment Replacement		6500	291,000.00	291,000.00	39,519.62	510,524.00	(219,524.00)	-75.4%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	1,040,185.44	1,168,664.00	(1,168,664.00)	New
TOTAL, CAPITAL OUTLAY			8,372,027.00	8,372,027.00	1,560,958.81	10,627,260.00	(2,255,233.00)	-26.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	680,000.00	680,000.00	14,225.00	495,000.00	185,000.00	27.2%
Payments to County Offices		7142	4,468,805.00	4,468,805.00	923,716.00	4,526,622.00	(57,817.00)	-1.3%
Payments to JPAs		7143	192,110.00	192,110.00	0.00	192,110.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

2025-26 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,340,915.00	5,340,915.00	937,941.00	5,213,732.00	127,183.00	2.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(562,410.00)	(562,410.00)	0.00	(570,596.00)	8,186.00	-1.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(562,410.00)	(562,410.00)	0.00	(570,596.00)	8,186.00	-1.5%
TOTAL, EXPENDITURES			381,003,969.00	381,003,969.00	93,524,300.69	390,461,980.00	(9,458,011.00)	-2.5%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	3,500,000.00	3,500,000.00	0.00	3,500,000.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,500,000.00	3,500,000.00	0.00	3,500,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								

2025-26 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00		
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,500,000.00)	(3,500,000.00)	0.00	(3,500,000.00)	0.00	0.0%

Resource	Description	2025-26 Projected Totals
2600	Expanded Learning Opportunities Program	6,602,413.00
6019	Student Support and Professional Development Discretionary Block Grant (SSPDDBG)	6,377,323.00
6211	Literacy Coaches and Reading Specialists Grant Program	255,973.00
6300	Lottery: Instructional Materials	13,317,064.00
6500	Special Education	7,357,434.00
6547	Special Education Early Intervention Preschool Grant	1,756,993.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	5,321,423.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	3,440,351.00
7435	Learning Recovery Emergency Block Grant	13,515,211.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	6,325,246.00
9010	Other Restricted Local	7,205,963.00
Total, Restricted Balance		71,475,394.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,145,066.00	1,145,066.00		997,729.00	(147,337.00)	-12.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,145,066.00	1,145,066.00		997,729.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,145,066.00	1,145,066.00		997,729.00		
2) Ending Balance, June 30 (E + F1e)			1,145,066.00	1,145,066.00		997,729.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,145,066.00	1,145,066.00		997,729.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Project Year Totals
8210	Student Activity Funds	997,729.00
Total, Restricted Balance		997,729.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	286,102.00	286,102.00	0.00	286,102.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,172,388.00	1,172,388.00	277,051.00	1,197,303.00	24,915.00	2.1%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			1,458,490.00	1,458,490.00	277,051.00	1,483,405.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	786,289.00	786,289.00	195,854.02	788,289.00	(2,000.00)	-0.3%
2) Classified Salaries		2000-2999	175,992.00	175,992.00	30,671.53	171,588.00	4,404.00	2.5%
3) Employee Benefits		3000-3999	244,393.00	244,393.00	34,566.04	244,627.00	(234.00)	-0.1%
4) Books and Supplies		4000-4999	175,424.00	175,424.00	9,530.93	201,723.00	(26,299.00)	-15.0%
5) Services and Other Operating Expenditures		5000-5999	97,300.00	97,300.00	23,715.09	102,967.00	(5,667.00)	-5.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	55,209.00	55,209.00	0.00	56,699.00	(1,490.00)	-2.7%
9) TOTAL, EXPENDITURES			1,534,607.00	1,534,607.00	294,337.61	1,565,893.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(76,117.00)	(76,117.00)	(17,286.61)	(82,488.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(76,117.00)	(76,117.00)	(17,286.61)	(82,488.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,879,795.00	1,879,795.00		1,943,231.00	63,436.00	3.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,879,795.00	1,879,795.00		1,943,231.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,879,795.00	1,879,795.00		1,943,231.00		
2) Ending Balance, June 30 (E + F1e)			1,803,678.00	1,803,678.00		1,860,743.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	233,011.00	233,011.00		290,076.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,570,667.00	1,570,667.00		1,570,667.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	286,102.00	286,102.00	0.00	286,102.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			286,102.00	286,102.00	0.00	286,102.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,083,277.00	1,083,277.00	277,051.00	1,108,192.00	24,915.00	2.3%
All Other State Revenue	All Other	8590	89,111.00	89,111.00	0.00	89,111.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,172,388.00	1,172,388.00	277,051.00	1,197,303.00	24,915.00	2.1%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			1,458,490.00	1,458,490.00	277,051.00	1,483,405.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	580,000.00	580,000.00	122,527.37	582,000.00	(2,000.00)	-0.3%
Certificated Pupil Support Salaries		1200	12,000.00	12,000.00	8,563.65	12,000.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	194,289.00	194,289.00	64,763.00	194,289.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			786,289.00	786,289.00	195,854.02	788,289.00	(2,000.00)	-0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	16,905.00	16,905.00	619.24	12,114.00	4,791.00	28.3%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	139,357.00	139,357.00	27,868.29	139,806.00	(449.00)	-0.3%
Other Classified Salaries		2900	19,730.00	19,730.00	2,184.00	19,668.00	62.00	0.3%
TOTAL, CLASSIFIED SALARIES			175,992.00	175,992.00	30,671.53	171,588.00	4,404.00	2.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
EMPLOYEE BENEFITS								
STRS		3101-3102	150,181.00	150,181.00	18,604.18	150,181.00	0.00	0.0%
PERS		3201-3202	21,565.00	21,565.00	4,525.92	21,901.00	(336.00)	-1.6%
OASDI/Medicare/Alternative		3301-3302	25,270.00	25,270.00	3,521.49	25,234.00	36.00	0.1%
Health and Welfare Benefits		3401-3402	30,000.00	30,000.00	6,000.00	30,000.00	0.00	0.0%
Unemployment Insurance		3501-3502	480.00	480.00	70.89	478.00	2.00	0.4%
Workers' Compensation		3601-3602	16,897.00	16,897.00	1,843.56	16,833.00	64.00	0.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			244,393.00	244,393.00	34,566.04	244,627.00	(234.00)	-0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	56,000.00	56,000.00	0.00	56,000.00	0.00	0.0%
Materials and Supplies		4300	76,924.00	76,924.00	9,530.93	103,223.00	(26,299.00)	-34.2%
Noncapitalized Equipment		4400	42,500.00	42,500.00	0.00	42,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			175,424.00	175,424.00	9,530.93	201,723.00	(26,299.00)	-15.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	10,000.00	10,000.00	1,249.00	10,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,000.00	10,000.00	1,400.00	15,000.00	(5,000.00)	-50.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	77,300.00	77,300.00	21,066.09	77,967.00	(667.00)	-0.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			97,300.00	97,300.00	23,715.09	102,967.00	(5,667.00)	-5.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	55,209.00	55,209.00	0.00	56,699.00	(1,490.00)	-2.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			55,209.00	55,209.00	0.00	56,699.00	(1,490.00)	-2.7%
TOTAL, EXPENDITURES			1,534,607.00	1,534,607.00	294,337.61	1,565,893.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
6371	CalWORKs for ROCP or Adult Education	90,443.00
6391	Adult Education Program	199,633.00
Total, Restricted Balance		290,076.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,459,748.00	7,459,748.00	824,507.06	7,484,748.00	25,000.00	0.3%
3) Other State Revenue		8300-8599	8,630,000.00	8,630,000.00	1,057,742.08	8,630,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	226,000.00	226,000.00	2,391.27	392,620.00	166,620.00	73.7%
5) TOTAL, REVENUES			16,315,748.00	16,315,748.00	1,884,640.41	16,507,368.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,948,024.00	3,948,024.00	645,027.87	3,992,290.00	(44,266.00)	-1.1%
3) Employee Benefits		3000-3999	1,741,058.00	1,741,058.00	295,610.57	1,728,644.00	12,414.00	0.7%
4) Books and Supplies		4000-4999	5,691,456.00	5,691,456.00	1,201,231.85	7,832,246.00	(2,140,790.00)	-37.6%
5) Services and Other Operating Expenditures		5000-5999	472,990.00	472,990.00	94,002.11	481,377.00	(8,387.00)	-1.8%
6) Capital Outlay		6000-6999	796,688.00	796,688.00	0.00	796,688.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	352,540.00	352,540.00	0.00	355,486.00	(2,946.00)	-0.8%
9) TOTAL, EXPENDITURES			13,002,756.00	13,002,756.00	2,235,872.40	15,186,731.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,312,992.00	3,312,992.00	(351,231.99)	1,320,637.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,312,992.00	3,312,992.00	(351,231.99)	1,320,637.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	19,048,983.00	19,048,983.00		20,129,907.00	1,080,924.00	5.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,048,983.00	19,048,983.00		20,129,907.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,048,983.00	19,048,983.00		20,129,907.00		
2) Ending Balance, June 30 (E + F1e)			22,361,975.00	22,361,975.00		21,450,544.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	22,361,975.00	22,361,975.00		21,450,544.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	6,572,000.00	6,572,000.00	824,507.06	6,597,000.00	25,000.00	0.4%
Donated Food Commodities		8221	887,748.00	887,748.00	0.00	887,748.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			7,459,748.00	7,459,748.00	824,507.06	7,484,748.00	25,000.00	0.3%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	8,630,000.00	8,630,000.00	1,057,742.08	8,630,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,630,000.00	8,630,000.00	1,057,742.08	8,630,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	15,000.00	15,000.00	(1,739.25)	15,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	200,000.00	200,000.00	186,208.40	550,000.00	350,000.00	175.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(183,380.30)	(183,380.00)	(183,380.00)	New
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	11,000.00	11,000.00	1,302.42	11,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			226,000.00	226,000.00	2,391.27	392,620.00	166,620.00	73.7%
TOTAL, REVENUES			16,315,748.00	16,315,748.00	1,884,640.41	16,507,368.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	3,231,060.00	3,231,060.00	461,863.57	3,274,432.00	(43,372.00)	-1.3%
Classified Supervisors' and Administrators' Salaries		2300	586,488.00	586,488.00	145,472.00	580,137.00	6,351.00	1.1%
Clerical, Technical and Office Salaries		2400	130,476.00	130,476.00	37,692.30	137,721.00	(7,245.00)	-5.6%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,948,024.00	3,948,024.00	645,027.87	3,992,290.00	(44,266.00)	-1.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	862,921.00	862,921.00	142,713.95	857,282.00	5,639.00	0.7%
OASDI/Medicare/Alternative		3301-3302	307,910.00	307,910.00	45,168.17	306,071.00	1,839.00	0.6%
Health and Welfare Benefits		3401-3402	510,000.00	510,000.00	99,000.00	505,500.00	4,500.00	0.9%
Unemployment Insurance		3501-3502	1,963.00	1,963.00	321.95	1,881.00	82.00	4.2%
Workers' Compensation		3601-3602	58,264.00	58,264.00	8,406.50	57,910.00	354.00	0.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,741,058.00	1,741,058.00	295,610.57	1,728,644.00	12,414.00	0.7%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	472,745.00	472,745.00	23,298.88	491,424.00	(18,679.00)	-4.0%
Noncapitalized Equipment		4400	416,000.00	416,000.00	52,180.12	416,000.00	0.00	0.0%
Food		4700	4,802,711.00	4,802,711.00	1,125,752.85	6,924,822.00	(2,122,111.00)	-44.2%
TOTAL, BOOKS AND SUPPLIES			5,691,456.00	5,691,456.00	1,201,231.85	7,832,246.00	(2,140,790.00)	-37.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	54,100.00	54,100.00	7,799.09	54,100.00	0.00	0.0%
Dues and Memberships		5300	3,540.00	3,540.00	2,464.19	3,540.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	114,525.00	114,525.00	3,980.14	114,525.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	300,825.00	300,825.00	79,758.69	309,212.00	(8,387.00)	-2.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			472,990.00	472,990.00	94,002.11	481,377.00	(8,387.00)	-1.8%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	250,380.00	250,380.00	0.00	250,380.00	0.00	0.0%
Equipment Replacement		6500	546,308.00	546,308.00	0.00	546,308.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			796,688.00	796,688.00	0.00	796,688.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	352,540.00	352,540.00	0.00	355,486.00	(2,946.00)	-0.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			352,540.00	352,540.00	0.00	355,486.00	(2,946.00)	-0.8%
TOTAL, EXPENDITURES			13,002,756.00	13,002,756.00	2,235,872.40	15,186,731.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	21,450,544.00
Total, Restricted Balance		21,450,544.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	125,000.00	125,000.00	(23,650.31)	136,105.00	11,105.00	8.9%
5) TOTAL, REVENUES			2,625,000.00	2,625,000.00	(23,650.31)	2,636,105.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	51,700.00	51,700.00	1,590.06	51,700.00	0.00	0.0%
6) Capital Outlay		6000-6999	7,000,000.00	7,000,000.00	1,826,336.44	7,000,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,051,700.00	7,051,700.00	1,827,926.50	7,051,700.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,426,700.00)	(4,426,700.00)	(1,851,576.81)	(4,415,595.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,426,700.00)	(4,426,700.00)	(1,851,576.81)	(4,415,595.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,937,162.00	6,937,162.00		10,726,221.00	3,789,059.00	54.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,937,162.00	6,937,162.00		10,726,221.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,937,162.00	6,937,162.00		10,726,221.00		
2) Ending Balance, June 30 (E + F1e)			2,510,462.00	2,510,462.00		6,310,626.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	2,510,462.00	2,510,462.00		6,310,626.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	125,000.00	125,000.00	75,245.06	235,000.00	110,000.00	88.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(98,895.37)	(98,895.00)	(98,895.00)	New
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			125,000.00	125,000.00	(23,650.31)	136,105.00	11,105.00	8.9%
TOTAL, REVENUES			2,625,000.00	2,625,000.00	(23,650.31)	2,636,105.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	31,700.00	31,700.00	1,590.06	31,700.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			51,700.00	51,700.00	1,590.06	51,700.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,500,000.00	4,500,000.00	1,826,336.44	4,500,000.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,000,000.00	7,000,000.00	1,826,336.44	7,000,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,051,700.00	7,051,700.00	1,827,926.50	7,051,700.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	120,000.00	120,000.00	(5,325.67)	220,322.00	100,322.00	83.6%
5) TOTAL, REVENUES			120,000.00	120,000.00	(5,325.67)	220,322.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			120,000.00	120,000.00	(5,325.67)	220,322.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			120,000.00	120,000.00	(5,325.67)	220,322.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,261,221.00	9,261,221.00		9,368,452.00	107,231.00	1.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,261,221.00	9,261,221.00		9,368,452.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1e)			9,261,221.00	9,261,221.00		9,368,452.00		
2) Ending Balance, June 30 (E + F1e)			9,381,221.00	9,381,221.00		9,588,774.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	9,381,221.00	9,381,221.00		9,588,774.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	120,000.00	120,000.00	94,351.98	320,000.00	200,000.00	166.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(99,677.65)	(99,678.00)	(99,678.00)	New
TOTAL, OTHER LOCAL REVENUE			120,000.00	120,000.00	(5,325.67)	220,322.00	100,322.00	83.6%
TOTAL, REVENUES			120,000.00	120,000.00	(5,325.67)	220,322.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	550,000.00	550,000.00	307,356.43	1,733,384.00	1,183,384.00	215.2%
5) TOTAL, REVENUES			550,000.00	550,000.00	307,356.43	1,733,384.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	225,883.00	225,883.00	53,767.16	226,283.00	(400.00)	-0.2%
3) Employee Benefits		3000-3999	95,509.00	95,509.00	25,062.67	110,650.00	(15,141.00)	-15.9%
4) Books and Supplies		4000-4999	580,000.00	580,000.00	758,967.29	1,394,862.00	(814,862.00)	-140.5%
5) Services and Other Operating Expenditures		5000-5999	42,900.00	42,900.00	93,644.84	223,109.00	(180,209.00)	-420.1%
6) Capital Outlay		6000-6999	13,700,000.00	13,700,000.00	3,247,085.47	13,553,188.00	146,812.00	1.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,644,292.00	14,644,292.00	4,178,527.43	15,508,092.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,094,292.00)	(14,094,292.00)	(3,871,171.00)	(13,774,708.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	3,975.00	3,975.00	3,975.00	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	3,975.00	3,975.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,094,292.00)	(14,094,292.00)	(3,867,196.00)	(13,770,733.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	94,343,233.00	94,343,233.00		94,833,327.00	490,094.00	0.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			94,343,233.00	94,343,233.00		94,833,327.00		
d) Other Restatements		9795	0.00	0.00		453,455.00	453,455.00	New
e) Adjusted Beginning Balance (F1c + F1d)			94,343,233.00	94,343,233.00		95,286,782.00		
2) Ending Balance, June 30 (E + F1e)			80,248,941.00	80,248,941.00		81,516,049.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	80,248,941.00	80,248,941.00		81,516,049.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	372,703.50	372,704.00	372,704.00	New
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	550,000.00	550,000.00	973,973.10	2,400,000.00	1,850,000.00	336.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(1,039,320.17)	(1,039,320.00)	(1,039,320.00)	New
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			550,000.00	550,000.00	307,356.43	1,733,384.00	1,183,384.00	215.2%
TOTAL, REVENUES			550,000.00	550,000.00	307,356.43	1,733,384.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	225,883.00	225,883.00	53,767.16	226,283.00	(400.00)	-0.2%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			225,883.00	225,883.00	53,767.16	226,283.00	(400.00)	-0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	59,784.00	59,784.00	14,306.94	59,891.00	(107.00)	-0.2%
OASDI/Medicare/Alternative		3301-3302	17,279.00	17,279.00	4,034.37	17,308.00	(29.00)	-0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Health and Welfare Benefits		3401-3402	15,000.00	15,000.00	6,000.00	30,000.00	(15,000.00)	-100.0%
Unemployment Insurance		3501-3502	112.00	112.00	26.17	112.00	0.00	0.0%
Workers' Compensation		3601-3602	3,334.00	3,334.00	695.19	3,339.00	(5.00)	-0.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			95,509.00	95,509.00	25,062.67	110,650.00	(15,141.00)	-15.9%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	13,823.34	13,823.00	(13,823.00)	New
Noncapitalized Equipment		4400	580,000.00	580,000.00	745,143.95	1,381,039.00	(801,039.00)	-138.1%
TOTAL, BOOKS AND SUPPLIES			580,000.00	580,000.00	758,967.29	1,394,862.00	(814,862.00)	-140.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	42,900.00	42,900.00	93,644.84	223,109.00	(180,209.00)	-420.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			42,900.00	42,900.00	93,644.84	223,109.00	(180,209.00)	-420.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	13,700,000.00	13,700,000.00	3,247,085.47	13,544,337.00	155,663.00	1.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	8,851.00	(8,851.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			13,700,000.00	13,700,000.00	3,247,085.47	13,553,188.00	146,812.00	1.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			14,644,292.00	14,644,292.00	4,178,527.43	15,508,092.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	3,975.00	3,975.00	3,975.00	New
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	3,975.00	3,975.00	3,975.00	New
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	3,975.00	3,975.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	81,516,049.00
Total, Restricted Balance		81,516,049.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	300,000.00	300,000.00	89,442.72	651,023.00	351,023.00	117.0%
5) TOTAL, REVENUES			300,000.00	300,000.00	89,442.72	651,023.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	348,120.00	348,120.00	15,226.76	245,685.00	102,435.00	29.4%
3) Employee Benefits		3000-3999	170,272.00	170,272.00	8,446.62	125,913.00	44,359.00	26.1%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	206,700.00	206,700.00	6,877.43	210,200.00	(3,500.00)	-1.7%
6) Capital Outlay		6000-6999	0.00	0.00	500.00	500.00	(500.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			725,092.00	725,092.00	31,050.81	582,298.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(425,092.00)	(425,092.00)	58,391.91	68,725.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(425,092.00)	(425,092.00)	58,391.91	68,725.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,298,538.00	22,298,538.00		22,703,390.00	404,852.00	1.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,298,538.00	22,298,538.00		22,703,390.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,298,538.00	22,298,538.00		22,703,390.00		
2) Ending Balance, June 30 (E + F1e)			21,873,446.00	21,873,446.00		22,772,115.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	21,873,446.00	21,873,446.00		22,772,115.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	300,000.00	300,000.00	231,433.80	682,000.00	382,000.00	127.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(241,598.37)	(241,598.00)	(241,598.00)	New
Fees and Contracts								
Mitigation/Developer Fees		8681	0.00	0.00	99,607.29	210,621.00	210,621.00	New
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			300,000.00	300,000.00	89,442.72	651,023.00	351,023.00	117.0%
TOTAL, REVENUES			300,000.00	300,000.00	89,442.72	651,023.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	348,120.00	348,120.00	15,226.76	245,685.00	102,435.00	29.4%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			348,120.00	348,120.00	15,226.76	245,685.00	102,435.00	29.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	93,330.00	93,330.00	4,082.30	65,868.00	27,462.00	29.4%
OASDI/Medicare/Alternative		3301-3302	26,630.00	26,630.00	1,159.86	18,795.00	7,835.00	29.4%
Health and Welfare Benefits		3401-3402	45,000.00	45,000.00	3,000.00	37,500.00	7,500.00	16.7%
Unemployment Insurance		3501-3502	174.00	174.00	7.58	123.00	51.00	29.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	5,138.00	5,138.00	196.88	3,627.00	1,511.00	29.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			170,272.00	170,272.00	8,446.62	125,913.00	44,359.00	26.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	206,700.00	206,700.00	6,877.43	210,200.00	(3,500.00)	-1.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			206,700.00	206,700.00	6,877.43	210,200.00	(3,500.00)	-1.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	500.00	500.00	(500.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	500.00	500.00	(500.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			725,092.00	725,092.00	31,050.81	582,298.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	22,772,115.00
Total, Restricted Balance		22,772,115.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	803,000.00	803,000.00	(30,604.25)	995,384.00	192,384.00	24.0%
5) TOTAL, REVENUES			803,000.00	803,000.00	(30,604.25)	995,384.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	250,000.00	250,000.00	0.00	250,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	15,050.00	15,050.00	19,149.77	35,050.00	(20,000.00)	-132.9%
6) Capital Outlay		6000-6999	1,550,000.00	1,550,000.00	573,232.21	1,650,000.00	(100,000.00)	-6.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,815,050.00	1,815,050.00	592,381.98	1,935,050.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,012,050.00)	(1,012,050.00)	(622,986.23)	(939,666.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,012,050.00)	(1,012,050.00)	(622,986.23)	(939,666.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	54,896,367.00	54,896,367.00		56,474,245.00	1,577,878.00	2.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			54,896,367.00	54,896,367.00		56,474,245.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			54,896,367.00	54,896,367.00		56,474,245.00		
2) Ending Balance, June 30 (E + F1e)			53,884,317.00	53,884,317.00		55,534,579.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	53,884,317.00	53,884,317.00		55,534,579.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	803,000.00	803,000.00	577,011.18	1,603,000.00	800,000.00	99.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(607,615.43)	(607,616.00)	(607,616.00)	New
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			803,000.00	803,000.00	(30,604.25)	995,384.00	192,384.00	24.0%
TOTAL, REVENUES			803,000.00	803,000.00	(30,604.25)	995,384.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	250,000.00	250,000.00	0.00	250,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			250,000.00	250,000.00	0.00	250,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,050.00	15,050.00	19,149.77	35,050.00	(20,000.00)	-132.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,050.00	15,050.00	19,149.77	35,050.00	(20,000.00)	-132.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,550,000.00	1,550,000.00	573,232.21	1,650,000.00	(100,000.00)	-6.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,550,000.00	1,550,000.00	573,232.21	1,650,000.00	(100,000.00)	-6.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,815,050.00	1,815,050.00	592,381.98	1,935,050.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
7710	State School Facilities Projects	30,246,253.00
9010	Other Restricted Local	25,288,326.00
Total, Restricted Balance		55,534,579.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,040.00	10,040.00	9,572.43	85,040.00	(75,000.00)	-747.0%
6) Capital Outlay		6000-6999	3,000,000.00	3,000,000.00	191,369.49	3,175,000.00	(175,000.00)	-5.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,010,040.00	3,010,040.00	200,941.92	3,260,040.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,010,040.00)	(3,010,040.00)	(200,941.92)	(3,260,040.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,500,000.00	3,500,000.00	0.00	3,500,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,500,000.00	3,500,000.00	0.00	3,500,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			489,960.00	489,960.00	(200,941.92)	239,960.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	49,239,670.00	49,239,670.00		51,561,881.00	2,322,211.00	4.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,239,670.00	49,239,670.00		51,561,881.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,239,670.00	49,239,670.00		51,561,881.00		
2) Ending Balance, June 30 (E + F1e)			49,729,630.00	49,729,630.00		51,801,841.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	49,729,630.00	49,729,630.00		51,801,841.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,040.00	10,040.00	9,572.43	85,040.00	(75,000.00)	-747.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,040.00	10,040.00	9,572.43	85,040.00	(75,000.00)	-747.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	16,394.49	175,000.00	(175,000.00)	New
Buildings and Improvements of Buildings		6200	3,000,000.00	3,000,000.00	174,975.00	3,000,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,000,000.00	3,000,000.00	191,369.49	3,175,000.00	(175,000.00)	-5.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,010,040.00	3,010,040.00	200,941.92	3,260,040.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	3,500,000.00	3,500,000.00	0.00	3,500,000.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,500,000.00	3,500,000.00	0.00	3,500,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			3,500,000.00	3,500,000.00	0.00	3,500,000.00		

Resource	Description	2025-26 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,788,755.00	8,788,755.00	148,912.98	8,659,261.00	(129,494.00)	-1.5%
5) TOTAL, REVENUES			8,788,755.00	8,788,755.00	148,912.98	8,659,261.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	74,145.00	74,145.00	20,313.35	76,145.00	(2,000.00)	-2.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,946,062.00	6,946,062.00	5,228,862.79	6,946,062.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,020,207.00	7,020,207.00	5,249,176.14	7,022,207.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,768,548.00	1,768,548.00	(5,100,263.16)	1,637,054.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	1.85	2.00	2.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	1.85	2.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,768,548.00	1,768,548.00	(5,100,261.31)	1,637,056.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,106,547.00	6,106,547.00		3,794,569.00	(2,311,978.00)	-37.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,106,547.00	6,106,547.00		3,794,569.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,106,547.00	6,106,547.00		3,794,569.00		
2) Ending Balance, June 30 (E + F1e)			7,875,095.00	7,875,095.00		5,431,625.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	7,875,095.00	7,875,095.00		5,431,625.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	1,316,344.00	1,316,344.00	0.00	0.00	(1,316,344.00)	-100.0%
Other		8622	7,282,411.00	7,282,411.00	172,533.44	8,598,755.00	1,316,344.00	18.1%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	190,000.00	190,000.00	105,874.08	190,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(129,494.54)	(129,494.00)	(129,494.00)	New
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,788,755.00	8,788,755.00	148,912.98	8,659,261.00	(129,494.00)	-1.5%
TOTAL, REVENUES			8,788,755.00	8,788,755.00	148,912.98	8,659,261.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	74,145.00	74,145.00	20,313.35	76,145.00	(2,000.00)	-2.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			74,145.00	74,145.00	20,313.35	76,145.00	(2,000.00)	-2.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	3,486,062.00	3,486,062.00	1,768,862.79	3,486,062.00	0.00	0.0%
Other Debt Service - Principal		7439	3,460,000.00	3,460,000.00	3,460,000.00	3,460,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,946,062.00	6,946,062.00	5,228,862.79	6,946,062.00	0.00	0.0%
TOTAL, EXPENDITURES			7,020,207.00	7,020,207.00	5,249,176.14	7,022,207.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	1.85	2.00	2.00	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	1.85	2.00	2.00	New
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	1.85	2.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	5,431,625.00
Total, Restricted Balance		5,431,625.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	.01	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	.01	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	.01	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	1.85	2.00	(2.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	(1.85)	(2.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(1.84)	(2.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,912,694.00	5,912,694.00		8,351,484.00	2,438,790.00	41.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,912,694.00	5,912,694.00		8,351,484.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,912,694.00	5,912,694.00		8,351,484.00		
2) Ending Balance, June 30 (E + F1e)			5,912,694.00	5,912,694.00		8,351,482.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	5,912,694.00	5,912,694.00		8,351,482.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	.03	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(.02)	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	.01	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	.01	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	1.85	2.00	(2.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	1.85	2.00	(2.00)	New
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	(1.85)	(2.00)		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	8,351,482.00
Total, Restricted Balance		8,351,482.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,377,126.00	3,377,126.00	578,622.40	3,395,521.00	18,395.00	0.5%
5) TOTAL, REVENUES			3,377,126.00	3,377,126.00	578,622.40	3,395,521.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	3,480,126.00	3,480,126.00	1,624,438.98	3,520,997.00	(40,871.00)	-1.2%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,480,126.00	3,480,126.00	1,624,438.98	3,520,997.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(103,000.00)	(103,000.00)	(1,045,816.58)	(125,476.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(103,000.00)	(103,000.00)	(1,045,816.58)	(125,476.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	8,434,501.00	8,434,501.00		8,830,985.00	396,484.00	4.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,434,501.00	8,434,501.00		8,830,985.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,434,501.00	8,434,501.00		8,830,985.00		
2) Ending Net Position, June 30 (E + F1e)			8,331,501.00	8,331,501.00		8,705,509.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	8,331,501.00	8,331,501.00		8,705,509.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	125,000.00	125,000.00	89,159.34	195,000.00	70,000.00	56.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(92,475.66)	(92,476.00)	(92,476.00)	New
Fees and Contracts								
In-District Premiums/Contributions		8674	3,177,126.00	3,177,126.00	544,452.95	3,217,997.00	40,871.00	1.3%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	75,000.00	75,000.00	37,485.77	75,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,377,126.00	3,377,126.00	578,622.40	3,395,521.00	18,395.00	0.5%
TOTAL, REVENUES			3,377,126.00	3,377,126.00	578,622.40	3,395,521.00		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,480,126.00	3,480,126.00	1,624,438.98	3,520,997.00	(40,871.00)	-1.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,480,126.00	3,480,126.00	1,624,438.98	3,520,997.00	(40,871.00)	-1.2%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			3,480,126.00	3,480,126.00	1,624,438.98	3,520,997.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
Total, Restricted Net Position		0.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	20,483.63	20,483.63	19,911.71	20,470.59	(13.04)	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	20,483.63	20,483.63	19,911.71	20,470.59	(13.04)	0.0%
5. District Funded County Program ADA						
a. County Community Schools	226.83	226.83	226.83	226.83	0.00	0.0%
b. Special Education-Special Day Class	6.41	6.41	6.41	6.41	0.00	0.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year	1.00	1.00	1.00	1.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	234.24	234.24	234.24	234.24	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	20,717.87	20,717.87	20,145.95	20,704.83	(13.04)	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA					0.00	
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA					0.00	
2. Charter School County Program Alternative						
Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program						
Alternative Education ADA						
(Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County						
Program ADA						
(Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA						
(Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA					0.00	
6. Charter School County Program Alternative						
Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program						
Alternative Education ADA						
(Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.0%

Cash Flow 2025-2026

		Actual	Actual	Actual	Actual	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate		
DESCRIPTION		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE		
A. BEGINNING CASH		229,813,851	233,830,390	218,486,800	197,960,789	184,341,989	199,217,056	246,817,365	230,932,617	215,348,853	213,896,068	241,529,774	236,334,492	Totals	Accruals
B. RECEIPTS															
LCFF/REVENUE SOURCES															
STATE AID (8011)	8000-8019	3,795,312	3,795,312	7,882,889	6,831,562	6,831,562	7,867,455	6,831,562	6,831,562	7,867,455	3,000,000	3,000,000	1,586,832	66,121,503	1,264,909
PROPERTY TAX	8020-8079	3,794,435	(263,202)	2,738,516	383,303	28,663,142	53,550,604	17,659,421	226,871	11,309,303	53,978,771	17,776,111	12,978,606	202,795,882	(24,181)
LCFF TRANSFER	8080-8099	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,500,000)
TOTAL LCFF REV SOURCES	8000-8099	7,589,747	3,532,110	10,621,405	7,214,865	35,494,704	61,418,059	24,490,983	7,058,433	19,176,758	56,978,771	20,776,111	14,565,438	268,917,385	(1,259,272)
FEDERAL REVENUE	8100-8299	0	189,563	736,213	129,220	612,411	0	1,558,496	5,414	1,458,622	121,840	0	1,143,006	5,954,785	6,410,279
OTHER STATE REVENUES	8300-8599	1,911,995	3,115,184	6,047,875	7,848,230	5,550,511	4,889,188	3,523,863	3,441,591	6,294,361	3,441,591	4,689,867	2,690,256	53,444,512	20,238,037
OTHER LOCAL REVENUES	8600-8799	(2,741,213)	2,796,386	2,003,769	1,901,099	2,423,815	1,299,183	1,217,127	1,502,329	1,689,114	1,277,899	1,178,983	1,826,839	16,375,331	5,155,317
INTER FUND TRANSFERS IN	8910-8929	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ALL OTHER FINANCING SOURCES	8930-8979													0	0
CONTRIBUTIONS	8980-8989													0	0
TOTAL RECEIPTS		6,760,529	9,633,243	19,409,262	17,093,413	44,081,441	67,606,430	30,790,469	12,007,767	28,618,855	61,820,101	26,644,961	20,225,540	344,692,013	30,544,360
C. DISBURSEMENTS															
CERTIFICATED SALARIES	1000-1999	1,414,531	13,702,063	13,930,604	13,975,417	14,040,604	240,359	28,249,642	14,104,223	14,068,784	14,170,924	14,273,406	1,710,314	143,880,869	3,624,792
CLASSIFIED SALARIES	2000-2999	(418,660)	2,722,882	3,870,926	4,995,483	5,247,314	5,579,536	5,039,923	4,810,952	5,567,430	5,084,331	5,074,648	5,521,850	53,096,616	4,858,735
EMPLOYEE BENEFITS	3000-3999	4,750,411	1,409,845	8,997,737	4,688,345	4,614,535	9,043,670	9,900,803	4,168,333	4,864,532	9,632,137	7,114,490	4,885,633	74,070,469	21,330,168
SAL & BEN TOTAL		5,746,282	17,834,789	26,799,266	23,659,245	23,902,453	14,863,565	43,190,368	23,083,507	24,500,745	28,887,392	26,462,544	12,117,797	271,047,954	29,813,695
BOOKS & SUPPLIES	4000-4999	286,761	3,519,449	1,054,975	768,687	702,741	652,053	561,649	726,715	676,113	813,886	1,108,803	500,000	11,371,831	16,086,142
SERVICES, OTHER OP EXP	5000-5999	743,659	1,690,204	5,646,572	3,275,514	2,837,622	3,523,329	3,427,689	3,401,138	3,622,854	2,523,948	4,137,147	1,500,000	36,329,676	10,542,286
SUPPLIES & SVCS TOTAL		1,030,420	5,209,652	6,641,546	4,044,200	3,540,364	4,175,382	3,989,337	4,127,854	4,298,967	3,337,834	5,245,950	2,000,000	47,701,506	26,628,428
CAPITAL OUTLAY	6000-6999	358,389	586,567	344,912	271,091	1,061,151	401,584	105,592	7,687	625,297	613,332	159,175	59,016	4,593,793	6,033,467
OTHER OUTGO/TUITION/PMTS - OTHER AGENCIES	7100-7299	(1,351,783)	163,317	1,832,436	293,971	344,212	617,964	319,432	832,001	804,204	916,020	300,000	329,995	5,401,769	(188,037)
INTERPROG/INTERFUND SUPP COSTS	7300-7399	0	0	0	0	0	0	0	0	0	0	0	0	0	(570,596)
OTHER OUTGO/DEBT SERVICE PMTS	7400-7599	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INTERFUND TRANSFERS OUT	7610-7629	0	0	0	0	0	0	0	0	0	0	0	0	0	3,500,000
OTHER USES	7360-7999	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS		5,783,308	23,794,325	35,678,161	28,268,508	28,848,180	20,058,495	47,604,729	28,051,049	30,229,213	33,754,578	32,167,669	14,506,808	328,745,023	65,216,957
D. PRIOR YEAR TRANSACTIONS															
ASSETS															
Fair Market Value	9111	3,015,809	0	0	0	0	0	0	0	0	0	0	0	3,015,809	
Cash in County Bank	9120	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Revolving Cash Acct	9130	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cash with Fiscal Agent	9135	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Receivable	9205	9,904,831	4,852,623	4,415,448	670,159	681,749	126,787	75,022	1,666,529	11,196	9,796	202,925	1,786,574	24,403,639	
Due from State (OCDE ONLY)	9263	298,692	0	0	0	0	0	0	(1,194,774)	298,694	298,694	298,694	298,692	298,692	
Due from Other Funds	9310	0	0	1,341,981	0	0	0	0	0	0	0	0	0	1,341,981	
Stores	9320	(41,242)	40,287	(3,529)	29,972	(34,292)	55,113	(32,790)	20,337	6,168	23,875	63,608	173,595	301,102	0
Prepaid Expenditures	9330	0	0	0	0	0	0	0	0	0	(432,118)	0	432,118	0	
Mid Month Payroll	9360	(290,814)	(275,756)	57,081	(477)	(378)	(47,001)	49,046	(1,462)	(1,426)	42	(3,876)	72,447	(442,574)	
CHANGE IN CASH - ASSETS		12,887,276	4,617,154	5,810,982	699,654	647,079	134,898	91,278	490,630	314,632	(99,712)	561,352	2,763,426	28,918,648	0
LIABILITIES															
Accounts Payable - Manual	9510	(4,930,781)	(985,760)	(712,053)	(1,219,797)	(993,674)	(82,524)	(30,000)	(2,156)	0	(43,300)	0	(254,860)	(9,254,905)	0
Due to State (OCDE ONLY)	9513	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Payable - Automatic	9519	2,856,713	(2,358,163)	2,592,540	(3,096,080)	(25,694)	0	868,234	(28,956)	(157,059)	(288,804)	(233,926)	(159,488)	(30,685)	
Auto Year End Payroll Accrual	9521	(6,819,210)	0	0	0	14,184	0	0	0	0	0	0	97,946	(6,707,080)	0
Accrued Summer Pay	9550	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CA Sales Tax Liability	9551	0	0	0	0	(89)	0	0	0	0	0	0	5,010	4,921	
Other Current Liabilities	9570	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Due to Other Funds	9610	0	0	(11,948,581)	0	0	0	0	0	0	0	0	0	(11,948,581)	0
Current Loans - TRANS	9642	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Revenue	9650	0	(2,237,900)	0	0	0	0	0	0	0	0	0	0	(2,237,900)	0
CHANGE IN CASH -LIABILITIES		(8,893,278)	(5,581,823)	(10,068,094)	(4,315,877)	(1,005,274)	(82,524)	838,234	(31,113)	(157,059)	(332,104)	(233,926)	(311,392)	(30,174,231)	0
TOTAL PRIOR YR		3,993,998	(964,669)	(4,257,113)	(3,616,223)	(358,195)	52,374	929,512	459,517	157,573	(431,816)	327,425	2,452,034	(1,255,583)	0
E. OTHER CHANGES IN CASH BALANCES															
ERROR ACCOUNTS	9919-9999	(954,680)	(217,838)	0	1,172,518	0	0	0	0	0	0	0	0	0	0
OTHER NON-REVENUE	9795													0	
OTHER NON-EXPENDITURES	9793	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL OTHER CHANGES IN CASH BALANCES		(954,680)	(217,838)	0	1,172,518	0	0	0	0	0	0	0	0	0	0
F. NET CASH (B-C+D+E)		4,016,539	(15,343,590)	(20,526,011)	(13,618,800)	14,875,066	47,600,310	(15,884,748)	(15,583,765)	(1,452,785)	27,633,706	(5,195,282)	8,170,766	14,691,407	(34,672,596)
G. ENDING CASH (A+F)		233,830,390	218,486,800	197,960,789	184,341,989	199,217,056	246,817,365	230,932,617	215,348,853	213,896,068	241,529,774	236,334,492	244,505,258	244,505,258	(34,672,596)

First Interim
DISTRICT CERTIFICATION OF INTERIM REPORT
For the Fiscal Year 2025-26

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: [Signature]
District Superintendent or Designee

Date: 12/8/2025

Printed Name: Mark Johnson, Ed.D.

Title: Superintendent

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: December 08, 2025

Signed: [Signature]
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X

POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Harold J. Sullins

Telephone: (714) 730-7301 Ext. 51302

Title: Chief Financial Officer

E-mail: hsullins@tustin.k12.ca.us

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

First Interim
DISTRICT CERTIFICATION OF INTERIM REPORT
For the Fiscal Year 2025-26

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2024-25) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?		X
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year	Budget Adoption		First Interim		Percent Change	Status
	Budget		Projected Year Totals			
	(Form 01CS, Item 1A)		(Form AI, Lines A4 and C4)			
Current Year (2025-26)						
District Regular	20,483.63		20,470.59			
Charter School	0.00		0.00			
Total ADA	20,483.63		20,470.59	(.1%)	Met	
1st Subsequent Year (2026-27)						
District Regular	20,281.74		20,266.98			
Charter School						
Total ADA	20,281.74		20,266.98	(.1%)	Met	
2nd Subsequent Year (2027-28)						
District Regular	19,970.12		19,939.01			
Charter School						
Total ADA	19,970.12		19,939.01	(.2%)	Met	

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Funded ADA has not changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CALPADS/Projected		
Current Year (2025-26)				
District Regular	21,023.00	21,076.00		
Charter School				
Total Enrollment	21,023.00	21,076.00	.3%	Met
1st Subsequent Year (2026-27)				
District Regular	20,708.00	20,761.00		
Charter School				
Total Enrollment	20,708.00	20,761.00	.3%	Met
2nd Subsequent Year (2027-28)				
District Regular	20,397.00	20,450.00		
Charter School				
Total Enrollment	20,397.00	20,450.00	.3%	Met

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Enrollment projections have not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2022-23)			
District Regular	20,531	21,830	
Charter School			
Total ADA/Enrollment	20,531	21,830	94.0%
Second Prior Year (2023-24)			
District Regular	20,557	21,600	
Charter School			
Total ADA/Enrollment	20,557	21,600	95.2%
First Prior Year (2024-25)			
District Regular	20,370	21,343	
Charter School	0		
Total ADA/Enrollment	20,370	21,343	95.4%
Historical Average Ratio:			94.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.4%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CALPADS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2025-26)				
District Regular	19,912	21,076		
Charter School	0			
Total ADA/Enrollment	19,912	21,076	94.5%	Met
1st Subsequent Year (2026-27)				
District Regular	19,619	20,761		
Charter School				
Total ADA/Enrollment	19,619	20,761	94.5%	Met
2nd Subsequent Year (2027-28)				
District Regular	19,325	20,450		
Charter School				
Total ADA/Enrollment	19,325	20,450	94.5%	Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's LCFF Revenue Standard Percentage Range:

-2.0% to +2.0%

4A. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

LCFF Revenue					
(Fund 01, Objects 8011, 8012, 8020-8089)					
Fiscal Year	Budget Adoption	First Interim	Percent Change	Status	
	(Form 01CS, Item 4B)	Projected Year Totals			
Current Year (2025-26)	267,399,263.00	270,182,294.00	1.0%	Met	
1st Subsequent Year (2026-27)	271,853,659.00	274,661,699.00	1.0%	Met	
2nd Subsequent Year (2027-28)	275,753,308.00	278,398,541.00	1.0%	Met	

4B. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - LCFF revenue has not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2022-23)	184,200,581.15	220,922,005.18	83.4%
Second Prior Year (2023-24)	195,148,462.67	230,514,614.35	84.7%
First Prior Year (2024-25)	200,064,200.07	234,522,057.22	85.3%
	Historical Average Ratio:		84.4%

District's Reserve Standard Percentage (Criterion 10B, Line 4)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	81.4% to 87.4%	81.4% to 87.4%	81.4% to 87.4%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2025-26)	208,501,079.00	251,009,758.00	83.1%	Met
1st Subsequent Year (2026-27)	210,386,562.53	251,781,781.91	83.6%	Met
2nd Subsequent Year (2027-28)	215,141,564.06	258,791,414.35	83.1%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption. Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column. Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Change Is Outside Explanation Range
	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)		

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2025-26)	9,598,893.00	12,365,064.00	28.8%	Yes
1st Subsequent Year (2026-27)	8,659,553.00	8,534,406.00	-1.4%	No
2nd Subsequent Year (2027-28)	8,659,553.00	8,534,406.00	-1.4%	No

Explanation:
(required if Yes)

Change was outside of explanation range because of carryovers from FY 2024-25, including Title I (~\$1.8M), Title II (~\$0.5M), and Title III (~\$0.5M).

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2025-26)	65,126,738.00	73,682,549.00	13.1%	Yes
1st Subsequent Year (2026-27)	64,047,947.00	63,277,354.88	-1.2%	No
2nd Subsequent Year (2027-28)	64,776,526.00	63,643,121.06	-1.7%	No

Explanation:
(required if Yes)

Change was outside of explanation range because of carryovers from FY 2024-25, including CTEIG (~\$1M) and LREBG (~\$1M), as well as a new funding allocation for SSPDDBG (~\$6.4M).

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2025-26)	18,669,137.00	21,530,648.00	15.3%	Yes
1st Subsequent Year (2026-27)	10,588,211.00	12,080,865.91	14.1%	Yes
2nd Subsequent Year (2027-28)	10,588,211.00	12,080,865.91	14.1%	Yes

Explanation:
(required if Yes)

2025-26: Change was outside of explanation range mainly because of increases to Interest (~\$4M), Capacity Grant (~\$1M), and carryovers from FY 2024-25 (~\$1M), offsetting a decrease to GASB 31 FMV (~\$3M). 2026-27 and 2027-28: Change was outside of explanation range mainly because of an adjustment to decrease revenues for numerous sources that fluctuate from year to year, including GASB 31 FMV and Interest, plus the end of CalShape funding (~4.4M).

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2025-26)	17,445,011.00	27,457,973.00	57.4%	Yes
1st Subsequent Year (2026-27)	11,218,772.00	16,779,976.54	49.6%	Yes
2nd Subsequent Year (2027-28)	10,193,805.00	17,207,815.59	68.8%	Yes

Explanation:
(required if Yes)

2025-26: Change was outside of explanation range mainly because of carryovers and spend down of programs. 2026-27 and 2027-28: Spend down of programs.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

Current Year (2025-26)	40,813,292.00	46,871,962.00	14.8%	Yes
1st Subsequent Year (2026-27)	42,621,248.00	48,049,025.91	12.7%	Yes
2nd Subsequent Year (2027-28)	42,375,145.00	48,826,261.10	15.2%	Yes

Explanation:
(required if Yes)

2025-26: Change was outside of explanation range mainly because of carryovers, increased shift to staffing related services, and spend down of programs. 2026-27 and 2027-28: Change was outside of explanation range because of an increased shift to staffing related services of programs and spend down of programs.

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2025-26)	93,394,768.00	107,578,261.00	15.2%	Not Met
1st Subsequent Year (2026-27)	83,295,711.00	83,892,626.79	.7%	Met
2nd Subsequent Year (2027-28)	84,024,290.00	84,258,392.97	.3%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2025-26)	58,258,303.00	74,329,935.00	27.6%	Not Met
1st Subsequent Year (2026-27)	53,840,020.00	64,829,002.45	20.4%	Not Met
2nd Subsequent Year (2027-28)	52,568,950.00	66,034,076.69	25.6%	Not Met

6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Federal Revenue

(linked from 6A

if NOT met)

Change was outside of explanation range because of carryovers from FY 2024-25, including Title I (~\$1.8M), Title II (~\$0.5M), and Title III (~\$0.5M).

Explanation:

Other State Revenue

(linked from 6A

if NOT met)

Change was outside of explanation range because of carryovers from FY 2024-25, including CTEIG (~\$1M) and LREBG (~\$1M), as well as a new funding allocation for SSPDBG (~\$6.4M).

Explanation:

Other Local Revenue

(linked from 6A

if NOT met)

2025-26: Change was outside of explanation range mainly because of increases to Interest (~\$4M), Capacity Grant (~\$1M), and carryovers from FY 2024-25 (~\$1M), offsetting a decrease to GASB 31 FMV (~\$3M). 2026-27 and 2027-28: Change was outside of explanation range mainly because of an adjustment to decrease revenues for numerous sources that fluctuate from year to year, including GASB 31 FMV and Interest, plus the end of CalShape funding (~4.4M).

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Books and Supplies

(linked from 6A

if NOT met)

2025-26: Change was outside of explanation range mainly because of carryovers and spend down of programs. 2026-27 and 2027-28: Spend down of programs.

Explanation:

Services and Other Exps

(linked from 6A

if NOT met)

2025-26: Change was outside of explanation range mainly because of carryovers, increased shift to staffing related services, and spend down of programs. 2026-27 and 2027-28: Change was outside of explanation range because of an increased shift to staffing related services of programs and spend down of programs.

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	11,117,268.24	11,401,003.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		11,117,269.00	

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

☐	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
☐	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
☐	Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.0%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.0%	1.0%	1.0%

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance (Form 011, Section E)	Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2025-26)	(13,549,593.00)	254,509,758.00	5.3%	Not Met
1st Subsequent Year (2026-27)	(15,370,774.68)	251,781,781.91	6.1%	Not Met
2nd Subsequent Year (2027-28)	(21,149,341.24)	258,791,414.35	8.2%	Not Met

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

The projected fund balances for 2026-27 and 2027-28 do not meet the standard due to maintaining programs. The District anticipated the deficits due to lower COLA and increasing operating costs. The District has sufficient reserves to support the deficits in the near term. However, the District will continue to monitor and make appropriate adjustments to ensure fiscal solvency.

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Ending Fund Balance		
General Fund		
Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2025-26)	210,513,660.00	Met
1st Subsequent Year (2026-27)	181150673.39	Met
2nd Subsequent Year (2027-28)	149992132.18	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2025-26)	244,505,258.00	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level		District ADA
5% or \$88,000 (greater of)	0	to 300
4% or \$88,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 250,000
1%	250,001	and over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	19,912	19,561	19,268
District's Reserve Standard Percentage Level:	3%	3%	3%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s):

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	393,961,980.00	385,392,891.40	391,290,657.18
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	393,961,980.00	385,392,891.40	391,290,657.18

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	11,818,859.40	11,561,786.74	11,738,719.72
6.	Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	11,818,859.40	11,561,786.74	11,738,719.72

10C. Calculating the District's Available Reserve Amount

DATAENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
	(2025-26)	(2026-27)	(2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	11,818,860.00	11,561,787.00	11,738,720.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	11,818,860.00	11,561,787.00	11,738,720.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):	11,818,859.40	11,561,786.74	11,738,719.72
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATAENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

--

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?

No

- 1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Temporary Interfund Borrowings

- 1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

No

- 1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

District's Contributions and Transfers Standard:

-5.0% to +5.0% or -\$20,000
to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
(Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2025-26)	(49,956,448.00)	(48,600,941.00)	-2.7%	(1,355,507.00)	Met
1st Subsequent Year (2026-27)	(52,791,146.00)	(51,312,763.75)	-2.8%	(1,478,382.25)	Met
2nd Subsequent Year (2027-28)	(55,149,432.00)	(54,198,117.32)	-1.7%	(951,314.68)	Met
1b. Transfers In, General Fund *					
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2025-26)	3,500,000.00	3,500,000.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	3,500,000.00	3,500,000.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	3,500,000.00	3,500,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d.

1a. MET - Projected contributions have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1b. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

Project Information:
(required if YES)

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

Type of Commitment (continued)	Prior Year (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	17,393,868	16,933,868	16,486,033	16,050,042
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1,644,602	1,559,328	1,600,000	1,600,000
Other Long-term Commitments (continued):				
Workers' Compensation	450,000	400,000	350,000	300,000
Total Annual Payments:	19,488,470	18,893,196	18,436,033	17,950,042
Has total annual payment increased over prior year (2024-25)?		No	No	No

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

Explanation:
(Required if Yes
to increase in total
annual payments)

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1 a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

No

c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

No

2 OPEB Liabilities

a. Total OPEB liability

b. OPEB plan(s) fiduciary net position (if applicable)

c. Total/Net OPEB liability (Line 2a minus Line 2b)

Budget Adoption

(Form 01CS, Item S7A)

First Interim

27,146,107.00

27,146,107.00

27,146,107.00

27,146,107.00

0.00

0.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial

Actuarial

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

Jul 01, 2024

Jul 01, 2024

3 OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

Budget Adoption

(Form 01CS, Item S7A)

First Interim

3,284,633.00

3,284,633.00

3,284,633.00

3,284,633.00

3,284,633.00

3,284,633.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

1,259,428.00

1,070,165.00

1,360,182.00

1,070,165.00

1,468,997.00

1,070,165.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

887,288.00

887,288.00

944,930.00

944,930.00

1,121,948.00

1,121,948.00

d. Number of retirees receiving OPEB benefits

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

82

89

82

89

82

89

4. Comments:

S7B. Identification of the District's Unfunded Liability for Self-insurance Programs

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1 a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

Yes

b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

Yes

c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

No

2 Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

Budget Adoption
(Form 01CS, Item S7B) First Interim

760,499.00	675,275.00
0.00	0.00

3 Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

Budget Adoption
(Form 01CS, Item S7B) First Interim

400,000.00	400,000.00
350,000.00	350,000.00
300,000.00	300,000.00

b. Amount contributed (funded) for self-insurance programs

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

400,000.00	400,000.00
350,000.00	350,000.00
300,000.00	300,000.00

4 Comments:

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,111.50	1,113.05	1,109.37	1,105.83

1a. Have any salary and benefit negotiations been settled since budget adoption?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 6 and 7.

Yes

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

--

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

1,528,553

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

Certificated (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Yes	Yes	Yes

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No		

If Yes, amount of new costs included in the interim and MYPs

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Certificated (Non-management) Attrition (layoffs and retirements)

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes
Yes	Yes	Yes

1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Certificated (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

No

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	916.30	938.13	958.13	973.13

1a. Have any salary and benefit negotiations been settled since budget adoption?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End
Date:

5. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

664,656

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

0

0

0

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

Classified (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Yes

Yes

Yes

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No

If Yes, amount of new costs included in the interim and MYPs

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

Yes

Yes

Yes

Classified (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the interim and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

Yes

Yes

Yes

Yes

Yes

Yes

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption?

No

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	197.50	201.25	201.25	201.25

1a. Have any salary and benefit negotiations been settled since budget adoption?

No

If Yes, complete question 2.

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?

Yes

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Is the cost of salary settlement included in the interim and multiyear
projections (MYPs)?

Total cost of salary settlement

Change in salary schedule from prior year
(may enter text, such as "Reopener")

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

344,828

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

4. Amount included for any tentative salary schedule increases

0

0

0

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Yes	Yes	Yes

Management/Supervisor/Confidential

Step and Column Adjustments

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step and column over prior year

Yes	Yes	Yes

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

1. Are costs of other benefits included in the interim and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

Yes	Yes	Yes

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1.

Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2.

If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

No

A2. Is the system of personnel position control independent from the payroll system?

Yes

A3. Is enrollment decreasing in both the prior and current fiscal years?

Yes

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

No

A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

A7. Is the district's financial system independent of the county office system?

No

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

No

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures	
	Goals	Functions	Objects		
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	393,961,980.00	
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	20,553,329.00	
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)					
1. Community Services	All	5000-5999	1000-7999	468,972.00	
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	9,458,596.00	
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00	
4. Other Transfers Out	All	9200	7200-7299	0.00	
5. Interfund Transfers Out	All	9300	7600-7629	3,500,000.00	
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	82,458.00	
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00	
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.				
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				13,510,026.00	
D. Plus additional MOE expenditures:					
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00	
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.				
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				359,898,625.00	
Section II - Expenditures Per ADA				2025-26 Annual ADA/Exps. Per ADA	
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				0.00	
B. Expenditures per ADA (Line I.E divided by Line II.A)				0.00	
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA	
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)				324,977,258.86	15,813.19
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)				0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)				324,977,258.86	15,813.19
B. Required effort (Line A.2 times 90%)				292,479,532.97	14,231.87
C. Current year expenditures (Line I.E and Line II.B)				359,898,625.00	0.00
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)				0.00	14,231.87
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)				MOE Calculation Incomplete	

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2027-28 may be reduced by the lower of the two percentages)			0.00%	100.00%
*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.				
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)				
Description of Adjustments	Total Expenditures		Expenditures Per ADA	
Total adjustments to base expenditures	0.00		0.00	

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 16,516,622.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 282,891,273.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.84%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool.
Retain supporting documentation. _____

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.

**Entry
required**

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 19,534,653.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 4,620,504.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	75,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,983,705.39
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	26,213,862.39
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	26,213,862.39
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	229,683,208.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	36,878,135.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	31,761,307.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,344,632.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	468,972.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,534,214.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	31,983,852.61
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,509,194.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	4,119,427.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	7,109,735.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	346,392,676.61
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	7.57%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	7.57%
Part IV - Carry-forward Adjustment	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	26,213,862.39
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	8,689,106.53
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (10.41%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.41%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.99%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	0.00
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	0.00

Approved
indirect cost
rate: 10.41%

Highest rate
used in any
program: 5.99%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	3,029,064.00	132,913.00	4.39%
01	3010	4,788,370.00	152,818.00	3.19%
01	3310	11,717,104.00	206,842.00	1.77%
01	3315	269,136.00	3,755.00	1.40%
01	3327	149,830.00	7,491.00	5.00%
01	3345	1,703.00	55.00	3.23%
01	3385	136,268.00	2,914.00	2.14%
01	3395	22,269.00	721.00	3.24%
01	3410	175,268.00	8,745.00	4.99%
01	3550	140,107.00	7,358.00	5.25%
01	4035	995,257.00	24,613.00	2.47%
01	4127	282,101.00	10,879.00	3.86%
01	4201	165,971.00	3,681.00	2.22%
01	4203	817,358.00	22,218.00	2.72%
01	6010	126,654.00	7,582.00	5.99%
01	6266	3,336,621.00	151,646.00	4.54%
01	6332	3,539,072.00	121,498.00	3.43%
01	6386	185,951.00	6,127.00	3.29%
01	6387	2,168,309.00	47,655.00	2.20%
01	6388	716,208.00	35,095.00	4.90%
01	6500	44,916,269.00	1,006,611.00	2.24%
01	6515	4,361.00	49.00	1.12%
01	6520	107,948.00	5,397.00	5.00%
01	6546	2,040,197.00	69,643.00	3.41%
01	6547	222,352.00	11,117.00	5.00%
01	6762	2,190,897.00	125,185.00	5.71%
01	7413	74,297.00	3,671.00	4.94%
01	7435	2,223,647.00	105,242.00	4.73%
01	9010	2,270,943.00	27,182.00	1.20%
11	6391	1,133,991.00	56,699.00	5.00%
12	6052	14,286.00	714.00	5.00%
12	6105	2,941,452.00	149,822.00	5.09%
12	6127	153,096.00	7,875.00	5.14%
13	5310	7,109,735.00	355,486.00	5.00%

Tustin Unified
30-73643-0000000**Multiyear Projection**
2025-26 First Interim (3 Projected Years)
CombinedFund 01
Projection# 29157

Description	Object Codes	2025-26 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	267,658,113.00	1.67%	272,137,278.00	1.37%	275,873,723.00
2. Federal Revenues	8100-8299	12,365,064.00	-30.98%	8,534,406.00	0.00%	8,534,406.00
3. Other State Revenues	8300-8599	73,682,549.00	-14.12%	63,277,354.88	0.58%	63,643,121.06
4. Other Local Revenues	8600-8799	21,530,648.00	-43.89%	12,080,865.91	0.00%	12,080,865.91
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6.Total(Sum lines A1 thru A5)		375,236,374.00	-5.12%	356,029,904.79	1.15%	360,132,115.97
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		147,505,661.00	---	147,505,661.00	---	148,826,486.81
b. Step & Column Adjustment		---	---	2,564,293.03	---	2,535,140.36
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(1,243,467.22)	---	(2,944,896.81)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	147,505,661.00	0.90%	148,826,486.81	-0.28%	148,416,730.36
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		57,955,351.00	---	57,955,351.00	---	58,513,240.88
b. Step & Column Adjustment		---	---	993,214.52	---	1,020,533.38
c. Cost-of-Living Adjustment		---	---	866,224.92	---	0.00
d. Other Adjustment		---	---	(1,301,549.56)	---	306,742.87
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	57,955,351.00	0.96%	58,513,240.88	2.27%	59,840,517.13
3. Employee Benefits	3000-3999	95,400,637.00	4.33%	99,533,570.26	4.18%	103,692,014.00
4. Books and Supplies	4000-4999	27,457,973.00	-38.89%	16,779,976.54	2.55%	17,207,815.59
5. Services and Other Operating Expenditures	5000-5999	46,871,962.00	2.51%	48,049,025.91	1.62%	48,826,261.10
6. Capital Outlay	6000-6999	10,627,260.00	-47.80%	5,547,455.00	-6.91%	5,164,183.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,213,732.00	0.00%	5,213,732.00	0.00%	5,213,732.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(570,596.00)	0.00%	(570,596.00)	0.00%	(570,596.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,500,000.00	0.00%	3,500,000.00	0.00%	3,500,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		---	---	0.00	---	0.00
11. Total (Sum lines B1-B10)		393,961,980.00	-2.18%	385,392,891.40	1.53%	391,290,657.18
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		(18,725,606.00)	---	(29,362,986.61)	---	(31,158,541.21)
D. FUND BALANCE						
1. Beginning Fund Balance	9791-9795	229,239,266.00	-8.17%	210,513,660.00	-13.95%	181,150,673.39
2. Ending Fund Balance		210,513,660.00	---	181,150,673.39	---	149,992,132.18
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	630,668.00	0.00%	630,668.00	0.00%	630,668.00
b. Restricted	9740	71,475,394.00	-19.58%	57,483,182.07	-17.41%	47,473,982.10
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	126,588,738.00	-11.94%	111,475,036.32	-19.13%	90,148,762.08
ADA and Enrollment Mitigation		9,955,827.00	---	9,955,827.00	---	9,955,827.00
Anthem Health Reimbursement (HRA)		20,000.00	---	20,000.00	---	20,000.00
Classroom Furniture		500,000.00	---	500,000.00	---	500,000.00
COLA Reduction (26-27)		1,363,808.00	---	1,363,808.00	---	1,363,808.00
Facilities Maintenance		9,516,387.00	---	9,516,387.00	---	9,516,387.00
H&W ACA IRS Prior Year Fees		100,000.00	---	100,000.00	---	100,000.00

Tustin Unified
30-73643-0000000**Multiyear Projection**
2025-26 First Interim (3 Projected Years)
CombinedFund 01
Projection# 29157

Description	Object Codes	2025-26 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
H&W Insurance Rebate		0.00	---	0.00	---	0.00
LCAP Programs C/O		3,256,093.00	---	0.00	---	0.00
Local Protection		39,046,198.00	---	32,188,589.32	---	21,862,315.08
MAA/LEA Medi-Cal Program C/O		1,224,625.00	---	1,224,625.00	---	1,224,625.00
One-Time Discretionary		37,844,874.00	---	30,844,874.00	---	19,844,874.00
Pension Liability		4,600,000.00	---	4,600,000.00	---	4,600,000.00
Risk Pool Special Assessments		3,000,000.00	---	3,000,000.00	---	3,000,000.00
Safety & Security Updates		2,000,000.00	---	2,000,000.00	---	2,000,000.00
Staffing Continuity		5,368,751.00	---	5,368,751.00	---	5,368,751.00
T Tech Insurance Rebate		374,248.00	---	374,248.00	---	374,248.00
Technology Refresh		6,000,000.00	---	6,000,000.00	---	6,000,000.00
Textbook Adoption		0.00	---	2,000,000.00	---	2,000,000.00
Vacation Liability		2,259,430.00	---	2,259,430.00	---	2,259,430.00
Wellness Program C/O		158,497.00	---	158,497.00	---	158,497.00
d. Assigned						
1. Other Assignments	9780	0.00	0.00%	0.00	0.00%	0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,818,860.00	-2.18%	11,561,787.00	1.53%	11,738,720.00
2. Unassigned/Unappropriated	9790	0.00	0.00%	0.00	0.00%	0.00
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements	9750	0.00	---	0.00	---	0.00
b. Reserve for Economic Uncertainty	9789	11,818,860.00	---	11,561,787.00	---	11,738,720.00
c. Unassigned/Unappropriated	9790	0.00	---	0.00	---	0.00
d. Negative Restricted Ending Balances (negative resources 2000-9999)	9792	0.00	---	0.00	---	0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00	---	0.00	---	0.00
b. Reserve for Economic Uncertainty	9789	0.00	---	0.00	---	0.00
c. Unassigned/Unappropriated	9790	0.00	---	0.00	---	0.00
3. Total Available Reserves - by Amount		11,818,860.00	---	11,561,787.00	---	11,738,720.00
4. Total Available Reserves - by Percent		3.00%	---	3.00%	---	3.00%
F. RECOMMENDED RESERVES						
1. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		393,961,980.00	---	385,392,891.40	---	391,290,657.18
b. Plus: Special Education Pass-through Funds		0.00	---	0.00	---	0.00
c. Total Expenditures and Other Financing Uses (Line F1a plus line F1b)		393,961,980.00	---	385,392,891.40	---	391,290,657.18
d. Reserve Standard Percentage Level		3.00%	---	3.00%	---	3.00%
e. Reserve Standard - By Percent (Line F1c times F1d)		11,818,859.40	---	11,561,786.74	---	11,738,719.72
f. Reserve Standard - By Amount		0.00	---	0.00	---	0.00
g. Reserve Standard (Greater of F1e or F1f)		11,818,859.40	---	11,561,786.74	---	11,738,719.72
h. Available Reserves (Line E3)		MET	---	MET	---	MET
Meet Reserve Standard (Line F1g)						

Tustin Unified
30-73643-0000000**Multiyear Projection**
2025-26 First Interim (3 Projected Years)
UnrestrictedFund 01
Projection# 29157

Description	Object Codes	2025-26	% Change	2026-27	% Change	2027-28
		Projected Year Totals (A)	(Cols. C-A/A) (B)	Projection (C)	(Cols. E-C/C) (D)	Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	267,658,113.00	1.67%	272,137,278.00	1.37%	275,873,723.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	8,821,763.00	6.43%	9,388,738.98	4.05%	9,768,713.43
4. Other Local Revenues	8600-8799	13,081,230.00	-25.87%	9,697,754.00	0.00%	9,697,754.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(48,600,941.00)	5.58%	(51,312,763.75)	5.62%	(54,198,117.32)
6.Total(Sum lines A1 thru A5)		240,960,165.00	-0.44%	239,911,007.23	0.51%	241,142,073.11
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		113,463,612.00	---	113,463,612.00	---	112,235,675.01
b. Step & Column Adjustment		---	---	1,962,422.28	---	1,940,228.78
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(3,190,359.27)	---	(1,258,369.36)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	113,463,612.00	-1.08%	112,235,675.01	0.61%	112,917,534.43
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		34,789,109.00	---	34,789,109.00	---	35,273,297.19
b. Step & Column Adjustment		---	---	608,809.41	---	617,282.70
c. Cost-of-Living Adjustment		---	---	530,968.78	---	0.00
d. Other Adjustment		---	---	(655,590.00)	---	150,000.00
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	34,789,109.00	1.39%	35,273,297.19	2.18%	36,040,579.89
3. Employee Benefits	3000-3999	60,248,358.00	4.36%	62,877,590.33	5.26%	66,183,449.74
4. Books and Supplies	4000-4999	12,540,519.00	-20.87%	9,923,733.37	3.09%	10,230,376.73
5. Services and Other Operating Expenditures	5000-5999	27,973,728.00	5.70%	29,569,593.51	5.87%	31,305,063.21
6. Capital Outlay	6000-6999	1,554,999.00	0.00%	1,554,999.00	0.00%	1,554,999.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,318,732.00	0.00%	3,318,732.00	0.00%	3,318,732.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,879,299.00)	3.21%	(2,971,838.50)	-7.15%	(2,759,320.65)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,500,000.00	0.00%	3,500,000.00	0.00%	3,500,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		---	---	0.00	---	0.00
11. Total (Sum lines B1-B10)		254,509,758.00	0.30%	255,281,781.91	2.75%	262,291,414.35
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		(13,549,593.00)	---	(15,370,774.68)	---	(21,149,341.24)
D. FUND BALANCE						
1. Beginning Fund Balance	9791-9795	152,587,859.00	-8.88%	139,038,266.00	-11.06%	123,667,491.32
2. Ending Fund Balance		139,038,266.00	---	123,667,491.32	---	102,518,150.08
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	630,668.00	0.00%	630,668.00	0.00%	630,668.00
b. Restricted	9740	0.00	0.00%	0.00	0.00%	0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	126,588,738.00	-11.94%	111,475,036.32	-19.13%	90,148,762.08
ADA and Enrollment Mitigation		9,955,827.00	---	9,955,827.00	---	9,955,827.00
Anthem Health Reimbursement (HRA)		20,000.00	---	20,000.00	---	20,000.00
Classroom Furniture		500,000.00	---	500,000.00	---	500,000.00
COLA Reduction (26-27)		1,363,808.00	---	1,363,808.00	---	1,363,808.00
Facilities Maintenance		9,516,387.00	---	9,516,387.00	---	9,516,387.00
H&W ACA IRS Prior Year Fees		100,000.00	---	100,000.00	---	100,000.00

Tustin Unified
30-73643-0000000**Multiyear Projection**
2025-26 First Interim (3 Projected Years)
UnrestrictedFund 01
Projection# 29157

Description	Object Codes	2025-26 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
H&W Insurance Rebate		0.00	---	0.00	---	0.00
LCAP Programs C/O		3,256,093.00	---	0.00	---	0.00
Local Protection		39,046,198.00	---	32,188,589.32	---	21,862,315.08
MAA/LEA Medi-Cal Program C/O		1,224,625.00	---	1,224,625.00	---	1,224,625.00
One-Time Discretionary		37,844,874.00	---	30,844,874.00	---	19,844,874.00
Pension Liability		4,600,000.00	---	4,600,000.00	---	4,600,000.00
Risk Pool Special Assessments		3,000,000.00	---	3,000,000.00	---	3,000,000.00
Safety & Security Updates		2,000,000.00	---	2,000,000.00	---	2,000,000.00
Staffing Continuity		5,368,751.00	---	5,368,751.00	---	5,368,751.00
T Tech Insurance Rebate		374,248.00	---	374,248.00	---	374,248.00
Technology Refresh		6,000,000.00	---	6,000,000.00	---	6,000,000.00
Textbook Adoption		0.00	---	2,000,000.00	---	2,000,000.00
Vacation Liability		2,259,430.00	---	2,259,430.00	---	2,259,430.00
Wellness Program C/O		158,497.00	---	158,497.00	---	158,497.00
d. Assigned						
1. Other Assignments	9780	0.00	0.00%	0.00	0.00%	0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,818,860.00	-2.18%	11,561,787.00	1.53%	11,738,720.00
2. Unassigned/Unappropriated	9790	0.00	0.00%	0.00	0.00%	0.00
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements	9750	0.00	---	0.00	---	0.00
b. Reserve for Economic Uncertainty	9789	11,818,860.00	---	11,561,787.00	---	11,738,720.00
c. Unassigned/Unappropriated	9790	0.00	---	0.00	---	0.00
d. Negative Restricted Ending Balances (negative resources 2000-9999)	9792	0.00	---	0.00	---	0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00	---	0.00	---	0.00
b. Reserve for Economic Uncertainty	9789	0.00	---	0.00	---	0.00
c. Unassigned/Unappropriated	9790	0.00	---	0.00	---	0.00
3. Total Available Reserves - by Amount		11,818,860.00	---	11,561,787.00	---	11,738,720.00

Tustin Unified
30-73643-0000000

Multiyear Projection
2025-26 First Interim (3 Projected Years)
Restricted

Fund 01
Projection# 29157

Description	Object Codes	2025-26	% Change	2026-27	% Change	2027-28
		Projected Year Totals	(Cols. C-A/A)	Projection	(Cols. E-C/C)	Projection
		(A)	(B)	(C)	(D)	(E)
1. From Components of Ending Fund Balance		---	---	---	---	---
a. Stabilization Arrangements	9750	---	---	---	---	---
b. Reserve for Economic Uncertainty	9789	---	---	---	---	---
c. Unassigned/Unappropriated	9790	---	---	---	---	---
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	---	---	---	---	---
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		---	---	---	---	---
a. Stabilization Arrangements	9750	---	---	---	---	---
b. Reserve for Economic Uncertainty	9789	---	---	---	---	---
c. Unassigned/Unappropriated	9790	---	---	---	---	---
3. Total Available Reserves - by Amount		---	---	---	---	---
4. Total Available Reserves - by Percent		---	---	---	---	---

First Interim
2025-26 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(570,596.00)				
Other Sources/Uses Detail					0.00	3,500,000.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	56,699.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	158,411.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	355,486.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

First Interim
2025-26 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,500,000.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	2.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			

First Interim
2025-26 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	570,596.00	(570,596.00)	3,500,002.00	3,500,002.00		

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First Interim
Actuals to Date 2025-26
Technical Review Checks
Phase - All
Display - All Technical Checks

Tustin Unified

Orange County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CONTRIB-RESTR-REV - (Warning) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Warning) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EPA-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRA FD-DIR-COST - (Warning) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA FD-INDIRECT - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA FD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.

Passed

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission

Passed

VERSION-CHECK - (Warning) - All versions are current.

Passed

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30-73643-0000000

First Interim
Board Approved Operating Budget 2025-26
Technical Review Checks
Phase - All
Display - All Technical Checks

Tustin Unified

Orange County

Following is a chart of the various types of technical review checks and related requirements:

- F** - Fatal (Data must be corrected; an explanation is not allowed)
- WWC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-6512- -5001-0000-9791	6512	\$1,500,000.00
Explanation: The remaining amount in this resource reflects an unspent district contribution. This was cleared for Unaudited Actuals but remains on the Board Approved Operating Budget.		
01-6512-0-0000-0000-9740	6512	\$1,500,000.00
Explanation: The remaining amount in this resource reflects an unspent district contribution. This was cleared for Unaudited Actuals but remains on the Board Approved Operating Budget.		
01-6512-0-0000-0000-979Z	6512	\$1,500,000.00
Explanation: The remaining amount in this resource reflects an unspent district contribution. This was cleared for Unaudited Actuals but remains on the Board Approved Operating Budget.		
01-7510- -0000-0000-9791	7510	\$400,010.00
Explanation: The remaining amount in this resource reflects unspent dollars at the conclusion of the grant. We are awaiting instructions from CDE. It remains on the Board Approved Operating Budget.		
01-7510-0-0000-0000-9740	7510	\$400,010.00
Explanation: The remaining amount in this resource reflects unspent dollars at the conclusion of the grant. We are awaiting instructions from CDE. It remains on the Board Approved Operating Budget.		
01-7510-0-0000-0000-979Z	7510	\$400,010.00
Explanation: The remaining amount in this resource reflects unspent dollars at the conclusion of the grant. We are awaiting instructions from CDE. It remains on the Board Approved Operating Budget.		

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (Warning)
 - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.

Passed

CHK-FUNDxFUNCTION-B - (Fatal)
 - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.

Passed

CHK-FUNDxGOAL - (Warning)
 - All FUND and GOAL account code combinations should be valid.

Passed

CHK-FUNDxOBJECT - (Fatal)
 - All FUND and OBJECT account code combinations must be valid.

Passed

CHK-FUNDxRESOURCE - (Warning)
 - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-6512- -5001-0000-9791	01	6512	\$1,500,000.00
Explanation: The remaining amount in this resource reflects an unspent district contribution. This was cleared for Unaudited Actuals but remains on the Board Approved Operating Budget.			
01-6512-0-0000-0000-9740	01	6512	\$1,500,000.00
Explanation: The remaining amount in this resource reflects an unspent district contribution. This was cleared for Unaudited Actuals but remains on the Board Approved Operating Budget.			
01-6512-0-0000-0000-979Z	01	6512	\$1,500,000.00
Explanation: The remaining amount in this resource reflects an unspent district contribution. This was cleared for Unaudited Actuals but remains on the Board Approved Operating Budget.			
01-7510- -0000-0000-9791	01	7510	\$400,010.00
Explanation: The remaining amount in this resource reflects unspent dollars at the conclusion of the grant. We are awaiting instructions from CDE. It remains on the Board Approved Operating Budget.			
01-7510-0-0000-0000-9740	01	7510	\$400,010.00
Explanation: The remaining amount in this resource reflects unspent dollars at the conclusion of the grant. We are awaiting instructions from CDE. It remains on the Board Approved Operating Budget.			
01-7510-0-0000-0000-979Z	01	7510	\$400,010.00
Explanation: The remaining amount in this resource reflects unspent dollars at the conclusion of the grant. We are awaiting instructions from CDE. It remains on the Board Approved Operating Budget.			

CHK-GOALxFUNCTION-A - (Fatal)
 - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.

Passed

CHK-GOALxFUNCTION-B - (Fatal)
 - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).

Passed

CHK-RES6500XOBJ8091 - (Fatal)
 - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).

Passed

CHK-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-6512-0-0000-0000-9740	6512	9740	\$1,500,000.00
Explanation: The remaining amount in this resource reflects an unspent district contribution. This was cleared for Unaudited Actuals but remains on the Board Approved Operating Budget.			
01-7510-0-0000-0000-9740	7510	9740	\$400,010.00
Explanation: The remaining amount in this resource reflects unspent dollars at the conclusion of the grant. We are awaiting instructions from CDE. It remains on the Board Approved Operating Budget.			

CHK-RESOURCExOBJECTB - (Informational) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-6512- -5001-0000-9791	6512	9791	\$1,500,000.00
01-7510- -0000-0000-9791	7510	9791	\$400,010.00

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.

Passed

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.

Passed

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Warning) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

Passed

CONTRIB-RESTR-REV - (Warning) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.

Passed

CONTRIB-UNREST-REV - (Warning) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.

Passed

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund.

Passed

EPA-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).

Passed

EXCESS-ASSIGN-REU - (Warning) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).

Passed

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

Passed

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.

Passed

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRA-FD-DIR-COST - (Warning) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

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First Interim
Original Budget 2025-26
Technical Review Checks
Phase - All
Display - All Technical Checks

Tustin Unified

Orange County

Following is a chart of the various types of technical review checks and related requirements:

- F** - Fatal (Data must be corrected; an explanation is not allowed)
- WWC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-6512- -5001-0000-9791	6512	\$1,500,000.00
Explanation: The remaining amount in this resource reflects an unspent district contribution. This was cleared for Unaudited Actuals but remains on the Original Budget.		
01-6512-0-0000-0000-9740	6512	\$1,500,000.00
Explanation: The remaining amount in this resource reflects an unspent district contribution. This was cleared for Unaudited Actuals but remains on the Original Budget.		
01-6512-0-0000-0000-979Z	6512	\$1,500,000.00
Explanation: The remaining amount in this resource reflects an unspent district contribution. This was cleared for Unaudited Actuals but remains on the Original Budget.		
01-7510- -0000-0000-9791	7510	\$400,010.00
Explanation: The remaining amount in this resource reflects unspent dollars at the conclusion of the grant. We are awaiting instructions from CDE. It remains on the Original Budget.		
01-7510-0-0000-0000-9740	7510	\$400,010.00
Explanation: The remaining amount in this resource reflects unspent dollars at the conclusion of the grant. We are awaiting instructions from CDE. It remains on the Original Budget.		
01-7510-0-0000-0000-979Z	7510	\$400,010.00
Explanation: The remaining amount in this resource reflects unspent dollars at the conclusion of the grant. We are awaiting instructions from CDE. It remains on the Original Budget.		

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (Warning) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-6512- -5001-0000-9791	01	6512	\$1,500,000.00
Explanation: The remaining amount in this resource reflects an unspent district contribution. This was cleared for Unaudited Actuals but remains on the Original Budget.			
01-6512-0-0000-0000-9740	01	6512	\$1,500,000.00
Explanation: The remaining amount in this resource reflects an unspent district contribution. This was cleared for Unaudited Actuals but remains on the Original Budget.			
01-6512-0-0000-0000-979Z	01	6512	\$1,500,000.00
Explanation: The remaining amount in this resource reflects an unspent district contribution. This was cleared for Unaudited Actuals but remains on the Original Budget.			
01-7510- -0000-0000-9791	01	7510	\$400,010.00
Explanation: The remaining amount in this resource reflects unspent dollars at the conclusion of the grant. We are awaiting instructions from CDE. It remains on the Original Budget.			
01-7510-0-0000-0000-9740	01	7510	\$400,010.00
Explanation: The remaining amount in this resource reflects unspent dollars at the conclusion of the grant. We are awaiting instructions from CDE. It remains on the Original Budget.			
01-7510-0-0000-0000-979Z	01	7510	\$400,010.00
Explanation: The remaining amount in this resource reflects unspent dollars at the conclusion of the grant. We are awaiting instructions from CDE. It remains on the Original Budget.			

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-6512-0-0000-0000-9740	6512	9740	\$1,500,000.00
Explanation: The remaining amount in this resource reflects an unspent district contribution. This was cleared for Unaudited Actuals but remains on the Original Budget.			
01-7510-0-0000-0000-9740	7510	9740	\$400,010.00
Explanation: The remaining amount in this resource reflects unspent dollars at the conclusion of the grant. We are awaiting instructions from CDE. It remains on the Original Budget.			

CHK-RESOURCExOBJECTB - (Informational) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-6512- -5001-0000-9791	6512	9791	\$1,500,000.00
01-7510- -0000-0000-9791	7510	9791	\$400,010.00

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.

Passed

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.

Passed

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

Passed

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.

Passed

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.

Passed

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund.

Passed

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).

Passed

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).

Passed

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

Passed

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.

Passed

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).

Passed

INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>
<u>EXPORT VALIDATION CHECKS</u>	
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

SACS Web System - SACS V14
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30-73643-0000000

First Interim
Projected Totals 2025-26
Technical Review Checks
Phase - All
Display - All Technical Checks

Tustin Unified

Orange County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAID-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.	<u>Passed</u>
CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete.	<u>Passed</u>

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form AI) must be provided.	<u>Passed</u>
CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) Explanation: Tustin USD will provide a separate Cashflow Worksheet.	<u>Exception</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CSI) has been provided.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
INTERIM-CERT-PROVIDE - (Fatal) - Interim Certification (Form CI) must be provided.	<u>Passed</u>
MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) Explanation: Tustin USD will provide a separate Multiyear Projection Worksheet.	<u>Exception</u>
MYPIO-PROVIDE - (Warning) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.)	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

Tustin Unified (73643) - First Interim 25-26	v.26.1b					CY
LOCAL CONTROL FUNDING FORMULA						2025-26
LCFF ENTITLEMENT CALCULATION						
Calculation Factors	COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage			
	2.30%	0.00%	54.23%	54.23%		
3PY Average	ADA	Base	Grade Span	Supplemental	Concentration Total	
Grades TK-3	5,640.73	\$ 10,256	\$ 1,067	\$ 1,228	\$ - \$ 70,797,287	
Grades 4-6	4,509.75	10,411		1,129	- 52,043,305	
Grades 7-8	3,113.09	10,719		1,163	- 36,988,474	
Grades 9-12	7,441.26	12,423	323	1,382	- 105,133,365	
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	
Total Base, Supplemental, and Concentration Grant	\$ 230,614,347	\$ 8,422,183	\$ 25,925,901	\$ -	\$ 264,962,431	
NSS Allowance		-			-	
TOTAL BASE	20,704.83	\$ 230,614,347	\$ 8,422,183	\$ 25,925,901	\$ - \$ 264,962,431	
ADD ONS:						
Targeted Instructional Improvement Block Grant	\$ 798,796					
Home-to-School Transportation (COLA added commencing 2023-24)	576,381					
Small School District Bus Replacement Program (COLA added commencing 2023-24)	-					
Transitional Kindergarten (Commencing 2022-23)	TK ADA	689.00	TK Add-on rate	\$ 5,545.00	3,820,505	
ECONOMIC RECOVERY TARGET PAYMENT	-					
LCFF Entitlement Before Adjustments	\$ 270,158,113					
Miscellaneous Adjustments	-					
ADJUSTED LCFF ENTITLEMENT	\$ 270,158,113					
Local Revenue (including RDA)	(202,771,701)					
Gross State Aid	\$ 67,386,412					
Education Protection Account Entitlement	(4,140,966)					
Net State Aid	\$ 63,245,446					
MINIMUM STATE AID CALCULATION						
2012-13 RL/Charter Gen BG adjusted for ADA	12-13 Rate	2025-26 ADA	N/A			
2012-13 NSS Allowance (deficit)	\$ 5,271.21	20,704.83	\$ 109,139,518			
Minimum State Aid Adjustments	\$ -		-			
Less Current Year Property Taxes/In-Lieu			(202,771,701)			
Less Education Protection Account Entitlement			(4,140,966)			
Subtotal State Aid for Historical RL/Charter General BG			\$ -			
Categorical Minimum State Aid			16,088,640			
Charter School Categorical Block Grant adjusted for ADA	-	-	-			
Minimum State Aid Guarantee Before Proration Factor			\$ 16,088,640			
Proration Factor			0.00%			
Minimum State Aid Guarantee			\$ 16,088,640			
CHARTER SCHOOL MINIMUM STATE AID OFFSET						
LCFF Entitlement	-					
Minimum State Aid plus Property Taxes including RDA	-					
Offset	-					
Minimum State Aid Prior to Offset	-					
Total Minimum State Aid with Offset	-					
State Aid Before Additional State Aid	\$ 63,245,446					
ADDITIONAL STATE AID	\$ -					
LCFF State Aid, Adjusted for Minimum State Aid Guarantee	\$ 63,245,446					
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier	\$ 270,158,113					
Change Over Prior Year	1.86%	4,939,834				
LCFF Entitlement Per ADA (excluding Categorical MSA)			13,048			
Per-ADA Change Over Prior Year	3.46%	436				
Basic Aid Status (school districts only)	Non-Basic Aid					
LCFF SOURCES INCLUDING EXCESS TAXES						
State Aid	-9.75%	Increase (6,830,871)	2025-26 \$ 63,245,446			
Education Protection Account			4,140,966			
Property Taxes Net of In-Lieu Transfers	6.20%	11,835,425	202,771,701			
Charter In-Lieu Taxes	0.00%	-	-			
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	1.89%	5,004,554	\$ 270,158,113			

Tustin Unified (73643) - First Interim 25-26										v.26.1b					CY1					v.26.1b					CY2																		
LOCAL CONTROL FUNDING FORMULA															2026-27					2027-28																							
LCFF ENTITLEMENT CALCULATION																																											
															COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage			COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage																	
Calculation Factors															3.02%		0.00%		52.53% 52.53%			3.42%		0.00%		50.16% 50.16%																	
3PY Average															ADA		Base		Grade Span		Supplemental		Concentration		Total		3PY Average		ADA		Base		Grade Span		Supplemental		Concentration		Total				
Grades TK-3															5,590.76	\$	10,566	\$	1,099	\$	1,226	\$	-	\$	72,067,820	5,499.68	\$	10,927	\$	1,136	\$	1,210	\$	-	\$	72,998,189							
Grades 4-6															4,505.98		10,725				1,127		-		53,403,779	4,432.43		11,092				1,113		-		54,096,684							
Grades 7-8															3,093.22		11,043				1,160		-		37,747,141	3,043.67		11,421				1,146		-		38,249,010							
Grades 9-12															7,311.26		12,798		333		1,380		-		106,090,386	7,197.47		13,236		344		1,362		-		107,547,025							
Subtract Necessary Small School ADA and Funding															-		-		-		-		-		-	-		-		-		-		-		-		-		-			
Total Base, Supplemental, and Concentration Grant																	\$ 235,126,538	\$	8,578,895	\$	25,603,693	\$	-	\$	269,309,126			\$ 239,286,926	\$	8,723,569	\$	24,880,413	\$	-	\$	272,890,908							
NSS Allowance																	-								-			-							-					-			
TOTAL BASE															20,501.22	\$	235,126,538	\$	8,578,895	\$	25,603,693	\$	-	\$	269,309,126	20,173.25	\$	239,286,926	\$	8,723,569	\$	24,880,413	\$	-	\$	272,890,908							
ADD ONS:																																											
Targeted Instructional Improvement Block Grant																									\$ 798,796																	\$ 798,796	
Home-to-School Transportation (COLA added commencing 2023-24)																									593,788																	614,096	
Small School District Bus Replacement Program (COLA added commencing 2023-24)																									-																	-	
Transitional Kindergarten (Commencing 2022-23)															TK ADA		689.00	TK Add-on rate	\$	5,712.00				3,935,568	TK ADA		689.00	TK Add-on rate	\$	5,907.00													4,069,923
ECONOMIC RECOVERY TARGET PAYMENT																									-																-		
LCFF Entitlement Before Adjustments																									\$ 274,637,278																\$ 278,373,723		
Miscellaneous Adjustments																									-																	-	
ADJUSTED LCFF ENTITLEMENT																									\$ 274,637,278																\$ 278,373,723		
Local Revenue (including RDA)																									(202,771,461)																(202,771,064)		
Gross State Aid																									\$ 71,865,817																\$ 75,602,659		
Education Protection Account Entitlement																									(4,100,244)																(4,034,649)		
Net State Aid																									\$ 67,765,573																\$ 71,568,010		
MINIMUM STATE AID CALCULATION																																											
																	12-13 Rate		2026-27 ADA				N/A			12-13 Rate		2027-28 ADA				N/A											
2012-13 RL/Charter Gen BG adjusted for ADA																	\$ 5,271.21		20,501.22				\$ 108,066,232			\$ 5,271.21		20,173.25				\$ 106,337,414											
2012-13 NSS Allowance (deficit)																	\$ -					-			\$ -					-													
Minimum State Aid Adjustments																						-							-														
Less Current Year Property Taxes/In-Lieu																						(202,771,461)						(202,771,064)															
Less Education Protection Account Entitlement																						(4,100,244)						(4,034,649)															
Subtotal State Aid for Historical RL/Charter General BG																						\$ -						\$ -															
Categorical Minimum State Aid																						16,088,640						16,088,640															
Charter School Categorical Block Grant adjusted for ADA																	-		-			-			-			-															
Minimum State Aid Guarantee Before Proration Factor																						\$ 16,088,640						\$ 16,088,640															
Proration Factor																						0.00%					0.00%																
Minimum State Aid Guarantee																						\$ 16,088,640						\$ 16,088,640															
CHARTER SCHOOL MINIMUM STATE AID OFFSET																																											
LCFF Entitlement																						-			-																		
Minimum State Aid plus Property Taxes including RDA																						-			-																		
Offset																						-			-																		
Minimum State Aid Prior to Offset																						-			-																		
Total Minimum State Aid with Offset																						-			-																		
State Aid Before Additional State Aid																						\$ 67,765,573						\$ 71,568,010															
ADDITIONAL STATE AID																						\$ -					\$ -																
LCFF State Aid, Adjusted for Minimum State Aid Guarantee																						\$ 67,765,573						\$ 71,568,010															
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier																						\$ 274,637,278						\$ 278,373,723															
Change Over Prior Year																	1.66%		4,479,165						1.36%		3,736,445																
LCFF Entitlement Per ADA (excluding Categorical MSA)																						13,396					13,799																
Per-ADA Change Over Prior Year																	2.67%		348						3.01%		403																
Basic Aid Status (school districts only)																						Non-Basic Aid					Non-Basic Aid																
LCFF SOURCES INCLUDING EXCESS TAXES																																											
																			Increase			2026-27					Increase			2027-28													
State Aid																	7.15%		4,520,127			\$ 67,765,573			5.61%		3,802,437			\$ 71,568,010													
Education Protection Account																						4,100,244						4,034,649															
Property Taxes Net of In-Lieu Transfers																	0.00%		(240)			202,771,461			0.00%		(397)			202,771,064													
Charter In-Lieu Taxes																	0.00%		-			-			0.00%		-			-													
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)																	1.67%		4,519,887			\$ 274,637,278			1.38%		3,802,040			\$ 278,373,723													



**Tustin Unified
School District**

A Legacy of Excellence in Education



2025-26 First Interim Report

December 8, 2025

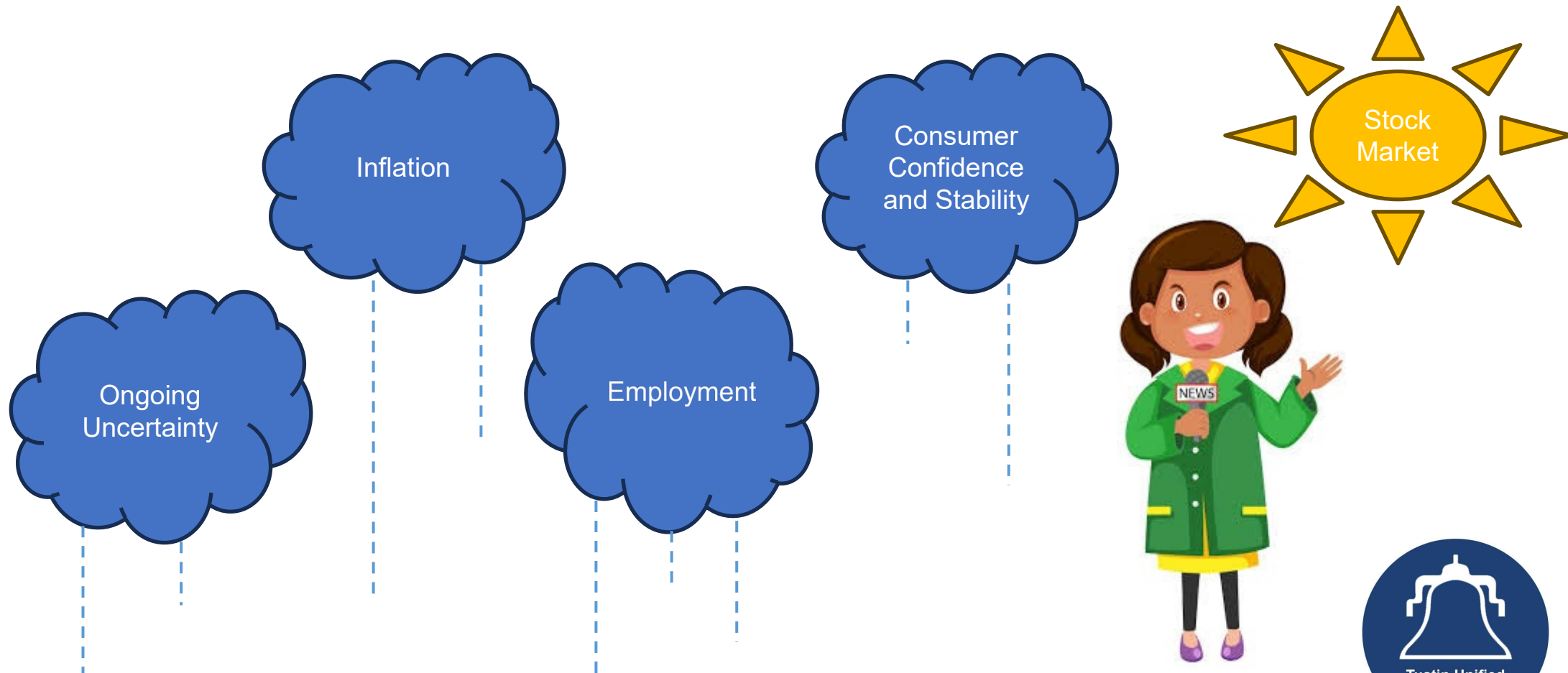


Agenda

- 1. Economic and State Budget Outlook**
- 2. First Interim Projections**
- 3. Ongoing and Emerging Risks/Challenges**
- 4. Next Steps**



Economic Forecast



State Budget Challenges



State revenues

- Revenue surpluses in 24-25 and 25-26
- State revenue growth expected to slow heading into 26-27



State expenditures

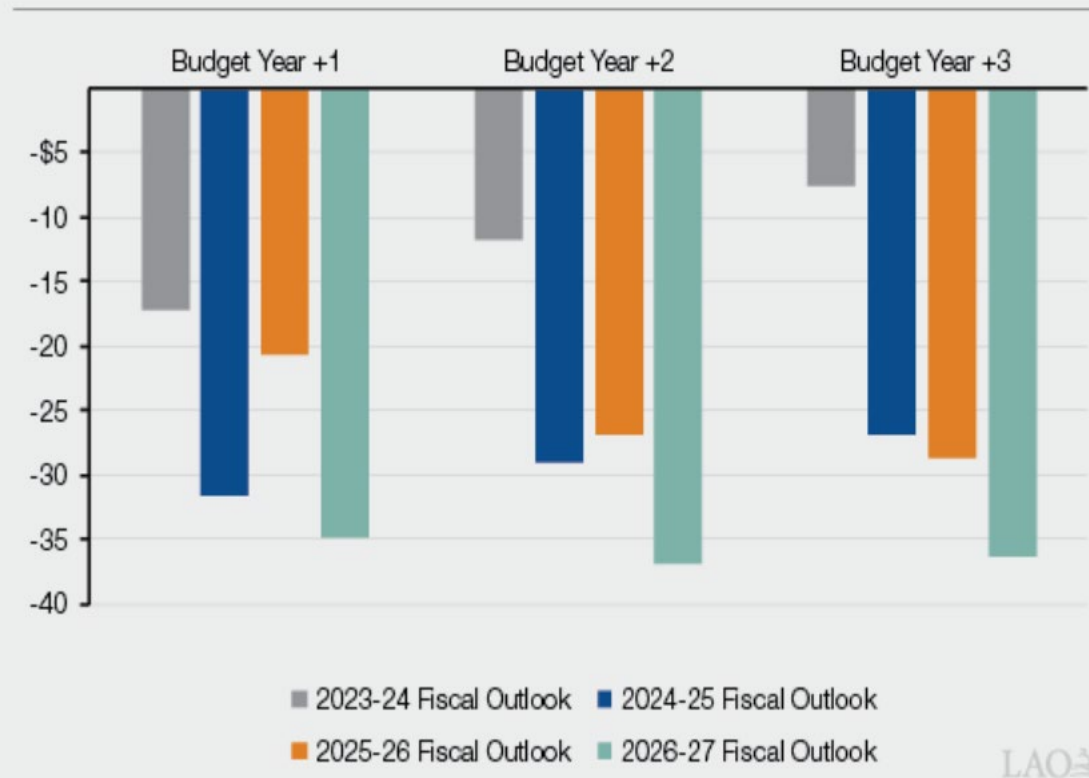
- State obligations outpace revenue surpluses and future revenue projections
- Planned savings and efficiencies did not materialize as projected

State Budget Challenges

- **State budget deficits are moving in the wrong direction**
 - Outyear deficits are projected at \$18 billion in 2026-27 and expected to grow to \$35 billion beginning in 2027-28 due to borrowing and other one-time solutions
- **Growing concern that “Settle Up” maneuver will be used to address deficits on the back of education**

Budget Problems Now Moving in the Wrong Direction

(Dollars in Billions)



H.R. 1 – Impacted Programs

	Unduplicated Pupils	Medicaid/ Medi-Cal	SNAP/ CalFresh
LCFF	x		
Expanded Learning Opportunities Program	x		
Career Technical Education Incentive Grant	x		
Community Schools Partnership Program	x		
School Facility Program	x		
Charter School Facilities Program	x	x	
PreK, TK, Full-Day K Facilities Grant Program	x	x	
A-G Completion Improvement Grant Program	x		
Dual Enrollment Opportunities	x		
School Nutrition/Meals		x	x
Golden State Pathways Program	x		
SB ¹ 740 Charter School Facility Grant Program	x	x	x
Individuals with Disabilities Education Act		x	x
Title I	x	x	
Title IV (Part A)	x	x	
Early Childhood Education Programs		x	x
School Based Medi-Cal Administrative Activities		x	

- Changes to Medicaid and Supplemental Nutrition Assistance Program (SNAP) program eligibility may impact other education programs that use participation in them to determine eligibility or funding
- Unduplicated pupil counts, enrollment, or percentage are used in many state programs
- Medicaid and SNAP are also used to directly certify eligibility for other benefits and programs
- In California, over 2.6 million unduplicated pupils (or 55.5%) are counted using direct certification through Medi-Cal and SNAP

¹Senate Bill

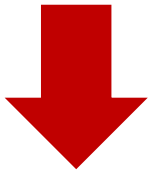
Non-exhaustive compiled list of education programs



Proposition 98 Outlook



For 2025-26, the budget relies on borrowing and other one-time solutions (e.g. deferrals and reserves)



Low to more normal COLAs moving forward

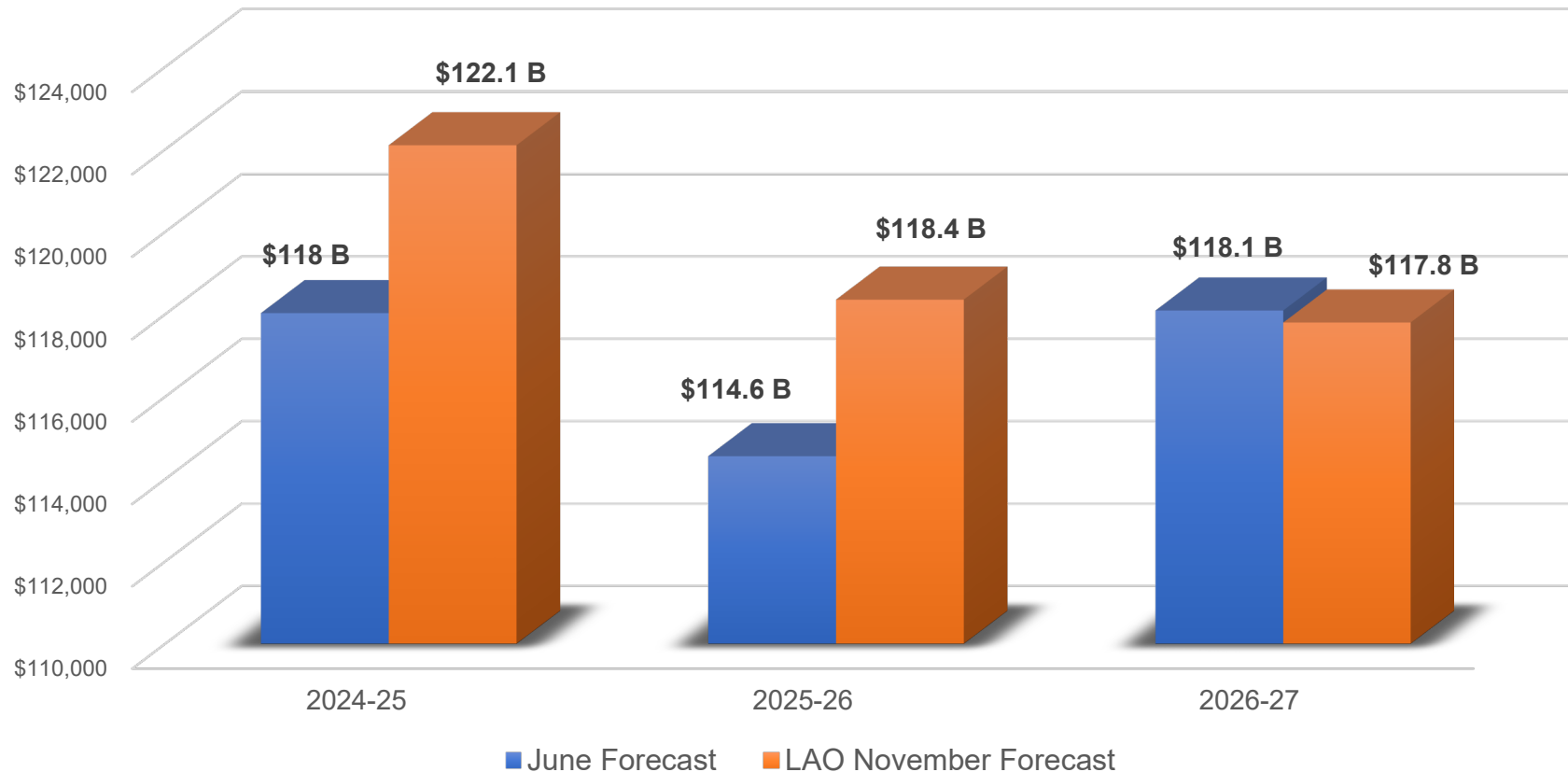
- Downward revision to 2026-27 COLA projection: 2.51%
- Fixed costs grow 4.5% to 5.0% annually; COLAs below this level result in local budget difficulties.



Deferrals are here to stay for the foreseeable future.

Proposition 98 Minimum Guarantee

Proposition 98 Funding Update



Multi -Year Projections

Summary – Unrestricted General Fund

	2025-26 June Budget Adoption	2025-26 Changes	2025-26 First Interim Budget	2026-27 Budget Projection	2027-28 Budget Projection
BEGINNING FUND BALANCE:	\$ 143,367,523	\$ 9,220,336	\$ 152,587,859	\$ 139,038,266	\$ 123,667,491
REVENUES:	\$ 285,429,891	\$ 4,131,215	\$ 289,561,106	\$ 291,223,771	\$ 295,340,190
EXPENDITURES AND OTHER OUTGO*:	\$ 248,957,008	\$ 2,052,750	\$ 251,009,758	\$ 251,781,782	\$ 258,791,414
OTHER FINANCING:	\$ 3,500,000	\$ 0	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000
CONTRIBUTIONS:	\$ (49,956,448)	\$ 1,355,507	\$ (48,600,941)	\$ (51,312,764)	\$ (54,198,117)
CHANGE IN FUND BALANCE:	\$ (16,983,565)	\$ 3,433,972	\$ (13,549,593)	\$ (15,370,775)	\$ (21,149,341)
PROJECTED ENDING FUND BALANCE:	\$ 126,383,958	\$ 12,654,308	\$ 139,038,266	\$ 123,667,491	\$ 102,518,150

Multi -Year Projections

Summary – Combined General Fund

	2025-26 June Budget Adoption	2025-26 Changes	2025-26 First Interim Budget	2026-27 Budget Projection	2027-28 Budget Projection
BEGINNING FUND BALANCE:	\$ 215,129,347	\$ 14,109,919	\$ 229,239,266	\$ 210,513,660	\$ 181,150,673
REVENUES:	\$ 358,270,906	\$ 16,965,468	\$ 375,236,374	\$ 356,029,905	\$ 360,132,116
EXPENDITURES AND OTHER OUTGO*:	\$ 381,003,969	\$ 9,458,011	\$ 390,461,980	\$ 381,892,892	\$ 387,790,657
OTHER FINANCING:	\$ 3,500,000	\$ 0	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000
CHANGE IN FUND BALANCE:	\$ (26,233,063)	\$ 7,507,457	\$ (18,725,606)	\$ (29,362,987)	\$ (31,158,541)
PROJECTED ENDING FUND BALANCE:	\$ 188,896,284	\$ 21,617,376	\$ 210,513,660	\$ 181,150,673	\$ 149,992,132

Components of Fund Balance

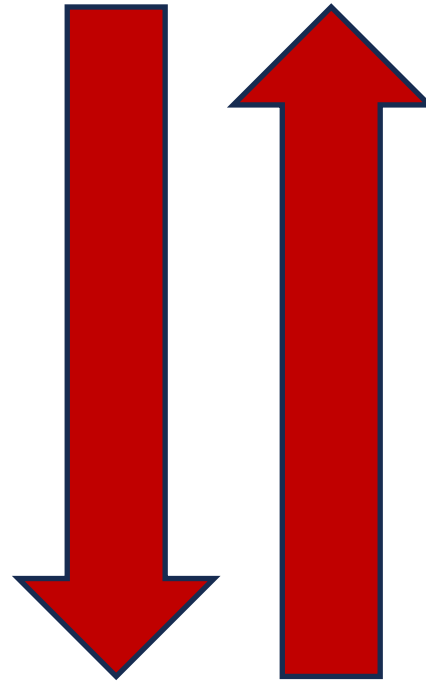
Summary – Combined General Fund

Components of Ending Fund Balance	2025-26 June Budget Adoption	2025-26 Changes	2025-26 First Interim Budget	2026-27 Budget Projection	2027-28 Budget Projection
Non-Spendable	\$ 1,062,786	\$ (432,118)	\$ 630,668	\$ 630,668	\$ 630,668
Reserve for Economic Uncertainty (3%)	\$ 11,535,120	\$ 283,740	\$ 11,818,860	\$ 11,561,787	\$ 11,738,720
Restricted	\$ 62,512,326	\$ 8,963,068	\$ 71,475,394	\$ 57,483,182	\$ 47,473,982
Committed	\$ 113,786,052	\$ 12,802,686	\$ 126,588,738	\$ 111,475,036	\$ 90,148,762
Undesignated	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 188,896,284	\$ 21,617,376	\$ 210,513,660	\$ 181,150,673	\$ 149,992,132

Ongoing Risks and Challenges

Revenue Impacts

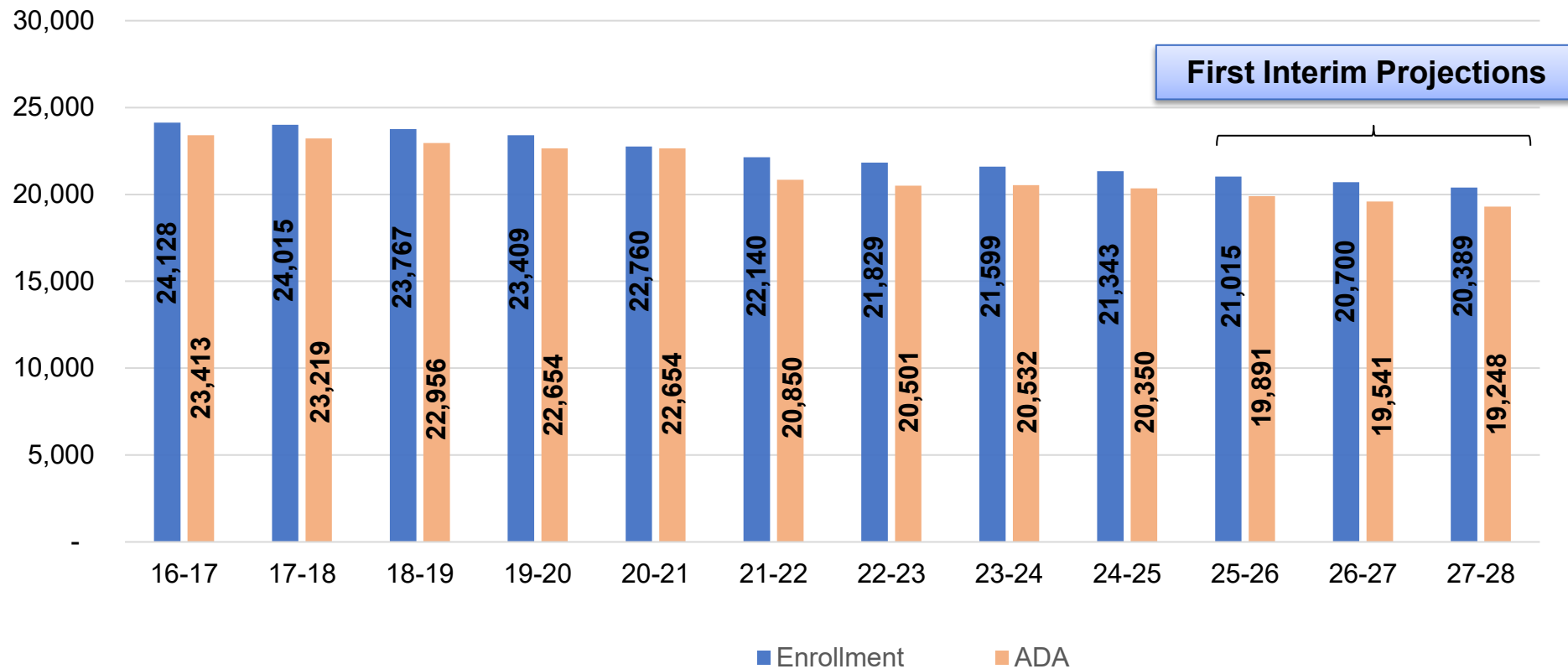
- State Economy and Budget Volatility
- Enrollment and Attendance Changes
- Expiring One-Time Funds (25-26)



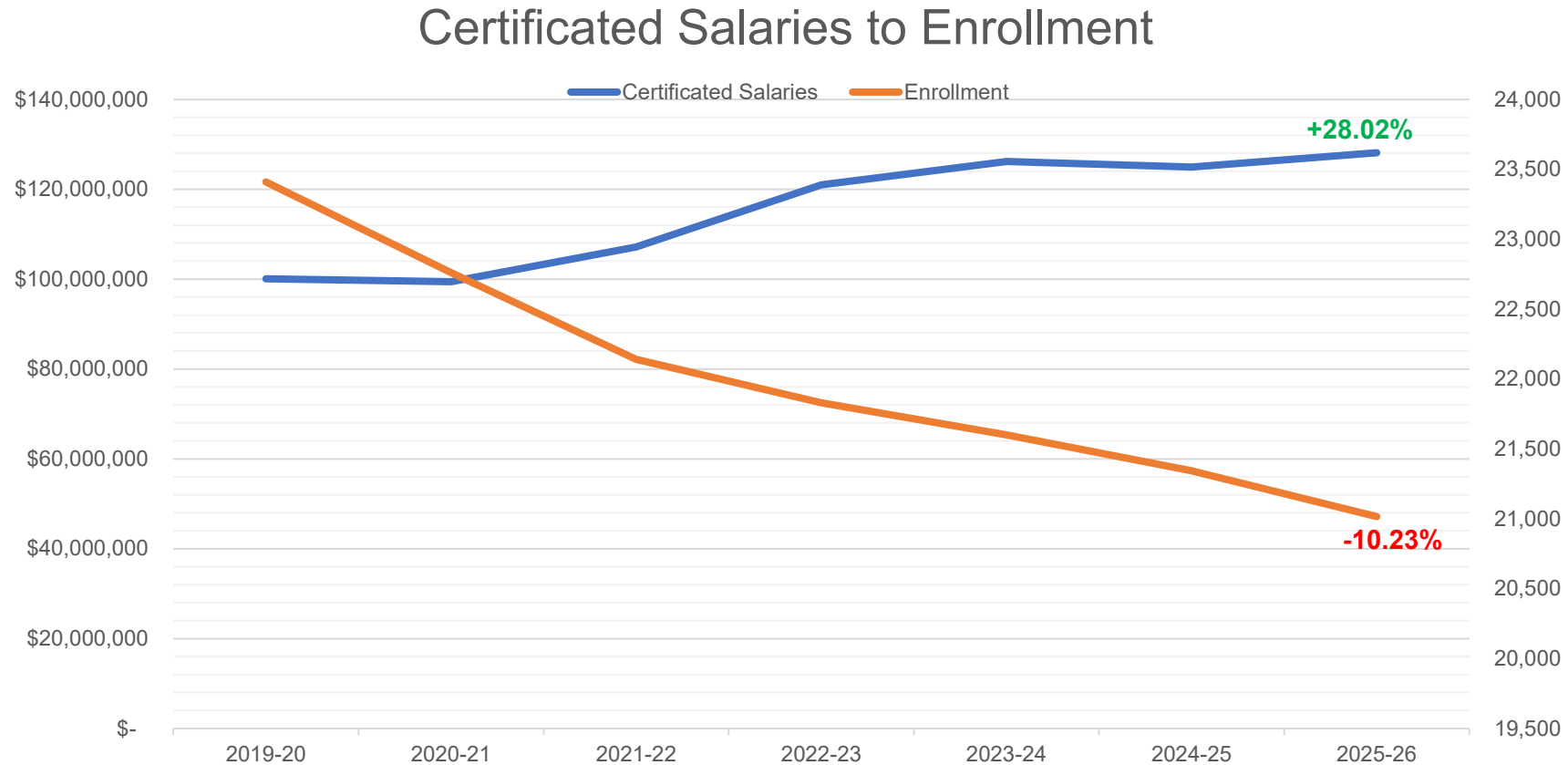
Cost Pressures

- Unfunded mandates
- Cost Increases (SPED, H&W, Pension, AB 218 and Operations)
- New Ongoing Commitments

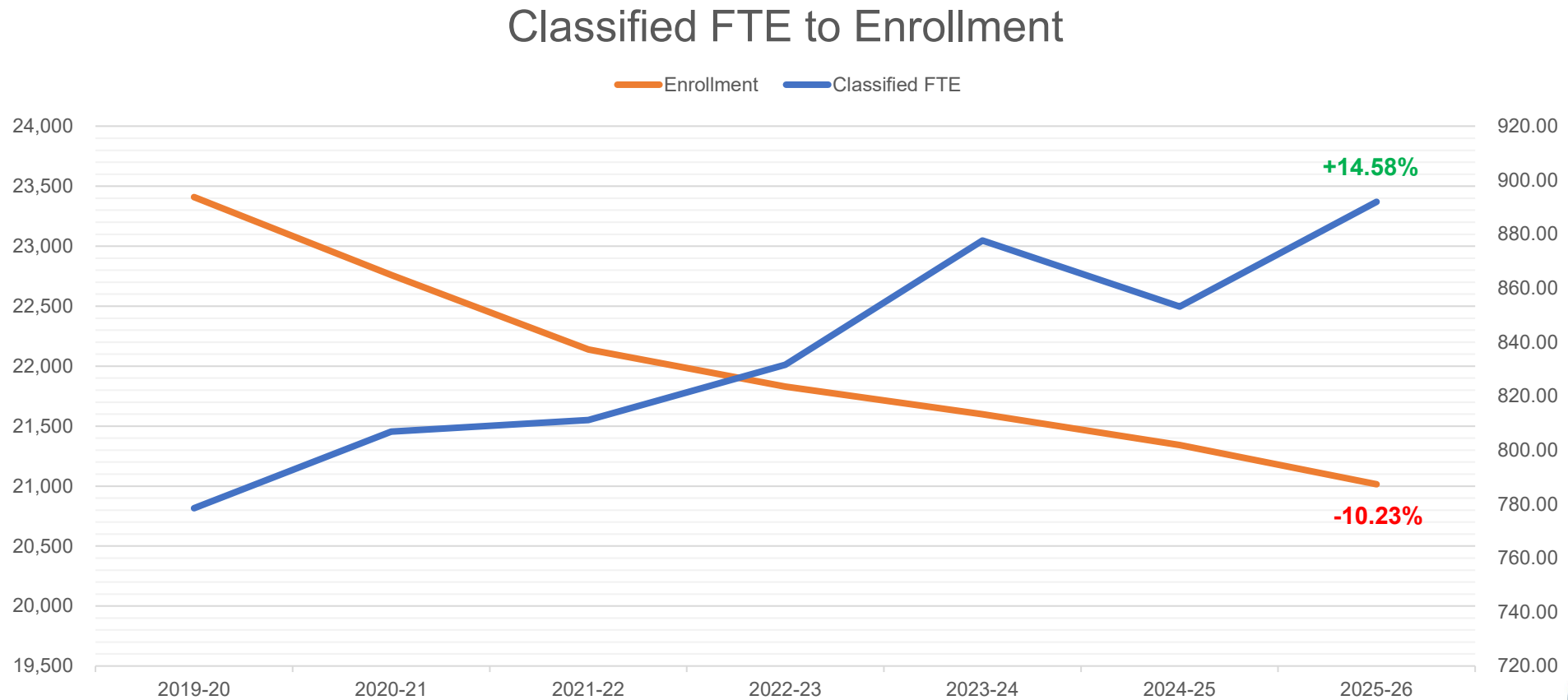
Enrollment Trends



Employment to Enrollment Comparison - Certificated



Employment to Enrollment Comparison - Classified



Budget Planning and Sustainability

Phase I

RESTRUCTURE current budgeted expenditures to maximize available resources and relieve pressure on Base resources

Phase II

RE-EVALUATE budget priorities, programs and needs in order to increase resource efficiency and improve academic return on investment

Phase III

RESTRICT expenditures and identify budget **REDUCTIONS** to maintain ongoing budget stability while sustaining high quality academic programs and supports for all students



Strategic



Balanced



Maximized

A Legacy of Excellence in Education

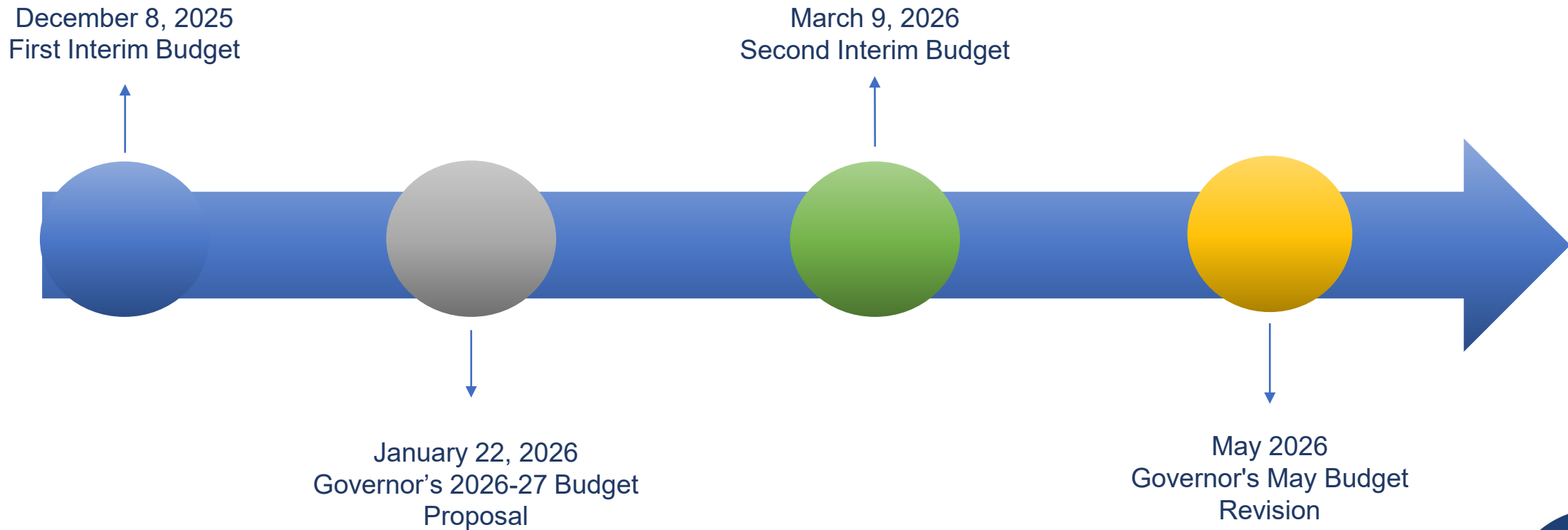


Future Budget Planning

As we look towards the next budget reporting period, the budget continues to come into focus with updated information and assumptions, including:

- Updated Average Daily Attendance (ADA)
- Future adjustments for one-time funds
- Proposals from Governor's January Budget
- New budget commitments

Timeline



2025-26 First Interim Budget Certification

In certifying the 2025-26 First Interim Report as positive, the Board understands its fiduciary responsibility to maintain the fiscal solvency for the current and subsequent two fiscal years. The District will implement the necessary budget adjustments to maintain a positive certification.

SSC School District and Charter School Financial Projection Dartboard 2025-26 Enacted State Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2025-26 Enacted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2024-25 ¹	2025-26 ²	2026-27	2027-28	2028-29
Department of Finance Statutory COLA	1.07%	2.30%	3.02%	3.42%	3.31%

LCFF GRADE SPAN FACTORS FOR 2025-26				
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2024-25 Base Grants	\$10,025	\$10,177	\$10,478	\$12,144
Statutory COLA of 2.30%	\$231	\$234	\$241	\$279
2025-26 Base Grants	\$10,256	\$10,411	\$10,719	\$12,423
Grade Span Adjustment Factors	10.4%	—	—	2.6%
Grade Span Adjustment Amounts	\$1,067	—	—	\$323
2025-26 Adjusted Base Grants ³	\$11,323	\$10,411	\$10,719	\$12,746
Transitional Kindergarten (TK) Add-On ⁴	\$5,545	—	—	—

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2024-25	2025-26	2026-27	2027-28	2028-29
California CPI		2.86%	3.09%	2.82%	2.72%	2.79%
California Lottery	Unrestricted per ADA	\$195.37	\$190.00	\$190.00	\$190.00	\$190.00
	Restricted per ADA	\$88.22	\$82.00	\$82.00	\$82.00	\$82.00
Mandate Block Grant (District)	Grades K-8 per ADA	\$38.21	\$39.09	\$40.27	\$41.65	\$43.03
	Grades 9-12 per ADA	\$73.62	\$76.48	\$78.79	\$81.48	\$84.18
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$20.06	\$20.52	\$21.14	\$21.86	\$22.58
	Grades 9-12 per ADA	\$55.76	\$58.21	\$59.97	\$62.02	\$64.07
Interest Rate for Ten-Year Treasuries		4.23%	4.50%	4.36%	4.40%	4.50%
CalSTRS Employer Rate ⁵		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵		27.05%	26.81%	26.90%	27.80%	27.40%
Unemployment Insurance Rate ⁶		0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage ⁷		\$16.50	\$16.90	\$17.40	\$17.80	\$18.30

STATE MINIMUM RESERVE REQUIREMENTS FOR 2025-26	
Reserve Requirement	District ADA Range
The greater of 5% or \$88,000	0 to 300
The greater of 4% or \$88,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and higher

¹Applies to Adults in Correctional Facilities Program in the 2025-26 fiscal year.

²Applies to Equity Multiplier, Special Education, Child Nutrition, Youth in Foster Care, Mandate Block Grant, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education Program. The California State Preschool Program is excluded in 2025-26.

³Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

⁴Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.

⁵California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards.

⁶Unemployment rate in 2025-26 is final, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

⁷Minimum wage rates are effective January 1 of the respective year.