

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: 
District Superintendent or Designee

Date: 12.11.2025

Printed Name: Dr. Shawn T. Loescher

Title: Assist superintendent, Business Services

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 11, 2025

Signed: 
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

- 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: Ana Machado

Telephone: 760-726-2170

Title: Exec. Director, Fiscal Services

E-mail: anamachado@vistausd.org

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	
		• Management/supervisor/confidential? (Section S8C, 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)		X
		• Classified? (Section S8B, Line 3)		X
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	

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	241,306,912.00	244,031,340.00	43,234,744.97	244,031,340.00	0.00	0.0%
2) Federal Revenue		8100-8299	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,024,469.00	6,896,473.00	584,706.69	6,896,473.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,361,000.00	5,054,408.00	1,401,114.90	5,054,408.00	0.00	0.0%
5) TOTAL, REVENUES			252,772,381.00	256,062,221.00	45,220,566.56	256,062,221.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	94,102,854.00	94,116,382.00	30,801,813.51	94,116,382.00	0.00	0.0%
2) Classified Salaries		2000-2999	31,792,844.00	31,879,475.00	9,115,534.30	31,879,475.00	0.00	0.0%
3) Employee Benefits		3000-3999	52,618,157.40	53,631,951.00	17,735,114.50	53,631,951.00	0.00	0.0%
4) Books and Supplies		4000-4999	12,014,701.00	7,240,371.00	2,919,856.17	7,240,371.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	12,953,809.00	17,559,570.00	7,148,354.50	17,559,570.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,264,375.00	1,137,962.00	170,420.09	1,137,962.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	184,511.00	51,664.00	184,511.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,976,343.00)	(5,609,019.00)	0.00	(5,609,019.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			202,770,397.40	200,141,203.00	67,942,757.07	200,141,203.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			50,001,983.60	55,921,018.00	(22,722,190.51)	55,921,018.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	28,500.00	0.00	28,500.00	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	(61,209,218.00)	(63,303,793.00)	0.00	(63,303,793.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(61,209,218.00)	(63,275,293.00)	0.00	(63,275,293.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(11,207,234.40)	(7,354,275.00)	(22,722,190.51)	(7,354,275.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	53,204,144.32	53,204,144.32		53,204,144.32	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53,204,144.32	53,204,144.32		53,204,144.32		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,204,144.32	53,204,144.32		53,204,144.32		
2) Ending Balance, June 30 (E + F1e)			41,996,909.92	45,849,869.32		45,849,869.32		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	250,000.00	250,000.00		250,000.00		
Stores		9712	96,000.00	96,000.00		96,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

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b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	3,081,150.00	3,081,150.00		3,081,150.00		
Future Curriculum Adoption	0000	9760	1,633,169.00					
Other Commitments for Future Student Needs	0000	9760	1,447,981.00					
Future Curriculum Adoption	0000	9760		1,633,169.00		1,633,169.00		
Other Commitments for Future Student Needs	0000	9760		1,447,981.00				
Future Curriculum Adoption	0000	9760				1,633,169.00		
Other Commitments for Future Student Needs	0000	9760				1,447,981.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	17,610,535.00	18,699,303.00		18,699,303.00		
Unassigned/Unappropriated Amount		9790	20,959,224.92	23,723,416.32		23,723,416.32		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	115,356,435.00	118,082,887.00	34,030,988.00	118,082,887.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	31,328,693.00	32,058,854.00	9,608,932.00	32,058,854.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	422,164.00	422,164.00	0.00	422,164.00	0.00	0.0%
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	95,143,960.00	94,319,268.00	64,349.69	94,319,268.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,993,980.00	2,993,980.00	3,073,322.67	2,993,980.00	0.00	0.0%
Prior Years' Taxes		8043	1,175.00	1,175.00	12,400.76	1,175.00	0.00	0.0%
Supplemental Taxes		8044	5,708,511.00	5,708,511.00	927,574.23	5,708,511.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	308,356.00	308,356.00	0.00	308,356.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	8,691,459.00	8,691,459.00	0.00	8,691,459.00	0.00	0.0%
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			259,954,733.00	262,586,654.00	47,717,567.35	262,586,654.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	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)
Transfers to Charter Schools in Lieu of Property Taxes		8096	(18,647,821.00)	(18,555,314.00)	(4,482,822.38)	(18,555,314.00)	0.00	0.0%
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			241,306,912.00	244,031,340.00	43,234,744.97	244,031,340.00	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	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	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			80,000.00	80,000.00	0.00	80,000.00	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	895,808.00	895,808.00	0.00	895,808.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,506,419.00	3,364,084.00	(142,335.31)	3,364,084.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		

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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	2,622,242.00	2,636,581.00	727,042.00	2,636,581.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,024,469.00	6,896,473.00	584,706.69	6,896,473.00	0.00	0.0%
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	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	35,000.00	100,791.00	56,590.33	100,791.00	0.00	0.0%
Interest		8660	2,450,000.00	2,503,677.00	224,254.00	2,503,677.00	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%
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	636,000.00	636,000.00	0.00	636,000.00	0.00	0.0%
Other Local Revenue								

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)
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	1,240,000.00	1,813,940.00	1,120,270.57	1,813,940.00	0.00	0.0%
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			4,361,000.00	5,054,408.00	1,401,114.90	5,054,408.00	0.00	0.0%
TOTAL, REVENUES			252,772,381.00	256,062,221.00	45,220,566.56	256,062,221.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	75,636,077.00	75,739,727.00	24,679,349.42	75,739,727.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	5,880,465.00	5,912,399.00	1,930,165.78	5,912,399.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	10,440,580.00	10,381,733.00	3,497,506.70	10,381,733.00	0.00	0.0%
Other Certificated Salaries		1900	2,145,732.00	2,082,523.00	694,791.61	2,082,523.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			94,102,854.00	94,116,382.00	30,801,813.51	94,116,382.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,089,363.00	2,329,818.00	564,595.90	2,329,818.00	0.00	0.0%
Classified Support Salaries		2200	13,139,175.00	12,752,655.00	3,760,053.36	12,752,655.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,824,994.00	1,706,780.00	569,933.80	1,706,780.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	10,939,029.00	11,199,954.00	3,293,131.44	11,199,954.00	0.00	0.0%
Other Classified Salaries		2900	3,800,283.00	3,890,268.00	927,819.80	3,890,268.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			31,792,844.00	31,879,475.00	9,115,534.30	31,879,475.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	16,754,847.00	16,390,113.00	5,127,156.93	16,390,113.00	0.00	0.0%
PERS		3201-3202	7,477,200.00	7,611,155.00	2,220,928.17	7,611,155.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,727,634.00	4,330,883.00	1,136,618.30	4,330,883.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	14,992,928.40	15,496,207.00	4,218,240.31	15,496,207.00	0.00	0.0%
Unemployment Insurance		3501-3502	64,940.00	62,749.00	20,276.78	62,749.00	0.00	0.0%
Workers' Compensation		3601-3602	4,386,933.00	4,374,699.00	1,423,055.13	4,374,699.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,779,431.00	1,779,431.00	621,885.74	1,779,431.00	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	3,434,244.00	3,586,714.00	2,966,953.14	3,586,714.00	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)
TOTAL, EMPLOYEE BENEFITS			52,618,157.40	53,631,951.00	17,735,114.50	53,631,951.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	905,000.00	897,964.00	330,974.22	897,964.00	0.00	0.0%
Books and Other Reference Materials		4200	104,958.00	114,212.00	10,659.05	114,212.00	0.00	0.0%
Materials and Supplies		4300	10,968,443.00	5,214,952.00	1,801,938.60	5,214,952.00	0.00	0.0%
Noncapitalized Equipment		4400	36,300.00	1,013,243.00	776,284.30	1,013,243.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			12,014,701.00	7,240,371.00	2,919,856.17	7,240,371.00	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	141,240.00	196,550.00	64,786.40	196,550.00	0.00	0.0%
Dues and Memberships		5300	94,430.00	140,393.00	141,228.83	140,393.00	0.00	0.0%
Insurance		5400-5450	0.00	2,400,000.00	2,350,697.92	2,400,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,074,150.00	6,074,150.00	1,543,837.52	6,074,150.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	754,825.00	946,554.00	228,248.55	946,554.00	0.00	0.0%
Transfers of Direct Costs		5710	(109,333.00)	(260,676.00)	(88,304.03)	(260,676.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	(7,180.00)	(7,223.11)	(7,180.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,424,258.00	7,370,618.00	2,642,249.81	7,370,618.00	0.00	0.0%
Communications		5900	574,239.00	699,161.00	272,832.61	699,161.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,953,809.00	17,559,570.00	7,148,354.50	17,559,570.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	11,209.00	54,933.70	11,209.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	724,256.00	4,600.00	0.00	4,600.00	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	1,527,715.00	1,109,749.00	115,486.39	1,109,749.00	0.00	0.0%
Equipment Replacement		6500	12,404.00	12,404.00	0.00	12,404.00	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			2,264,375.00	1,137,962.00	170,420.09	1,137,962.00	0.00	0.0%
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	0.00	184,511.00	51,664.00	184,511.00	0.00	0.0%
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%

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%
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)			0.00	184,511.00	51,664.00	184,511.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(2,282,164.00)	(4,795,177.00)	0.00	(4,795,177.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(694,179.00)	(813,842.00)	0.00	(813,842.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,976,343.00)	(5,609,019.00)	0.00	(5,609,019.00)	0.00	0.0%
TOTAL, EXPENDITURES			202,770,397.40	200,141,203.00	67,942,757.07	200,141,203.00	0.00	0.0%
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	28,500.00	0.00	28,500.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	28,500.00	0.00	28,500.00	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	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%

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)
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	(61,209,218.00)	(63,303,793.00)	0.00	(63,303,793.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(61,209,218.00)	(63,303,793.00)	0.00	(63,303,793.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(61,209,218.00)	(63,275,293.00)	0.00	(63,275,293.00)	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)
A. REVENUES								
1) LCFF Sources		8010-8099	1,799,701.00	1,799,701.00	0.00	1,799,701.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,302,523.00	15,166,422.00	1,253,754.21	15,166,422.00	0.00	0.0%
3) Other State Revenue		8300-8599	31,966,434.00	50,574,313.00	14,200,394.64	50,574,313.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,628,994.00	18,686,988.00	6,068,778.16	18,686,988.00	0.00	0.0%
5) TOTAL, REVENUES			64,697,652.00	86,227,424.00	21,522,927.01	86,227,424.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	44,840,523.00	45,295,991.00	13,145,559.10	45,295,991.00	0.00	0.0%
2) Classified Salaries		2000-2999	21,270,372.00	24,956,311.00	6,573,174.50	24,956,311.00	0.00	0.0%
3) Employee Benefits		3000-3999	40,959,619.00	43,146,662.00	7,141,396.36	43,146,662.00	0.00	0.0%
4) Books and Supplies		4000-4999	16,193,359.00	19,964,216.00	3,398,172.77	19,964,216.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	21,775,420.00	33,048,460.00	8,102,197.33	33,048,460.00	0.00	0.0%
6) Capital Outlay		6000-6999	73,000.00	586,350.00	825,409.78	586,350.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,051,688.00	2,051,688.00	0.00	2,051,688.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,282,164.00	4,795,177.00	0.00	4,795,177.00	0.00	0.0%
9) TOTAL, EXPENDITURES			149,446,145.00	173,844,855.00	39,185,909.84	173,844,855.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(84,748,493.00)	(87,617,431.00)	(17,662,982.83)	(87,617,431.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	202,346.00	202,345.51	202,346.00	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	61,209,218.00	63,303,793.00	0.00	63,303,793.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			61,209,218.00	63,506,139.00	202,345.51	63,506,139.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(23,539,275.00)	(24,111,292.00)	(17,460,637.32)	(24,111,292.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	63,118,713.73	63,118,713.73		63,118,713.73	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			63,118,713.73	63,118,713.73		63,118,713.73		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			63,118,713.73	63,118,713.73		63,118,713.73		
2) Ending Balance, June 30 (E + F1e)			39,579,438.73	39,007,421.73		39,007,421.73		
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	39,579,447.23	39,007,430.57		39,007,430.57		
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	(8.50)	(8.84)		(8.84)		
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	1,799,701.00	1,799,701.00	0.00	1,799,701.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,799,701.00	1,799,701.00	0.00	1,799,701.00	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	5,212,244.00	5,226,744.00	0.00	5,226,744.00	0.00	0.0%
Special Education Discretionary Grants		8182	398,067.00	398,582.00	0.00	398,582.00	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)
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	749,000.00	703,804.00	0.00	703,804.00	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	5,817,549.00	6,276,972.00	830,344.35	6,276,972.00	0.00	0.0%
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	615,562.00	607,905.00	146,832.45	607,905.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	59,928.00	124,822.00	13,107.42	124,822.00	0.00	0.0%
Title III, English Learner Program	4203	8290	406,254.00	597,921.00	89,353.41	597,921.00	0.00	0.0%
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	868,403.00	1,054,156.00	174,116.58	1,054,156.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	175,516.00	175,516.00	0.00	175,516.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			14,302,523.00	15,166,422.00	1,253,754.21	15,166,422.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	(725,000.00)	(725,000.00)	0.00	(725,000.00)	0.00	0.0%
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	1,505,373.00	1,321,310.00	(184,063.06)	1,321,310.00	0.00	0.0%
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	9,723,741.00	16,895,620.00	4,730,774.00	16,895,620.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	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	250,000.00	1,830,149.00	1,001,545.12	1,830,149.00	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)
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	2,424,178.00	3,308,984.00	926,516.00	3,308,984.00	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	18,788,142.00	27,943,250.00	7,725,622.58	27,943,250.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			31,966,434.00	50,574,313.00	14,200,394.64	50,574,313.00	0.00	0.0%
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	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	2,194,848.00	1,960,737.00	193,689.23	1,960,737.00	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	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	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	395,000.00	2,652,512.00	1,720,821.11	2,652,512.00	0.00	0.0%
Tuition		8710	0.00	34,593.00	173.82	34,593.00	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								

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 Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	14,039,146.00	14,039,146.00	4,154,094.00	14,039,146.00	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			16,628,994.00	18,686,988.00	6,068,778.16	18,686,988.00	0.00	0.0%
TOTAL, REVENUES			64,697,652.00	86,227,424.00	21,522,927.01	86,227,424.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	35,346,840.00	35,527,932.00	10,088,822.21	35,527,932.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	6,085,571.00	5,916,986.00	1,883,414.42	5,916,986.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,338,751.00	2,184,225.00	647,951.12	2,184,225.00	0.00	0.0%
Other Certificated Salaries		1900	1,069,361.00	1,666,848.00	525,371.35	1,666,848.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			44,840,523.00	45,295,991.00	13,145,559.10	45,295,991.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	13,866,664.00	15,161,260.00	3,628,750.81	15,161,260.00	0.00	0.0%
Classified Support Salaries		2200	4,345,815.00	4,187,095.00	1,305,082.44	4,187,095.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	838,436.00	837,322.00	281,000.28	837,322.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,184,581.00	1,171,078.00	348,537.16	1,171,078.00	0.00	0.0%
Other Classified Salaries		2900	1,034,876.00	3,599,556.00	1,009,803.81	3,599,556.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			21,270,372.00	24,956,311.00	6,573,174.50	24,956,311.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	23,890,930.00	23,487,330.00	2,442,998.32	23,487,330.00	0.00	0.0%
PERS		3201-3202	5,742,414.00	6,404,738.00	1,567,247.27	6,404,738.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,200,411.00	2,890,184.00	625,575.47	2,890,184.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	6,954,213.00	7,885,189.00	1,827,646.61	7,885,189.00	0.00	0.0%
Unemployment Insurance		3501-3502	30,739.00	36,090.00	9,514.87	36,090.00	0.00	0.0%
Workers' Compensation		3601-3602	2,140,912.00	2,443,131.00	668,413.82	2,443,131.00	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			40,959,619.00	43,146,662.00	7,141,396.36	43,146,662.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,400,000.00	1,730,627.00	1,402,686.99	1,730,627.00	0.00	0.0%
Books and Other Reference Materials		4200	3,300.00	125,989.00	46,503.79	125,989.00	0.00	0.0%
Materials and Supplies		4300	13,674,559.00	17,500,319.00	1,441,427.80	17,500,319.00	0.00	0.0%
Noncapitalized Equipment		4400	115,500.00	607,281.00	507,554.19	607,281.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			16,193,359.00	19,964,216.00	3,398,172.77	19,964,216.00	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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	11,157,700.00	11,161,594.00	2,247,275.84	11,161,594.00	0.00	0.0%
Travel and Conferences		5200	291,777.00	724,951.00	188,939.10	724,951.00	0.00	0.0%
Dues and Memberships		5300	5,000.00	8,266.00	1,521.00	8,266.00	0.00	0.0%
Insurance		5400-5450	0.00	275.00	0.00	275.00	0.00	0.0%
Operations and Housekeeping Services		5500	233,000.00	233,000.00	37,777.95	233,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	349,750.00	554,259.00	90,825.04	554,259.00	0.00	0.0%
Transfers of Direct Costs		5710	109,333.00	260,676.00	88,304.03	260,676.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	170,105.00	165,237.30	170,105.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,618,557.00	19,894,996.00	5,273,296.89	19,894,996.00	0.00	0.0%
Communications		5900	10,303.00	40,338.00	9,020.18	40,338.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,775,420.00	33,048,460.00	8,102,197.33	33,048,460.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	8,445.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	148,449.00	20,860.78	148,449.00	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	73,000.00	437,901.00	796,104.00	437,901.00	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			73,000.00	586,350.00	825,409.78	586,350.00	0.00	0.0%
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	135,073.00	135,073.00	0.00	135,073.00	0.00	0.0%
Payments to County Offices		7142	1,916,615.00	1,916,615.00	0.00	1,916,615.00	0.00	0.0%
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%

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	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)			2,051,688.00	2,051,688.00	0.00	2,051,688.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	2,282,164.00	4,795,177.00	0.00	4,795,177.00	0.00	0.0%
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			2,282,164.00	4,795,177.00	0.00	4,795,177.00	0.00	0.0%
TOTAL, EXPENDITURES			149,446,145.00	173,844,855.00	39,185,909.84	173,844,855.00	0.00	0.0%
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	202,346.00	202,345.51	202,346.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	202,346.00	202,345.51	202,346.00	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	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								
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								

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 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	61,209,218.00	63,303,793.00	0.00	63,303,793.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			61,209,218.00	63,303,793.00	0.00	63,303,793.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			61,209,218.00	63,506,139.00	202,345.51	63,506,139.00	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)
A. REVENUES								
1) LCFF Sources		8010-8099	243,106,613.00	245,831,041.00	43,234,744.97	245,831,041.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,382,523.00	15,246,422.00	1,253,754.21	15,246,422.00	0.00	0.0%
3) Other State Revenue		8300-8599	38,990,903.00	57,470,786.00	14,785,101.33	57,470,786.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,989,994.00	23,741,396.00	7,469,893.06	23,741,396.00	0.00	0.0%
5) TOTAL, REVENUES			317,470,033.00	342,289,645.00	66,743,493.57	342,289,645.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	138,943,377.00	139,412,373.00	43,947,372.61	139,412,373.00	0.00	0.0%
2) Classified Salaries		2000-2999	53,063,216.00	56,835,786.00	15,688,708.80	56,835,786.00	0.00	0.0%
3) Employee Benefits		3000-3999	93,577,776.40	96,778,613.00	24,876,510.86	96,778,613.00	0.00	0.0%
4) Books and Supplies		4000-4999	28,208,060.00	27,204,587.00	6,318,028.94	27,204,587.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	34,729,229.00	50,608,030.00	15,250,551.83	50,608,030.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,337,375.00	1,724,312.00	995,829.87	1,724,312.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,051,688.00	2,236,199.00	51,664.00	2,236,199.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(694,179.00)	(813,842.00)	0.00	(813,842.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			352,216,542.40	373,986,058.00	107,128,666.91	373,986,058.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(34,746,509.40)	(31,696,413.00)	(40,385,173.34)	(31,696,413.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	230,846.00	202,345.51	230,846.00	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	230,846.00	202,345.51	230,846.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(34,746,509.40)	(31,465,567.00)	(40,182,827.83)	(31,465,567.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	116,322,858.05	116,322,858.05		116,322,858.05	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			116,322,858.05	116,322,858.05		116,322,858.05		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			116,322,858.05	116,322,858.05		116,322,858.05		
2) Ending Balance, June 30 (E + F1e)			81,576,348.65	84,857,291.05		84,857,291.05		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	250,000.00	250,000.00		250,000.00		
Stores		9712	96,000.00	96,000.00		96,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

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b) Restricted		9740	39,579,447.23	39,007,430.57		39,007,430.57		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	3,081,150.00	3,081,150.00		3,081,150.00		
Future Curriculum Adoption	0000	9760	1,633,169.00					
Other Commitments for Future Student Needs	0000	9760	1,447,981.00					
Future Curriculum Adoption	0000	9760		1,633,169.00		1,633,169.00		
Other Commitments for Future Student Needs	0000	9760		1,447,981.00				
Future Curriculum Adoption	0000	9760				1,633,169.00		
Other Commitments for Future Student Needs	0000	9760				1,447,981.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	17,610,535.00	18,699,303.00		18,699,303.00		
Unassigned/Unappropriated Amount		9790	20,959,216.42	23,723,407.48		23,723,407.48		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	115,356,435.00	118,082,887.00	34,030,988.00	118,082,887.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	31,328,693.00	32,058,854.00	9,608,932.00	32,058,854.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	422,164.00	422,164.00	0.00	422,164.00	0.00	0.0%
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	95,143,960.00	94,319,268.00	64,349.69	94,319,268.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,993,980.00	2,993,980.00	3,073,322.67	2,993,980.00	0.00	0.0%
Prior Years' Taxes		8043	1,175.00	1,175.00	12,400.76	1,175.00	0.00	0.0%
Supplemental Taxes		8044	5,708,511.00	5,708,511.00	927,574.23	5,708,511.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	308,356.00	308,356.00	0.00	308,356.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	8,691,459.00	8,691,459.00	0.00	8,691,459.00	0.00	0.0%
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			259,954,733.00	262,586,654.00	47,717,567.35	262,586,654.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%

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Transfers to Charter Schools in Lieu of Property Taxes		8096	(18,647,821.00)	(18,555,314.00)	(4,482,822.38)	(18,555,314.00)	0.00	0.0%
Property Taxes Transfers		8097	1,799,701.00	1,799,701.00	0.00	1,799,701.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			243,106,613.00	245,831,041.00	43,234,744.97	245,831,041.00	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	5,212,244.00	5,226,744.00	0.00	5,226,744.00	0.00	0.0%
Special Education Discretionary Grants		8182	398,067.00	398,582.00	0.00	398,582.00	0.00	0.0%
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	749,000.00	703,804.00	0.00	703,804.00	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	5,817,549.00	6,276,972.00	830,344.35	6,276,972.00	0.00	0.0%
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	615,562.00	607,905.00	146,832.45	607,905.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	59,928.00	124,822.00	13,107.42	124,822.00	0.00	0.0%
Title III, English Learner Program	4203	8290	406,254.00	597,921.00	89,353.41	597,921.00	0.00	0.0%
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	868,403.00	1,054,156.00	174,116.58	1,054,156.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	175,516.00	175,516.00	0.00	175,516.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			14,382,523.00	15,246,422.00	1,253,754.21	15,246,422.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	(725,000.00)	(725,000.00)	0.00	(725,000.00)	0.00	0.0%
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	895,808.00	895,808.00	0.00	895,808.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	5,011,792.00	4,685,394.00	(326,398.37)	4,685,394.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%

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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	9,723,741.00	16,895,620.00	4,730,774.00	16,895,620.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	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	250,000.00	1,830,149.00	1,001,545.12	1,830,149.00	0.00	0.0%
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	2,424,178.00	3,308,984.00	926,516.00	3,308,984.00	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	21,410,384.00	30,579,831.00	8,452,664.58	30,579,831.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			38,990,903.00	57,470,786.00	14,785,101.33	57,470,786.00	0.00	0.0%
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	35,000.00	100,791.00	56,590.33	100,791.00	0.00	0.0%
Interest		8660	2,450,000.00	2,503,677.00	224,254.00	2,503,677.00	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%
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	2,194,848.00	1,960,737.00	193,689.23	1,960,737.00	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	636,000.00	636,000.00	0.00	636,000.00	0.00	0.0%
Other Local Revenue								

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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	1,635,000.00	4,466,452.00	2,841,091.68	4,466,452.00	0.00	0.0%
Tuition		8710	0.00	34,593.00	173.82	34,593.00	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	14,039,146.00	14,039,146.00	4,154,094.00	14,039,146.00	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			20,989,994.00	23,741,396.00	7,469,893.06	23,741,396.00	0.00	0.0%
TOTAL, REVENUES			317,470,033.00	342,289,645.00	66,743,493.57	342,289,645.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	110,982,917.00	111,267,659.00	34,768,171.63	111,267,659.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	11,966,036.00	11,829,385.00	3,813,580.20	11,829,385.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	12,779,331.00	12,565,958.00	4,145,457.82	12,565,958.00	0.00	0.0%
Other Certificated Salaries		1900	3,215,093.00	3,749,371.00	1,220,162.96	3,749,371.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			138,943,377.00	139,412,373.00	43,947,372.61	139,412,373.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	15,956,027.00	17,491,078.00	4,193,346.71	17,491,078.00	0.00	0.0%
Classified Support Salaries		2200	17,484,990.00	16,939,750.00	5,065,135.80	16,939,750.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,663,430.00	2,544,102.00	850,934.08	2,544,102.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	12,123,610.00	12,371,032.00	3,641,668.60	12,371,032.00	0.00	0.0%
Other Classified Salaries		2900	4,835,159.00	7,489,824.00	1,937,623.61	7,489,824.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			53,063,216.00	56,835,786.00	15,688,708.80	56,835,786.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	40,645,777.00	39,877,443.00	7,570,155.25	39,877,443.00	0.00	0.0%
PERS		3201-3202	13,219,614.00	14,015,893.00	3,788,175.44	14,015,893.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,928,045.00	7,221,067.00	1,762,193.77	7,221,067.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	21,947,141.40	23,381,396.00	6,045,886.92	23,381,396.00	0.00	0.0%
Unemployment Insurance		3501-3502	95,679.00	98,839.00	29,791.65	98,839.00	0.00	0.0%
Workers' Compensation		3601-3602	6,527,845.00	6,817,830.00	2,091,468.95	6,817,830.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,779,431.00	1,779,431.00	621,885.74	1,779,431.00	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	3,434,244.00	3,586,714.00	2,966,953.14	3,586,714.00	0.00	0.0%

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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)
TOTAL, EMPLOYEE BENEFITS			93,577,776.40	96,778,613.00	24,876,510.86	96,778,613.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,305,000.00	2,628,591.00	1,733,661.21	2,628,591.00	0.00	0.0%
Books and Other Reference Materials		4200	108,258.00	240,201.00	57,162.84	240,201.00	0.00	0.0%
Materials and Supplies		4300	24,643,002.00	22,715,271.00	3,243,366.40	22,715,271.00	0.00	0.0%
Noncapitalized Equipment		4400	151,800.00	1,620,524.00	1,283,838.49	1,620,524.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			28,208,060.00	27,204,587.00	6,318,028.94	27,204,587.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	11,157,700.00	11,161,594.00	2,247,275.84	11,161,594.00	0.00	0.0%
Travel and Conferences		5200	433,017.00	921,501.00	253,725.50	921,501.00	0.00	0.0%
Dues and Memberships		5300	99,430.00	148,659.00	142,749.83	148,659.00	0.00	0.0%
Insurance		5400-5450	0.00	2,400,275.00	2,350,697.92	2,400,275.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,307,150.00	6,307,150.00	1,581,615.47	6,307,150.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,104,575.00	1,500,813.00	319,073.59	1,500,813.00	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	162,925.00	158,014.19	162,925.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,042,815.00	27,265,614.00	7,915,546.70	27,265,614.00	0.00	0.0%
Communications		5900	584,542.00	739,499.00	281,852.79	739,499.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			34,729,229.00	50,608,030.00	15,250,551.83	50,608,030.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	11,209.00	63,378.70	11,209.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	724,256.00	153,049.00	20,860.78	153,049.00	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	1,600,715.00	1,547,650.00	911,590.39	1,547,650.00	0.00	0.0%
Equipment Replacement		6500	12,404.00	12,404.00	0.00	12,404.00	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			2,337,375.00	1,724,312.00	995,829.87	1,724,312.00	0.00	0.0%
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	135,073.00	135,073.00	0.00	135,073.00	0.00	0.0%
Payments to County Offices		7142	1,916,615.00	2,101,126.00	51,664.00	2,101,126.00	0.00	0.0%
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%

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)
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%
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)			2,051,688.00	2,236,199.00	51,664.00	2,236,199.00	0.00	0.0%
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	(694,179.00)	(813,842.00)	0.00	(813,842.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(694,179.00)	(813,842.00)	0.00	(813,842.00)	0.00	0.0%
TOTAL, EXPENDITURES			352,216,542.40	373,986,058.00	107,128,666.91	373,986,058.00	0.00	0.0%
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	230,846.00	202,345.51	230,846.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	230,846.00	202,345.51	230,846.00	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	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%

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)
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		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(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	230,846.00	202,345.51	230,846.00	0.00	0.0%

Resource	Description	2025-26 Projected Totals
2600	Expanded Learning Opportunities Program	8,508,284.86
6019	Student Support and Professional Development Discretionary Block Grant (SSPDDBG)	5,281,870.00
6211	Literacy Coaches and Reading Specialists Grant Program	237,655.87
6230	California Clean Energy Jobs Act	131,279.92
6300	Lottery : Instructional Materials	1,697,259.37
6332	CA Community Schools Partnership Act - Implementation Grant	5,251,377.10
6383	Golden State Pathways Program	4,416.42
6547	Special Education Early Intervention Preschool Grant	3,809,059.94
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	.73
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	.40
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	272,106.88
7029	Child Nutrition: Food Service Staff Training Funds	44,283.33
7311	Classified School Employee Professional Development Block Grant	103,591.04
7388	SB 117 COVID-19 LEA Response Funds	44,531.55
7399	LCFF Equity Multiplier	491,967.98
7412	A-G Access/Success Grant	.21
7413	A-G Learning Loss Mitigation Grant	.46
7435	Learning Recovery Emergency Block Grant	4,776,815.06
7810	Other Restricted State	1,220,893.71
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,194,010.00
9010	Other Restricted Local	5,938,025.74
Total, Restricted Balance		39,007,430.57

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	912,082.00	1,237,547.00	0.00	1,237,547.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,026,076.00	10,013,418.00	3,321,138.00	10,013,418.00	0.00	0.0%
4) Other Local Revenue		8600-8799	152,011.00	123,419.00	5,117.77	123,419.00	0.00	0.0%
5) TOTAL, REVENUES			11,090,169.00	11,374,384.00	3,326,255.77	11,374,384.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,321,548.00	1,389,526.00	389,215.22	1,389,526.00	0.00	0.0%
2) Classified Salaries		2000-2999	839,408.00	898,591.00	224,470.27	898,591.00	0.00	0.0%
3) Employee Benefits		3000-3999	894,607.00	971,648.00	232,519.40	971,648.00	0.00	0.0%
4) Books and Supplies		4000-4999	163,665.00	1,704,313.00	94,075.70	1,704,313.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	783,863.00	1,084,312.00	312,208.71	1,084,312.00	0.00	0.0%
6) Capital Outlay		6000-6999	192,000.00	484,320.00	115,604.55	484,320.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	6,700,646.00	6,919,244.00	1,553,691.00	6,919,244.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	194,432.00	318,816.00	0.00	318,816.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,090,169.00	13,770,770.00	2,921,784.85	13,770,770.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(2,396,386.00)	404,470.92	(2,396,386.00)		
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	(2,396,386.00)	404,470.92	(2,396,386.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,974,045.43	2,974,045.43		2,974,045.43	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,974,045.43	2,974,045.43		2,974,045.43		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,974,045.43	2,974,045.43		2,974,045.43		
2) Ending Balance, June 30 (E + F1e)			2,974,045.43	577,659.43		577,659.43		
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	2,167,555.11	577,659.11		577,659.11		
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	806,490.66	.66		.66		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(.34)	(.34)		(.34)		
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	912,082.00	1,237,547.00	0.00	1,237,547.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			912,082.00	1,237,547.00	0.00	1,237,547.00	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	6,223,088.00	6,214,775.00	1,553,691.00	6,214,775.00	0.00	0.0%
Adult Education Program	6391	8590	3,752,988.00	3,748,643.00	1,767,447.00	3,748,643.00	0.00	0.0%
All Other State Revenue	All Other	8590	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,026,076.00	10,013,418.00	3,321,138.00	10,013,418.00	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	0.00	0.00	5,117.77	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	(29,592.00)	0.00	(29,592.00)	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	152,011.00	153,011.00	0.00	153,011.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			152,011.00	123,419.00	5,117.77	123,419.00	0.00	0.0%
TOTAL, REVENUES			11,090,169.00	11,374,384.00	3,326,255.77	11,374,384.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	825,258.00	893,236.00	243,261.26	893,236.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	125,262.00	125,262.00	30,208.64	125,262.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	371,028.00	371,028.00	115,745.32	371,028.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,321,548.00	1,389,526.00	389,215.22	1,389,526.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	38,108.00	20,643.00	7,954.92	20,643.00	0.00	0.0%
Classified Support Salaries		2200	315,107.00	292,658.00	75,388.38	292,658.00	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	444,497.00	561,029.00	136,853.15	561,029.00	0.00	0.0%
Other Classified Salaries		2900	41,696.00	24,261.00	4,273.82	24,261.00	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)
TOTAL, CLASSIFIED SALARIES			839,408.00	898,591.00	224,470.27	898,591.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	280,996.00	285,719.00	71,420.85	285,719.00	0.00	0.0%
PERS		3201-3202	207,408.00	243,898.00	57,289.85	243,898.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	87,622.00	112,415.00	21,548.41	112,415.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	225,693.00	234,414.00	60,438.13	234,414.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,240.00	1,269.00	306.91	1,269.00	0.00	0.0%
Workers' Compensation		3601-3602	91,648.00	93,933.00	21,515.25	93,933.00	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			894,607.00	971,648.00	232,519.40	971,648.00	0.00	0.0%
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	5,636.00	68,545.00	39,870.19	68,545.00	0.00	0.0%
Materials and Supplies		4300	151,048.00	1,574,071.00	28,130.46	1,574,071.00	0.00	0.0%
Noncapitalized Equipment		4400	6,981.00	61,697.00	26,075.05	61,697.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			163,665.00	1,704,313.00	94,075.70	1,704,313.00	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	15,594.00	13,471.00	3,396.05	13,471.00	0.00	0.0%
Dues and Memberships		5300	6,190.00	6,270.00	1,470.00	6,270.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	142,000.00	195,871.00	56,956.17	195,871.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,466.00	1,966.00	0.00	1,966.00	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	82.00	81.06	82.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	585,650.00	833,749.00	234,025.43	833,749.00	0.00	0.0%
Communications		5900	32,963.00	32,903.00	16,280.00	32,903.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			783,863.00	1,084,312.00	312,208.71	1,084,312.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	13,000.00	12,483.00	13,000.00	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	192,000.00	407,766.00	42,013.00	407,766.00	0.00	0.0%
Equipment		6400	0.00	63,554.00	61,108.55	63,554.00	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			192,000.00	484,320.00	115,604.55	484,320.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
		7141	0.00	0.00	0.00	0.00	0.00	0.0%
		7142	0.00	0.00	0.00	0.00	0.00	0.0%
		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
		7211	6,700,646.00	6,919,244.00	1,553,691.00	6,919,244.00	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 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%
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)			6,700,646.00	6,919,244.00	1,553,691.00	6,919,244.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	194,432.00	318,816.00	0.00	318,816.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			194,432.00	318,816.00	0.00	318,816.00	0.00	0.0%
TOTAL, EXPENDITURES			11,090,169.00	13,770,770.00	2,921,784.85	13,770,770.00		
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	577,657.09
6391	Adult Education Program	1.74
9010	Other Restricted Local	.28
Total, Restricted Balance		577,659.11

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	8,690,447.00	8,690,447.00	2,125,211.98	8,690,447.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,196,967.00	6,196,967.00	1,441,000.94	6,196,967.00	0.00	0.0%
4) Other Local Revenue		8600-8799	415,000.00	415,033.00	(125,381.78)	415,033.00	0.00	0.0%
5) TOTAL, REVENUES			15,302,414.00	15,302,447.00	3,440,831.14	15,302,447.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,451,886.00	5,647,280.00	1,351,428.63	5,647,280.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,989,385.00	2,791,471.00	586,739.13	2,791,471.00	0.00	0.0%
4) Books and Supplies		4000-4999	7,506,397.00	7,506,397.00	1,855,051.81	7,506,397.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	553,620.00	396,327.00	12,085.86	396,327.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,172,410.00	2,326,267.00	0.00	2,326,267.00	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	499,747.00	495,026.00	0.00	495,026.00	0.00	0.0%
9) TOTAL, EXPENDITURES			19,173,445.00	19,162,768.00	3,805,305.43	19,162,768.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,871,031.00)	(3,860,321.00)	(364,474.29)	(3,860,321.00)		
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)			(3,871,031.00)	(3,860,321.00)	(364,474.29)	(3,860,321.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	17,100,072.95	17,100,072.95		17,100,072.95	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,100,072.95	17,100,072.95		17,100,072.95		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,100,072.95	17,100,072.95		17,100,072.95		
2) Ending Balance, June 30 (E + F1e)			13,229,041.95	13,239,751.95		13,239,751.95		
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	13,229,041.95	13,239,751.95		13,239,751.95		
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	8,690,447.00	8,690,447.00	2,118,563.03	8,690,447.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	6,648.95	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			8,690,447.00	8,690,447.00	2,125,211.98	8,690,447.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	6,196,967.00	6,196,967.00	1,441,000.94	6,196,967.00	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			6,196,967.00	6,196,967.00	1,441,000.94	6,196,967.00	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	265,000.00	265,000.00	(145,567.09)	265,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	150,000.00	150,033.00	20,185.31	150,033.00	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								
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%
TOTAL, OTHER LOCAL REVENUE			415,000.00	415,033.00	(125,381.78)	415,033.00	0.00	0.0%
TOTAL, REVENUES			15,302,414.00	15,302,447.00	3,440,831.14	15,302,447.00		
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	3,461,620.00	4,636,839.00	1,014,699.31	4,636,839.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,017,316.00	511,158.00	168,600.48	511,158.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	972,950.00	499,283.00	168,128.84	499,283.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,451,886.00	5,647,280.00	1,351,428.63	5,647,280.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	5,453.00	0.00	5,453.00	0.00	0.0%
PERS		3201-3202	1,273,701.00	1,149,148.33	310,088.89	1,149,148.33	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	39,170.00	562,370.50	92,077.75	562,370.50	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,411,810.00	790,803.00	136,544.54	790,803.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,373.00	2,702.25	672.07	2,702.25	0.00	0.0%
Workers' Compensation		3601-3602	166,899.00	185,561.92	47,355.88	185,561.92	0.00	0.0%
OPEB, Allocated		3701-3702	95,432.00	95,432.00	0.00	95,432.00	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			2,989,385.00	2,791,471.00	586,739.13	2,791,471.00	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	102,311.00	102,311.00	15,841.86	102,311.00	0.00	0.0%
Noncapitalized Equipment		4400	48,521.00	48,521.00	1,933.34	48,521.00	0.00	0.0%
Food		4700	7,355,565.00	7,355,565.00	1,837,276.61	7,355,565.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,506,397.00	7,506,397.00	1,855,051.81	7,506,397.00	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	10,209.00	6,771.00	2,098.15	6,771.00	0.00	0.0%
Dues and Memberships		5300	9,470.00	20,470.00	3,286.49	20,470.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	110,610.00	110,610.00	27,987.95	110,610.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	174,903.00	174,903.00	30,520.16	174,903.00	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	(163,857.00)	(158,673.51)	(163,857.00)	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	243,037.00	243,037.00	105,604.87	243,037.00	0.00	0.0%
Communications		5900	5,391.00	4,393.00	1,261.75	4,393.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			553,620.00	396,327.00	12,085.86	396,327.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	235,200.00	235,200.00	0.00	235,200.00	0.00	0.0%
Equipment		6400	1,687,210.00	1,841,067.00	0.00	1,841,067.00	0.00	0.0%
Equipment Replacement		6500	250,000.00	250,000.00	0.00	250,000.00	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			2,172,410.00	2,326,267.00	0.00	2,326,267.00	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	499,747.00	495,026.00	0.00	495,026.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			499,747.00	495,026.00	0.00	495,026.00	0.00	0.0%
TOTAL, EXPENDITURES			19,173,445.00	19,162,768.00	3,805,305.43	19,162,768.00		
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)	10,712,520.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	1,928,412.30
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	598,819.65
Total, Restricted Balance		13,239,751.95

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	1,750,000.00	1,750,001.00	332,001.92	1,750,001.00	0.00	0.0%
5) TOTAL, REVENUES			1,750,000.00	1,750,001.00	332,001.92	1,750,001.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	61,979.00	64,681.00	20,781.27	64,681.00	0.00	0.0%
3) Employee Benefits		3000-3999	34,372.00	35,398.00	9,884.45	35,398.00	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	8,000.00	8,000.00	2,000.00	8,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	50,933,576.00	48,194,136.64	9,037,851.28	48,194,136.64	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			51,037,927.00	48,302,215.64	9,070,517.00	48,302,215.64		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(49,287,927.00)	(46,552,214.64)	(8,738,515.08)	(46,552,214.64)		
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)			(49,287,927.00)	(46,552,214.64)	(8,738,515.08)	(46,552,214.64)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	46,552,214.64	46,552,214.64		46,552,214.64	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,552,214.64	46,552,214.64		46,552,214.64		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,552,214.64	46,552,214.64		46,552,214.64		
2) Ending Balance, June 30 (E + F1e)			(2,735,712.36)	0.00		0.00		
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								
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	(2,735,712.36)	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	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	1,750,000.00	1,750,001.00	82,001.92	1,750,001.00	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	250,000.00	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			1,750,000.00	1,750,001.00	332,001.92	1,750,001.00	0.00	0.0%
TOTAL, REVENUES			1,750,000.00	1,750,001.00	332,001.92	1,750,001.00		
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	61,979.00	64,681.00	20,781.27	64,681.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			61,979.00	64,681.00	20,781.27	64,681.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	16,617.00	17,341.00	5,571.47	17,341.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	4,742.00	4,948.00	1,589.02	4,948.00	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)
Health and Welfare Benefits		3401-3402	10,814.00	10,814.00	1,986.44	10,814.00	0.00	0.0%
Unemployment Insurance		3501-3502	31.00	32.00	10.39	32.00	0.00	0.0%
Workers' Compensation		3601-3602	2,168.00	2,263.00	727.13	2,263.00	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			34,372.00	35,398.00	9,884.45	35,398.00	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	8,000.00	8,000.00	2,000.00	8,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,000.00	8,000.00	2,000.00	8,000.00	0.00	0.0%
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	50,933,576.00	48,194,136.64	9,037,851.28	48,194,136.64	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			50,933,576.00	48,194,136.64	9,037,851.28	48,194,136.64	0.00	0.0%
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			51,037,927.00	48,302,215.64	9,070,517.00	48,302,215.64		
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	0.00	0.00	0.00	0.0%
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	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	1,100,000.00	1,100,000.00	361,871.01	1,100,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,100,000.00	1,100,000.00	361,871.01	1,100,000.00		
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	162,000.00	703,404.00	4,300.00	703,404.00	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			162,000.00	703,404.00	4,300.00	703,404.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			938,000.00	396,596.00	357,571.01	396,596.00		
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	28,500.00	0.00	28,500.00	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	(28,500.00)	0.00	(28,500.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			938,000.00	368,096.00	357,571.01	368,096.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,737,218.83	15,737,218.83		15,737,218.83	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,737,218.83	15,737,218.83		15,737,218.83		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,737,218.83	15,737,218.83		15,737,218.83		
2) Ending Balance, June 30 (E + F1e)			16,675,218.83	16,105,314.83		16,105,314.83		
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	12,137,796.60	11,567,892.60		11,567,892.60		
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	4,537,422.23	4,537,422.23		4,537,422.23		
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	150,000.00	150,000.00	27,440.97	150,000.00	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								
Mitigation/Developer Fees		8681	950,000.00	950,000.00	334,430.04	950,000.00	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			1,100,000.00	1,100,000.00	361,871.01	1,100,000.00	0.00	0.0%
TOTAL, REVENUES			1,100,000.00	1,100,000.00	361,871.01	1,100,000.00		
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	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%

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	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								
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	162,000.00	703,404.00	4,300.00	703,404.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			162,000.00	703,404.00	4,300.00	703,404.00	0.00	0.0%
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								
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			162,000.00	703,404.00	4,300.00	703,404.00		
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	28,500.00	0.00	28,500.00	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)
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	28,500.00	0.00	28,500.00	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	(28,500.00)	0.00	(28,500.00)		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	11,567,892.60
Total, Restricted Balance		11,567,892.60

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	5,673,500.00	5,833,500.00	28,046.97	5,833,500.00	0.00	0.0%
5) TOTAL, REVENUES			5,673,500.00	5,833,500.00	28,046.97	5,833,500.00		
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	10,009.00	10,007.96	10,009.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,000.00	11,711.00	6,372.00	11,711.00	0.00	0.0%
6) Capital Outlay		6000-6999	15,265,263.00	15,585,221.00	5,261,975.54	15,585,221.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	5,000,000.00	5,000,000.00	2,116,091.59	5,000,000.00	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			20,270,263.00	20,606,941.00	7,394,447.09	20,606,941.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,596,763.00)	(14,773,441.00)	(7,366,400.12)	(14,773,441.00)		
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)			(14,596,763.00)	(14,773,441.00)	(7,366,400.12)	(14,773,441.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	41,039,857.24	41,039,857.24		41,039,857.24	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,039,857.24	41,039,857.24		41,039,857.24		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,039,857.24	41,039,857.24		41,039,857.24		
2) Ending Balance, June 30 (E + F1e)			26,443,094.24	26,266,416.24		26,266,416.24		
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								
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	3,112,997.38	3,112,997.38		3,112,997.38		
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	5,323,500.00	5,323,500.00	0.00	5,323,500.00	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	350,000.00	350,000.00	28,046.97	350,000.00	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	160,000.00	0.00	160,000.00	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			5,673,500.00	5,833,500.00	28,046.97	5,833,500.00	0.00	0.0%
TOTAL, REVENUES			5,673,500.00	5,833,500.00	28,046.97	5,833,500.00		
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	5,534.00	5,533.59	5,534.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	4,475.00	4,474.37	4,475.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	10,009.00	10,007.96	10,009.00	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)
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	5,000.00	5,000.00	915.00	5,000.00	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	0.00	6,711.00	5,457.00	6,711.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,000.00	11,711.00	6,372.00	11,711.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	610,686.00	890,162.00	991,962.50	890,162.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	14,654,577.00	14,528,928.00	4,216,627.69	14,528,928.00	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	166,131.00	53,385.35	166,131.00	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			15,265,263.00	15,585,221.00	5,261,975.54	15,585,221.00	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								
Debt Service - Interest		7438	3,000,000.00	3,000,000.00	780,724.54	3,000,000.00	0.00	0.0%
Other Debt Service - Principal		7439	2,000,000.00	2,000,000.00	1,335,367.05	2,000,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,000,000.00	5,000,000.00	2,116,091.59	5,000,000.00	0.00	0.0%
TOTAL, EXPENDITURES			20,270,263.00	20,606,941.00	7,394,447.09	20,606,941.00		
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								

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)
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
7710	State School Facilities Projects	21,771.86
9010	Other Restricted Local	23,131,647.00
Total, Restricted Balance		23,153,418.86

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	1,595,000.00	1,595,006.00	712,517.40	1,595,006.00	0.00	0.0%
5) TOTAL, REVENUES			1,595,000.00	1,595,006.00	712,517.40	1,595,006.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,115,128.00	738,346.00	213,679.77	738,346.00	0.00	0.0%
3) Employee Benefits		3000-3999	538,703.00	394,155.00	93,471.27	394,155.00	0.00	0.0%
4) Books and Supplies		4000-4999	250,000.00	163,988.00	19,834.02	163,988.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	150,000.00	170,460.00	19,548.26	170,460.00	0.00	0.0%
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			2,053,831.00	1,466,949.00	346,533.32	1,466,949.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(458,831.00)	128,057.00	365,984.08	128,057.00		
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	202,346.00	202,345.51	202,346.00	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	(202,346.00)	(202,345.51)	(202,346.00)		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(458,831.00)	(74,289.00)	163,638.57	(74,289.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	5,724,361.13	5,724,361.13		5,724,361.13	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,724,361.13	5,724,361.13		5,724,361.13		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,724,361.13	5,724,361.13		5,724,361.13		
2) Ending Net Position, June 30 (E + F1e)			5,265,530.13	5,650,072.13		5,650,072.13		

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	5,265,530.13	5,650,072.13		5,650,072.13		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
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								
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	50,000.00	50,006.00	9,587.07	50,006.00	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								
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	1,545,000.00	1,545,000.00	702,930.33	1,545,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,595,000.00	1,595,006.00	712,517.40	1,595,006.00	0.00	0.0%
TOTAL, REVENUES			1,595,000.00	1,595,006.00	712,517.40	1,595,006.00		
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	1,115,128.00	738,346.00	213,679.77	738,346.00	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			1,115,128.00	738,346.00	213,679.77	738,346.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	290,216.00	185,158.00	55,750.22	185,158.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	83,707.00	58,898.00	15,911.96	58,898.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	114,058.00	112,743.00	14,225.54	112,743.00	0.00	0.0%
Unemployment Insurance		3501-3502	558.00	374.00	106.95	374.00	0.00	0.0%
Workers' Compensation		3601-3602	39,015.00	25,833.00	7,476.60	25,833.00	0.00	0.0%
OPEB, Allocated		3701-3702	11,149.00	11,149.00	0.00	11,149.00	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%

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)
TOTAL, EMPLOYEE BENEFITS			538,703.00	394,155.00	93,471.27	394,155.00	0.00	0.0%
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	3,000.00	1,732.17	3,000.00	0.00	0.0%
Materials and Supplies		4300	250,000.00	155,488.00	18,101.85	155,488.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	5,500.00	0.00	5,500.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			250,000.00	163,988.00	19,834.02	163,988.00	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	2,450.00	2,450.00	2,450.00	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	850.00	578.26	850.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	150,000.00	167,160.00	16,520.00	167,160.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			150,000.00	170,460.00	19,548.26	170,460.00	0.00	0.0%
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%
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			2,053,831.00	1,466,949.00	346,533.32	1,466,949.00		
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	202,346.00	202,345.51	202,346.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	202,346.00	202,345.51	202,346.00	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%

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)
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(202,346.00)	(202,345.51)	(202,346.00)		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	5,650,072.13
Total, Restricted Net Position		5,650,072.13

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	7,657,425.00	7,717,597.00	2,735,787.84	7,717,597.00	0.00	0.0%
5) TOTAL, REVENUES			7,657,425.00	7,717,597.00	2,735,787.84	7,717,597.00		
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	7,585,888.00	7,622,868.00	2,816,981.32	7,622,868.00	0.00	0.0%
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			7,585,888.00	7,622,868.00	2,816,981.32	7,622,868.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			71,537.00	94,729.00	(81,193.48)	94,729.00		
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)			71,537.00	94,729.00	(81,193.48)	94,729.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	2,263,124.17	2,263,124.17		2,263,124.17	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,263,124.17	2,263,124.17		2,263,124.17		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,263,124.17	2,263,124.17		2,263,124.17		
2) Ending Net Position, June 30 (E + F1e)			2,334,661.17	2,357,853.17		2,357,853.17		

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	2,334,661.17	2,357,853.17		2,357,853.17		
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	0.00	60,172.00	1,989.53	60,172.00	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								
In-District Premiums/Contributions		8674	7,657,425.00	7,657,425.00	2,733,798.31	7,657,425.00	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								
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			7,657,425.00	7,717,597.00	2,735,787.84	7,717,597.00	0.00	0.0%
TOTAL, REVENUES			7,657,425.00	7,717,597.00	2,735,787.84	7,717,597.00		
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								

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 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 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	7,585,888.00	7,622,868.00	2,816,981.32	7,622,868.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			7,585,888.00	7,622,868.00	2,816,981.32	7,622,868.00	0.00	0.0%
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			7,585,888.00	7,622,868.00	2,816,981.32	7,622,868.00		
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)	16,979.27	16,979.26	16,368.87	16,979.26	0.00	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)						
	16,979.27	16,979.26	16,368.87	16,979.26	0.00	0.0%
5. 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	35.09	34.82	34.82	34.82	0.00	0.0%
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)						
	35.09	34.82	34.82	34.82	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)						
	17,014.36	17,014.08	16,403.69	17,014.08	0.00	0.0%
7. Adults in Correctional Facilities						
					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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	373,986,058.00	
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	14,462,618.00	
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	108,975.00	
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	1,677,380.00	
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	0.00	
6. All Other Financing Uses	All	9100	7699	0.00	
7. Nonagency	All	9200	7651	0.00	
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	2,562,188.00	
9. Supplemental expenditures made as a result of a Presidentially declared disaster	All	All	8710	34,593.00	
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00	
D. Plus additional MOE expenditures:				4,383,136.00	
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	3,860,321.00	
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00	
E. Total expenditures subject to MOE (Line A minus lines B and C-10, plus lines D1 and D2)				359,000,625.00	
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)*				16,403.69	
B. Expenditures per ADA (Line I.E divided by Line II.A)				21,885.36	
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.)				336,593,232.86	19,960.16
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)				336,593,232.86	19,960.16
B. Required effort (Line A.2 times 90%)				302,933,909.57	17,964.14
C. Current year expenditures (Line I.E and Line II.B)				359,000,625.00	21,885.36
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)				0.00	0.00
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 Met	

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%	0.00%
*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) 10,861,350.00
- 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. 0.00
 - 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) 280,385,991.00

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) 3.87%

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. 0.00
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. 0.00

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) 13,268,464.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 5,150,270.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	113,346.00
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)	1,120,728.82
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)	19,652,808.82
9. Carry-Forward Adjustment (Part IV, Line F)	1,220,396.32
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	20,873,205.14
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	233,318,776.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	42,409,358.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	31,095,337.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,289,650.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	108,975.00
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)	1,158,514.00
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)	805,704.00
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)	27,838,672.18
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)	6,040,390.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	8,985,910.00
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)	355,051,286.18
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)	5.54%
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)	5.88%

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)	19,652,808.82
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	1,663,490.30
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 (5.66%) times Part III, Line B19); zero if negative	1,220,396.32
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.66%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.66%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	1,220,396.32
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)	1,220,396.32

Approved indirect cost rate: 5.66%
Highest rate used in any program: 5.66%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	18,530,011.00	1,048,799.00	5.66%
01	3010	5,942,309.00	334,663.00	5.63%
01	3182	491,463.00	27,816.00	5.66%
01	3310	4,869,454.00	275,611.00	5.66%
01	3311	77,304.00	4,375.00	5.66%
01	3315	154,441.00	8,741.00	5.66%
01	3345	2,879.00	162.00	5.63%
01	3550	122,461.00	6,123.00	5.00%
01	4035	575,340.00	32,565.00	5.66%
01	4127	506,225.00	28,652.00	5.66%
01	4201	118,136.00	6,686.00	5.66%
01	4203	565,892.00	32,029.00	5.66%
01	6053	575,187.00	32,555.00	5.66%
01	6054	1,237,631.00	70,048.00	5.66%
01	6211	265,348.00	14,619.00	5.51%
01	6266	2,278,535.00	128,965.00	5.66%
01	6332	4,852,482.00	273,627.00	5.64%
01	6383	393,709.00	22,284.00	5.66%
01	6387	1,732,111.00	98,038.00	5.66%
01	6500	53,588,857.00	1,437,938.00	2.68%
01	6520	330,939.00	18,731.00	5.66%
01	6546	1,205,282.00	68,218.00	5.66%
01	6547	815,435.00	46,153.00	5.66%
01	7399	614,618.00	34,784.00	5.66%
01	7435	9,275,324.00	524,983.00	5.66%
01	9010	5,213,543.00	218,012.00	4.18%
11	3410	249,940.00	14,147.00	5.66%
11	6371	47,322.00	2,678.00	5.66%
11	6391	4,601,578.00	252,641.00	5.49%
13	5310	8,467,792.72	465,701.00	5.50%
13	5320	518,117.28	29,325.00	5.66%

Vista Unified (68452) - 25-26 First Interim		25-26 First Interim			
		2024-25	2025-26	2026-27	2027-28
General Assumptions					
COLA & Augmentation		1.07%	2.30%	3.02%	3.42%
Base Grant Proration Factor		0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor		0.00%	0.00%	0.00%	0.00%
Student Assumptions:					
Enrollment Count		18,054	17,642	17,147	16,668
Unduplicated Pupil Count (UPC)		12,388	11,819	11,403	11,084
Unduplicated Pupil Percentage (UPP)		66.29%	66.59%	67.39%	66.67%
Current Year LCFF Average Daily Attendance (ADA)		16,883.81	16,403.69	16,008.62	15,550.29
Funded LCFF ADA		17,575.96	17,014.08	16,707.76	16,254.23
LCFF ADA Funding Method		3PY Average	3PY Average	3PY Average	3PY Average
Current Year Necessary Small School (NSS) ADA		-	-	-	-
Funded NSS ADA		-	-	-	-
LCFF Entitlement Summary					
Base Grant		\$190,105,589	\$188,069,750	\$190,222,255	\$191,349,211
Grade Span Adjustment		7,572,887	7,563,809	7,673,450	7,716,013
<i>Adjusted Base Grant</i>		\$197,678,476	\$195,633,559	\$197,895,705	\$199,065,224
Supplemental Grant		26,208,213	26,054,477	26,672,384	26,543,357
Concentration Grant		14,506,635	14,738,055	15,937,530	15,100,093
Total Base, Supplemental and Concentration Grant		\$238,393,324	\$236,426,091	\$240,505,619	\$240,708,674
Allowance: Necessary Small School		-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant		2,807,523	2,807,523	2,807,523	2,807,523
Add-on: Home-to-School Transportation		1,645,801	1,683,654	1,734,500	1,793,820
Add-on: Small School District Bus Replacement Program		-	-	-	-
Add-on: Economic Recovery Target		-	-	-	-
Add-on: Transitional Kindergarten		1,793,091	3,114,072	2,570,400	2,658,150
Total Allowance and Add-On Amounts		\$6,246,415	\$7,605,249	\$7,112,423	\$7,259,493
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)		\$244,639,739	\$244,031,340	\$247,618,042	\$247,968,167
Miscellaneous Adjustments		-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)		\$ 244,639,739	\$ 244,031,340	\$ 247,618,042	\$ 247,968,167
LCFF Entitlement Per ADA (excludes Categorical MSA)		\$ 13,919	\$ 14,343	\$ 14,821	\$ 15,256
Additional State Aid		-	-	-	-
Total LCFF Entitlement with Additional State Aid		244,639,739	244,031,340	247,618,042	247,968,167
LCFF Sources Summary					
Funding Source Summary					
Local Revenue and In-Lieu of Property Taxes (<i>net for school districts</i>)		\$ 91,471,998	\$ 93,889,599	\$ 96,436,335	\$ 98,866,484
Education Protection Account Entitlement (<i>includes \$200/minimum per ADA</i>)		\$ 35,710,637	\$ 32,058,854	\$ 30,971,563	\$ 29,309,329
Net State Aid (<i>excludes Additional State Aid</i>)		\$ 117,457,104	\$ 118,082,887	\$ 120,210,144	\$ 119,792,354
Additional State Aid		\$ -	\$ -	\$ -	\$ -
Total Funding Sources		\$ 244,639,739	\$ 244,031,340	\$ 247,618,042	\$ 247,968,167
Funding Source by Resource-Object					
State Aid (Resource Code 0000, Object Code 8011)		\$ 117,457,104	\$ 118,082,887	\$ 120,210,144	\$ 119,792,354
EPA, Current Year (Resource 1400, Object Code 8012)		\$ 35,710,637	\$ 32,058,854	\$ 30,971,563	\$ 29,309,329
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)		\$ 64,568	\$ 200,878	\$ -	\$ -
(P-A less Prior Year Accrual)					
Property Taxes (Object 8021 to 8089)		\$ 109,169,819	\$ 112,444,913	\$ 115,818,261	\$ 119,292,808
% Change		3.1635%	3.0000%	3.0000%	3.0000%
In-Lieu of Property Taxes (Object Code 8096)		(17,697,821)	(18,555,314)	(19,381,926)	(20,426,324)
Entitlement and Source Reconciliation					
Basic Aid/Excess Tax District Status		Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Total LCFF Entitlement		\$ 244,639,739	\$ 244,031,340	\$ 247,618,042	\$ 247,968,167
Additional State Aid		\$ -	\$ -	\$ -	\$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)		\$ -	\$ -	\$ -	\$ -
Excess Taxes before Minimum State Aid		\$ -	\$ -	\$ -	\$ -
Total Funding Sources		\$ 244,639,739	\$ 244,031,340	\$ 247,618,042	\$ 247,968,167

Vista Unified (68452) - 25-26 First Interim	v.26.2	v.26.2	25-26 First Interim			CY
LOCAL CONTROL FUNDING FORMULA						2025-26
LCFF ENTITLEMENT CALCULATION						
Calculation Factors	COLA & Augmentati 1.07% 3PY Average ADA	COLA & Augmentation 2.30% 3PY Average ADA	Base Grant Proration 0.00%	Unduplicated Pupil Percentage 66.59%	66.59%	
Grades TK-3	5,514.97	5,425.74	\$ 10,256	\$ 1,067	\$ 1,508	853 \$ 74,245,909
Grades 4-6	3,841.96	3,746.01	10,411		1,387	784 47,131,693
Grades 7-8	2,457.09	2,348.39	10,719		1,428	808 30,421,257
Grades 9-12	5,761.94	5,493.94	12,423	323	1,698	960 84,627,232
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant			\$ 188,069,750	\$ 7,563,809	\$ 26,054,477	\$ 14,738,055 \$236,426,091
NSS Allowance	-	-	-	-	-	-
TOTAL BASE	17,575.96	17,014.08	\$ 188,069,750	\$ 7,563,809	\$ 26,054,477	\$ 14,738,055 \$236,426,091
ADD ONS:						
Targeted Instructional Improvement Block Grant						\$ 2,807,523
Home-to-School Transportation (COLA added commencing 2023-24)						1,683,654
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	TK ADA	561.60	TK Add-on rate	\$ 5,545.00	3,114,072
ECONOMIC RECOVERY TARGET PAYMENT						
LCFF Entitlement Before Adjustments						\$244,031,340
Miscellaneous Adjustments						-
ADJUSTED LCFF ENTITLEMENT						\$ 244,031,340
Local Revenue (including RDA)						(93,889,599)
Gross State Aid						\$ 150,141,741
Education Protection Account Entitlement						(32,058,854)
Net State Aid						\$ 118,082,887
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)			\$ 5,353.39	17,014.08		\$ 91,083,024
Minimum State Aid Adjustments			\$ -			-
Less Current Year Property Taxes/In-Lieu						(93,889,599)
Less Education Protection Account Entitlement						(32,058,854)
Subtotal State Aid for Historical RL/Charter General BG						\$ -
Categorical Minimum State Aid						24,172,355
Charter School Categorical Block Grant adjusted for ADA						-
Minimum State Aid Guarantee Before Proration Factor						\$ 24,172,355
Proration Factor					0.00%	
Minimum State Aid Guarantee						\$ 24,172,355
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						\$ 118,082,887
ADDITIONAL STATE AID						\$ -
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						\$ 118,082,887
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplemental						\$ 244,031,340
Change Over Prior Year			-0.25%	(608,399)		
LCFF Entitlement Per ADA (excluding Categorical MSA)						14,343
Per-ADA Change Over Prior Year			3.05%	424		
Basic Aid Status (school districts only)						Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES						
State Aid			0.53%	Increase 625,783		2025-26 \$118,082,887
Education Protection Account						32,058,854
Property Taxes Net of In-Lieu Transfers			2.64%	2,417,602		93,889,599
Charter In-Lieu Taxes			0.00%	-		-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			1.24%	3,043,385		\$ 244,031,340

Vista Unified
Multi-Year Projections Summary Report
2025-26 1st Interim

DESCRIPTION	OBJECT CODE	FY 2025-26			FY 2026-27			FY 2027-28			
		Current (Base Year)			First Projected Year			Second Projected Year			
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
A	Beginning Balance as of July 1	\$53,204,144	\$63,118,714	\$116,322,858	\$45,849,869	\$39,007,422	\$84,857,291	\$34,212,449	\$23,418,692	\$57,631,140	
B	Revenues										
1	Revenue Limit Sources	8010-8099	244,031,340	1,799,701	245,831,041	247,618,042	1,884,701	249,502,743	247,968,132	1,959,701	249,927,833
2	Federal Revenues	8100-8299	80,000	15,166,422	15,246,422	80,000	14,272,398	14,352,398	80,000	13,599,399	13,679,399
3	Other State Revenues	8300-8599	6,896,473	50,574,313	57,470,786	6,609,342	39,104,002	45,713,344	6,441,862	37,508,054	43,949,916
4	Other Local Revenues	8600-8799	5,054,408	18,686,988	23,741,396	5,271,306	16,688,463	21,959,769	5,618,399	16,901,065	22,519,464
5	Total Revenues		256,062,221	86,227,424	342,289,645	259,578,691	71,949,564	331,528,254	260,108,393	69,968,219	330,076,612
	Beginning Balance & Revenue (A+B5)		\$309,266,365	\$149,346,138	\$458,612,503	\$305,428,560	\$110,956,985	\$416,385,545	\$294,320,842	\$93,386,910	\$387,707,753
C	Expenditures										
1	Certificated Salaries	1000-1999	94,116,382	45,295,991	139,412,373	102,590,553	41,331,448	143,922,000	110,746,427	39,009,909	149,756,336
2	Classified Salaries	2000-2999	31,879,475	24,956,311	56,835,786	32,931,498	24,334,869	57,266,367	34,018,237	24,807,920	58,826,157
3	Employee Benefits	3000-3999	53,631,951	43,146,662	96,778,613	56,641,092	41,999,055	98,640,148	59,884,622	42,257,844	102,142,466
4	Books & Supplies	4000-4999	7,240,371	19,964,216	27,204,587	6,864,195	15,667,774	22,531,969	6,679,571	15,116,633	21,796,205
5	Services, Other Operating Exp	5000-5999	17,559,570	33,048,460	50,608,030	17,587,303	20,318,279	37,905,582	17,607,964	20,102,218	37,710,182
6	Capital Outlay	6000-6999	1,137,962	586,350	1,724,312	1,170,053	602,885	1,772,938	1,201,878	619,284	1,821,162
7	Other Outgo - exclude Direct Sup.	7100-7299	184,511	2,051,688	2,236,199	189,714	1,912,479	2,102,193	194,874	1,782,315	1,977,189
8	Debt Service	7400-7499	0	0	0	0	0	0	0	0	0
9	Direct Support/Indirect Costs	7300-7399	(5,609,019)	4,795,177	(813,842)	(5,767,193)	4,930,401	(836,792)	(5,924,061)	5,064,508	(859,553)
10	CSR Reduction (for info only)	1000-7999	0	0	0	0	0	0	0	0	0
11	Projected Budget Reduction		0	0	0	(4,550,000)	0	(4,550,000)	(8,550,000)	0	(8,550,000)
12	Total Expenditures:		\$200,141,203	\$173,844,855	\$373,986,058	\$207,657,214	\$151,097,191	\$358,754,405	\$215,859,512	\$148,760,631	\$364,620,143
D	Interfund Xfers/Other Sources										
1	Transfers In	8910-8929	28,500	202,346	230,846	0	0	0	0	0	0
2	Transfers Out	7610-7629	0	0	0	0	0	0	0	0	0
3	Sources	8930-8979	0	0	0	0	0	0	0	0	0
4	Uses	7630-7699	0	0	0	0	0	0	0	0	0
5	Contributions	8980-8999	(63,303,793)	63,303,793	0	(63,558,897)	63,558,897	0	(63,714,686)	63,714,686	0
E	Net Increase (Decrease) In Fund Balance		(\$7,354,275)	(\$24,111,292)	(\$31,465,567)	(\$11,637,421)	(\$15,588,730)	(\$27,226,151)	(\$19,465,804)	(\$15,077,727)	(\$34,543,531)
F	Ending Balance		\$45,849,869	\$39,007,422	\$84,857,291	\$34,212,449	\$23,418,692	\$57,631,140	\$14,746,644	\$8,340,965	\$23,087,609
1	Revolving Cash	9711	250,000	0	250,000	250,000	0	250,000	250,000	0	250,000
2	Other Reserves	97xx	96,000	0	96,000	96,000	0	96,000	96,000	0	96,000
3	Restricted	9740	0	39,007,422	39,007,422	0	23,418,692	23,418,692	0	8,340,965	8,340,965
4	Stabilization Arrangements	9750	3,081,150	0	3,081,150	3,081,150	0	3,081,150	0	0	0
5	Other Commitments	9760	0	0	0	0	0	0	0	0	0
6	Assigned - Other Assignments	9780	0	0	0	0	0	0	0	0	0
7	Reserve for Economic Uncertainties	9789	18,699,303	0	18,699,303	17,937,720	0	17,937,720	10,938,604	0	10,938,604
8	Unassigned/unappropriated Amount	9790	23,723,416	0	23,723,416	12,847,578	0	12,847,578	3,462,040	0	3,462,040
G	Components of Ending Fund Balance Total		\$45,849,869	\$39,007,422	\$84,857,291	\$34,212,449	\$23,418,692	\$57,631,140	\$14,746,644	\$8,340,965	\$23,087,609
5% Calculated Reserve, or \$50,000 (greater of the two)											
Reserve Percentage Level for this district:			5.00%			Total Reserves			5% Calculated Difference*		
FY 2025-26 ADA Input Sheet (District):			17,014.08			FY 2025-26 Bud			\$18,699,303 \$18,699,303 \$0		
						FY 2026-27 Proj			\$17,937,720 \$17,937,720 \$0		
						FY 2027-28 Proj			\$10,938,604 \$18,231,007 (\$7,292,403)		
FY 2026-27 Unappropriated Amount is:			Positive								
FY 2027-28 Unappropriated Amount is:			Positive								

VISTA UNIFIED

2025-26 CASHFLOW

UPDATE DATE	ACTUALS TO MONTH OF:	LEAID	BUSINESS UNIT	BUSINESS ADVISOR
11/14/2025	OCTOBER	68452	05100	A. Wilmot

District's authorizing signature _____

					JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	1st Interim 2025-26
LCFF SOURCES																		
CHARTER BEGINNING BALANCE:					\$ 96,343,290	\$ 87,025,857	\$ 71,750,798	\$ 71,391,983	\$ 69,722,507	\$ 65,771,000	\$ 94,232,889	\$ 103,572,736	\$ 93,560,649	\$ 94,512,817	\$ 115,537,062	\$ 107,227,736		
1.1	S	8011		LCFF	\$ 6,076,962	\$ 6,076,962	\$ 10,938,532	\$ 10,938,532	\$ 10,938,532	\$ 10,938,532	\$ 10,938,532	\$ 10,938,531	\$ 10,938,531	\$ 10,938,531	\$ 10,938,531	\$ 7,482,179	\$ 118,082,887	\$ 118,082,887
1.2	S	8021-8046		Property Taxes	\$ 528,763	\$ 1,416,927	\$ 1,289,272	\$ 842,686	\$ 8,227,551	\$ 28,610,262	\$ 14,443,073	\$ 3,188,468	\$ 2,664,059	\$ 32,414,760	\$ 5,099,728	\$ 5,027,906	\$ 103,753,454	\$ 103,753,454
1.3	S	8012		EPA	\$ -	\$ -	\$ 9,608,932	\$ -	\$ -	\$ 9,608,932	\$ -	\$ -	\$ 9,608,932	\$ -	\$ -	\$ 3,232,059	\$ 32,058,854	\$ 32,058,854
1.4	S	8047		RDA Residual Balance & CRD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,345,730	\$ -	\$ -	\$ -	\$ -	\$ 4,345,730	\$ 8,691,459	\$ 8,691,459
1.5	S	8096		Charter In Lieu Taxes	\$ -	\$ -	\$ (3,078,449)	\$ (1,404,373)	\$ (1,484,425)	\$ (1,484,425)	\$ (1,484,425)	\$ (1,484,425)	\$ (1,298,872)	\$ (1,298,872)	\$ (1,298,872)	\$ (4,238,175)	\$ (18,555,314)	\$ (18,555,314)
1.6	S	8097		Special Education - Prop Tax Transfer	\$ -	\$ -	\$ -	\$ -	\$ 449,925	\$ -	\$ -	\$ -	\$ 449,925	\$ -	\$ -	\$ 899,851	\$ 1,799,701	\$ 1,799,701
1.7	A	Multiple		Other Revenue Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8000-8099 TOTAL LCFF SOURCES					\$ 6,605,725	\$ 7,493,889	\$ 18,758,287	\$ 10,376,844	\$ 18,131,583	\$ 47,673,301	\$ 28,242,910	\$ 12,642,573	\$ 22,362,574	\$ 42,054,419	\$ 14,739,387	\$ 16,749,548	\$ 245,831,041	\$ 245,831,041
FEDERAL REVENUE																		
2.1	A	8110		Impact Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.2	S	8181&8182		Special Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,625,326
2.3	S/A	8285	9010 roll-up	Federal Pass Through	\$ -	\$ -	\$ -	\$ -	\$ 175,951	\$ -	\$ -	\$ -	\$ 175,951	\$ -	\$ -	\$ 175,951	\$ 527,853	\$ 703,804
2.4	S	8290	3010&3025	Title I - Fed Cash Mgmt System	\$ -	\$ -	\$ -	\$ 830,344	\$ -	\$ 1,569,243	\$ -	\$ 1,569,243	\$ -	\$ 1,569,243	\$ -	\$ 1,569,243	\$ 5,538,073	\$ 6,276,972
2.5	S	8290	4035	Title II - Fed Cash Mgmt System	\$ -	\$ -	\$ 146,832	\$ -	\$ -	\$ 151,976	\$ -	\$ 151,976	\$ -	\$ 151,976	\$ -	\$ 151,976	\$ 602,761	\$ 607,905
2.6	S	8290	4201&4203	Title III - Fed Cash Mgmt System	\$ -	\$ -	\$ -	\$ 102,461	\$ -	\$ 180,686	\$ -	\$ 180,686	\$ -	\$ 180,686	\$ -	\$ 180,686	\$ 644,518	\$ 722,743
2.7	A	Multiple		Other Federal	\$ -	\$ -	\$ 138,710	\$ 35,407	\$ 59,983	\$ 74,389	\$ 182,044	\$ (6,155)	\$ 45,839	\$ 50,684	\$ 85,129	\$ 207,976	\$ 874,005	\$ 1,309,672
2.8	M	8220&8290	Multiple	Other Federal (One-Time Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8100-8299 TOTAL FEDERAL REVENUE					\$ -	\$ -	\$ 285,542	\$ 968,212	\$ 235,934	\$ 1,976,294	\$ 182,044	\$ (6,155)	\$ 2,123,695	\$ 50,684	\$ 85,129	\$ 2,285,832	\$ 8,187,211	\$ 15,246,422
OTHER STATE REVENUE																		
3.1	S	8311-8319	6500&6510	PA Sp. Ed. (SELPA Administrator & Infant)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (84,367)	\$ (84,367)	\$ (725,000)
3.2	M	8311-8319		PA Recompensations CY & PY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.3	S	8550		Mandate Block	\$ -	\$ -	\$ -	\$ -	\$ 895,808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 895,808	\$ 895,808
3.4	S	8560		Lottery	\$ -	\$ -	\$ -	\$ (326,398)	\$ -	\$ -	\$ 1,171,349	\$ -	\$ -	\$ 1,171,349	\$ -	\$ 1,171,349	\$ 3,187,647	\$ 4,685,394
3.5	M	8590	0000	PA Home to School Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.6	S	8590	2600	PA Expanded Learning Opportunities Program (TK/K-6)	\$ 844,781	\$ 844,781	\$ 1,520,606	\$ 1,520,606	\$ 1,520,606	\$ 1,520,606	\$ 1,520,606	\$ 1,520,606	\$ 1,520,606	\$ 1,520,606	\$ 1,520,606	\$ 1,520,604	\$ 16,895,620	\$ 16,895,620
3.7	S	8590	6546	PA Mental Health-Related Services	\$ 71,589	\$ 71,589	\$ 128,861	\$ 128,861	\$ 128,861	\$ 128,861	\$ 128,861	\$ 128,860	\$ 128,860	\$ 128,860	\$ 128,860	\$ 128,862	\$ 1,431,785	\$ 1,431,785
3.8	S	8590	6547	PA SpEd Early Intervention Preschool Grant	\$ 58,178	\$ 58,178	\$ 104,720	\$ 104,720	\$ 104,720	\$ 104,720	\$ 104,720	\$ 104,719	\$ 104,719	\$ 104,719	\$ 104,719	\$ 104,720	\$ 1,163,552	\$ 1,163,552
3.9	S	8590	6770	PA Arts and Music in Schools (AMS) - (Prop 28)	\$ 165,449	\$ 165,449	\$ 297,809	\$ 297,809	\$ 297,809	\$ 297,809	\$ 297,809	\$ 297,808	\$ 297,808	\$ 297,808	\$ 297,808	\$ 297,809	\$ 3,308,984	\$ 3,308,984
3.10	S	8590	7399	PA LCFF Equity Multiplier	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 99,178	\$ 99,178	\$ 99,178	\$ 99,178	\$ 99,178	\$ 495,888	\$ 495,888
3.11	O	8590	7690	STRS On-Behalf - Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,217,809	\$ 14,217,809	\$ 14,217,809
3.12	A	Multiple		Other State	\$ 690,145	\$ 129,829	\$ 3,572,365	\$ 4,335,174	\$ 638,770	\$ 848,673	\$ 2,225,879	\$ 1,200,525	\$ 552,695	\$ 34,732	\$ 1,032,905	\$ (160,747)	\$ 15,100,946	\$ 15,100,946
3.13	M	8520&8590	Multiple	Other State (One-Time Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8300-8599 TOTAL OTHER STATE REVENUE					\$ 1,830,142	\$ 1,269,826	\$ 5,624,361	\$ 6,060,772	\$ 3,586,574	\$ 2,900,669	\$ 5,449,224	\$ 3,351,696	\$ 2,703,865	\$ 3,357,251	\$ 3,184,075	\$ 17,295,216	\$ 56,613,672	\$ 57,470,786
OTHER LOCAL REVENUE																		
4.1	S	8792	SPED	PA Special Education - Pass Through	\$ 743,658	\$ 739,948	\$ 1,335,244	\$ 1,335,244	\$ 1,335,244	\$ 1,335,244	\$ 1,335,244	\$ 1,335,242	\$ 1,335,242	\$ 1,335,242	\$ 1,335,242	\$ 538,352	\$ 14,039,146	\$ 14,039,146
4.2	A	Multiple		Other Local	\$ 25,300	\$ 81,203	\$ 2,093,948	\$ 1,115,348	\$ 159,117	\$ 1,116,729	\$ 788,793	\$ 222,182	\$ 598,629	\$ 1,292,340	\$ 640,349	\$ 1,568,314	\$ 9,702,250	\$ 9,702,250
8600-8799 TOTAL OTHER LOCAL REVENUE					\$ 768,958	\$ 821,151	\$ 3,429,192	\$ 2,450,592	\$ 1,494,361	\$ 2,451,973	\$ 2,124,037	\$ 1,557,424	\$ 1,933,871	\$ 2,627,582	\$ 1,975,591	\$ 2,106,666	\$ 23,741,396	\$ 23,741,396
OTHER FINANCING SOURCES																		
5.1	A	8900-8998		Transfers In & Other Sources	\$ -	\$ -	\$ 59,300	\$ 143,046	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,500	\$ 230,846	\$ 230,846
8900-8998 TOTAL OTHER FINANCING SOURCES					\$ -	\$ -	\$ 59,300	\$ 143,046	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,500	\$ 230,846	\$ 230,846
8000-8998 TOTAL REVENUE					\$ 9,204,825	\$ 9,584,866	\$ 28,156,683	\$ 19,999,465	\$ 23,448,452	\$ 55,002,237	\$ 35,998,215	\$ 17,545,537	\$ 29,124,005	\$ 48,089,937	\$ 19,984,181	\$ 38,465,762	\$ 334,604,166	\$ 342,520,491
SALARIES & BENEFITS																		
6.1	A	1000-1999		Certificated	\$ 10,182,977	\$ 11,153,475	\$ 11,305,533	\$ 11,305,388	\$ 11,403,932	\$ 11,222,696	\$ 11,166,931	\$ 11,194,814	\$ 11,292,402	\$ 11,376,050	\$ 11,403,932	\$ 14,554,652	\$ 137,562,781	\$ 139,412,373
6.2	A	2000-2999		Classified	\$ 1,970,468	\$ 4,520,783	\$ 4,517,596	\$ 4,679,862	\$ 4,416,141	\$ 4,330,887	\$ 4,427,508	\$ 4,558,230	\$ 4,978,815	\$ 4,586,648	\$ 4,586,648	\$ 7,701,249	\$ 55,274,834	\$ 56,835,786
6.3	A	3000-3999		Benefits	\$ 7,448,539	\$ 5,488,211	\$ 6,265,946	\$ 5,673,815	\$ 6,233,341	\$ 6,241,597	\$ 6,439,743	\$ 6,505,791	\$ 6,613,120	\$ 6,481,023	\$ 6,621,376	\$ 7,925,837	\$ 77,938,340	\$ 82,560,804
6.4	O	3101-3112	7690	STRS On-Behalf - Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,217,809	\$ 14,217,809	\$ 14,217,809
6.5	M	1000-3999		Salaries & Benefits (One-Time Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000-3999 TOTAL SALARIES & BENEFITS					\$ 19,601,984	\$ 21,162,468	\$ 22,089,075	\$ 21,659,065	\$ 22,053,413	\$ 21,795,180	\$ 22,034,182	\$ 22,258,835	\$ 22,884,337	\$ 22,443,721	\$ 22,611,957	\$ 44,399,547	\$ 284,993,763	\$ 293,026,772
OTHER EXPENDITURES																		
7.1	A	4000-4999		Supplies	\$ 422,509	\$ 1,675,069	\$ 2,652,033	\$ 1,568,419	\$ 1,275,895	\$ 609,383	\$ 1,420,079	\$ 1,278,616	\$ 1,066,420	\$ 1,058,258	\$ 1,520,736	\$ 1,871,676	\$ 16,419,092	\$ 27,204,587



7.2	A	5500-5599	Utilities	\$ 64,299	\$ 411,253	\$ 524,543	\$ 581,522	\$ 672,342	\$ 876,694	\$ 437,085	\$ 558,183	\$ 372,122	\$ 302,112	\$ 410,595	\$ 865,341	\$ 6,076,091	\$ 6,307,150
7.3	A	5000-5999	Other Services (Excl. Utilities)	\$ 4,416,207	\$ 2,967,741	\$ 2,590,111	\$ 3,693,777	\$ 2,844,116	\$ 3,211,814	\$ 2,724,504	\$ 2,972,589	\$ 3,659,253	\$ 3,247,255	\$ 3,353,577	\$ 5,723,674	\$ 41,404,617	\$ 44,300,880
7.4	A	6000-6999	Capital	\$ 47,439	\$ 430,587	\$ 150,640	\$ 367,164	\$ 234,162	\$ 33,624	\$ 68,972	\$ 117,598	\$ 133,807	\$ 6,380	\$ 81,732	\$ 266,751	\$ 1,938,856	\$ 1,724,312
7.5	O	7200-7299	Pass Through Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.6	A	7000-7998	Transfers Out, Other Uses & Outgo	\$ 9,226	\$ 9,226	\$ 16,606	\$ 16,606	\$ 320,030	\$ 13,655	\$ (26,456)	\$ 371,804	\$ 55,899	\$ 7,965	\$ 314,910	\$ 248,059	\$ 1,357,530	\$ 1,422,357
7.7	M	4000-7998	Other Expenditures (One-Time Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4000-7998 TOTAL OTHER EXPENDITURES				\$ 4,959,679	\$ 5,493,875	\$ 5,933,932	\$ 6,227,488	\$ 5,346,546	\$ 4,745,169	\$ 4,624,186	\$ 5,298,790	\$ 5,287,500	\$ 4,621,971	\$ 5,681,551	\$ 8,975,500	\$ 67,196,186	\$ 80,959,286
1000-7998 TOTAL EXPENDITURES				\$ 24,561,664	\$ 26,656,344	\$ 28,023,007	\$ 27,886,552	\$ 27,399,959	\$ 26,540,349	\$ 26,658,367	\$ 27,557,625	\$ 28,171,837	\$ 27,065,691	\$ 28,293,507	\$ 53,375,047	\$ 352,189,949	\$ 373,986,058

ASSETS				Beginning Bal													Ending Balance	
8.1	NP	9111-9199	Other Cash Equivalents	\$ (358,729)	\$ -	\$ (1,886,503)	\$ 1,716,107	\$ 151,126	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (377,999)	
8.2	NP	9200-9299	Receivables	\$ (26,612,378)	\$ 1,949,444	\$ 2,821,080	\$ 4,891,091	\$ 7,111,399	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (9,839,364)	
8.3	NP	9300-9319	Temporary Loans / Due From	\$ (505,295)	\$ 81,202	\$ 73,815	\$ 350,277	\$ (143,046)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (143,046)	
8.4	NP	9320-9499	Other Assets	\$ (3,525,517)	\$ 66,108	\$ 26,428	\$ 46,334	\$ (3,127)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,389,774)	
8.5	M	92XX	Deferrals (Excl. Adj. & PY Recom.)	\$ (15,103,563)	\$ 15,103,563	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (10,087,337)	
9111-9499 TOTAL ASSETS (excluding cash 9110)				\$ (46,105,483)	\$ 17,200,317	\$ 1,034,820	\$ 7,003,810	\$ 7,116,353	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (23,837,520)	

LIABILITIES & DEFERRED INFLOWS				Beginning Bal													Ending Balance	
9.1	NP	9500-9599	Payables	\$ 17,923,001	\$ (15,155,523)	\$ (9,681)	\$ (1,416,680)	\$ (299,038)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,042,079	
9.2	NP	9650-9659	Unearned Revenue	\$ 4,377,724	\$ -	\$ -	\$ (4,342,772)	\$ (34,953)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0	
9.3	NP	9690-9699	Deferred Inflows of Resources	\$ 3,071,713	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,071,713	
9.4	M	95XX	Deferrals (Excl. Adj. & PY Recom.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
9500-9699 TOTAL CURRENT LIABILITIES				\$ 25,372,438	\$ (15,155,523)	\$ (9,681)	\$ (5,759,452)	\$ (333,991)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,113,792

OTHER ACTIVITY				Beginning Bal													Ending Balance	
10.1	NP	9793	Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10.2	NP	9795	Other Restatements	\$ (4,411,986)	\$ 4,411,986	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10.3	NP	7999	Expense Suspense	\$ 1	\$ (1)	\$ 29	\$ (29)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10.4	NP	8999	Revenue Suspense	\$ 566,500	\$ 2,109	\$ (568,609)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10.5	NP	9910	Payroll Suspense	\$ 3,427,172	\$ 950,361	\$ (585,043)	\$ (566,630)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,225,860	
10.6	NP	Multiple	Treasury Reconciling Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
9111-9499 TOTAL OTHER ACTIVITY				\$ 3,993,673	\$ 952,468	\$ (1,153,623)	\$ (566,659)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,225,860	

ENDING BALANCE SUBTOTAL Prior to Borrowing	\$ 86,261,442	\$ 71,168,511	\$ 71,211,733	\$ 68,957,123	\$ 65,007,524	\$ 93,469,413	\$ 102,809,260	\$ 92,797,173	\$ 93,749,341	\$ 114,773,586	\$ 106,464,260	\$ 81,467,638	\$ 61,496,162
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BORROWING ACTIVITY				Beginning Bal													Ending Balance	
11.1	M	9640	TRAN / TTF Principal Amounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
11.2	M	8660	TRAN / TTF Premium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
11.3	M	5800	TRAN / TTF Issuance Cost & Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
11.4	M	9135&9640	TRAN / TTF Repayment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
11.5	M	9600-9619	Temporary Loans / Due To	\$ 763,476	\$ 939	\$ (181,189)	\$ (583,226)	\$ 1,908	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,908)	\$ -	\$ -	
11.6	M	9629-9649	Other Liabilities (Excluding TRANs)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL BORROWING ACTIVITY				\$ 763,476	\$ 939	\$ (181,189)	\$ (583,226)	\$ 1,908	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,908)	\$ -	\$ -

TOTAL BEGINNING BALANCES (Excluding 9110) Prior Year Transactions	\$ (19,969,568)																\$ (19,969,568)
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ENDING CASH BALANCE 9110	\$ 87,025,857	\$ 71,750,798	\$ 71,391,983	\$ 69,722,507	\$ 65,771,000	\$ 94,232,889	\$ 103,572,736	\$ 93,560,649	\$ 94,512,817	\$ 115,537,062	\$ 107,227,736	\$ 82,229,207	\$ 82,229,207
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UPDATE DATE	ACTUALS END BAL TO MONTH OF:	LEAID	BUSINESS UNIT	BUSINESS ADVISOR
11/14/2025	OCTOBER 2025-26	68452	05100	A. Wilmot

District's authorizing signature _____

				JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL	1st Interim MYP	
				BEGINNING BALANCE:												July - June 30th	SY1 2026-27	
LCFF SOURCES																		
1.1	S	8011		LCFF	\$ 6,010,507	\$ 6,010,507	\$ 10,818,913	\$ 10,818,913	\$ 10,818,913	\$ 10,818,913	\$ 10,818,913	\$ 10,818,913	\$ 10,818,913	\$ 10,818,913	\$ 10,818,913	\$ 120,210,144	\$ 120,210,144	
1.2	S	8021-8046		Property Taxes	\$ 532,406	\$ 1,904,873	\$ 638,231	\$ 1,617,606	\$ 8,474,378	\$ 29,468,570	\$ 14,876,366	\$ 3,284,122	\$ 2,743,980	\$ 33,387,203	\$ 5,252,720	\$ 4,685,605	\$ 106,866,058	\$ 106,866,058
1.3	S	8012		EPA	\$ -	\$ -	\$ 7,742,891	\$ -	\$ -	\$ 7,742,891	\$ -	\$ -	\$ 7,742,891	\$ -	\$ -	\$ 7,742,891	\$ 30,971,563	\$ 30,971,563
1.4	S	8047		RDA Residual Balance & CRD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,476,101	\$ -	\$ -	\$ -	\$ -	\$ 4,476,101	\$ 8,952,203	\$ 8,952,203
1.5	S	8096		Charter In Lieu Taxes	\$ -	\$ (1,162,916)	\$ (2,325,831)	\$ (1,550,554)	\$ (1,550,554)	\$ (1,550,554)	\$ (1,550,554)	\$ (1,356,735)	\$ (1,356,735)	\$ (1,356,735)	\$ (4,070,204)	\$ (19,381,926)	\$ (19,381,926)	
1.6	S	8097		Special Education - Prop Tax Transfer	\$ -	\$ -	\$ -	\$ -	\$ 471,175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 942,351	\$ 1,884,701	\$ 1,884,701	
1.7	A	Multiple		Other Revenue Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		8000-8099		TOTAL LCFF SOURCES	\$ 6,542,913	\$ 6,752,464	\$ 16,874,204	\$ 10,885,964	\$ 18,213,912	\$ 46,479,820	\$ 28,620,826	\$ 12,552,480	\$ 20,420,225	\$ 42,849,381	\$ 14,714,898	\$ 24,595,656	\$ 249,502,743	\$ 249,502,743
FEDERAL REVENUE																		
2.1	A	8110		Impact Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.2	S	8181&8182		Special Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,363,989
2.3	S/A	8285	9010 roll-up	Federal Pass Through	\$ -	\$ -	\$ -	\$ -	\$ 172,432	\$ -	\$ -	\$ -	\$ 172,432	\$ -	\$ -	\$ 172,432	\$ 517,296	\$ 689,728
2.4	S	8290	3010&3025	Title I - Fed Cash Mgmt System	\$ -	\$ -	\$ 1,425,461	\$ -	\$ -	\$ 1,425,461	\$ -	\$ -	\$ 1,425,461	\$ -	\$ -	\$ 1,425,461	\$ 5,701,845	\$ 5,701,845
2.5	S	8290	4035	Title II - Fed Cash Mgmt System	\$ -	\$ -	\$ 150,830	\$ -	\$ -	\$ 150,830	\$ -	\$ -	\$ 150,830	\$ -	\$ -	\$ 150,830	\$ 603,319	\$ 603,319
2.6	S	8290	4201&4203	Title III - Fed Cash Mgmt System	\$ -	\$ -	\$ 114,228	\$ -	\$ -	\$ 114,228	\$ -	\$ -	\$ 114,228	\$ -	\$ -	\$ 114,228	\$ 456,910	\$ 456,910
2.7	A	Multiple		Other Federal	\$ 35,496	\$ 14,290	\$ 43,179	\$ 159,961	\$ 70,377	\$ 87,279	\$ 213,588	\$ (7,222)	\$ 53,781	\$ 59,467	\$ 99,879	\$ 244,013	\$ 1,074,088	\$ 1,536,606
2.8	M	8220&8290	Multiple	Other Federal (One-Time Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		8100-8299		TOTAL FEDERAL REVENUE	\$ 35,496	\$ 14,290	\$ 1,733,697	\$ 159,961	\$ 242,809	\$ 1,777,798	\$ 213,588	\$ (7,222)	\$ 1,916,732	\$ 59,467	\$ 99,879	\$ 2,106,964	\$ 8,353,459	\$ 14,352,398
OTHER STATE REVENUE																		
3.1	S	8311-8319	6500&6510	PA Sp. Ed. (SELPA Administrator & Infant)	\$ (36,169)	\$ (36,169)	\$ (65,105)	\$ (65,105)	\$ (65,105)	\$ (65,105)	\$ (66,298)	\$ (66,298)	\$ (66,298)	\$ (66,298)	\$ (87,320)	\$ (750,375)	\$ (750,375)	
3.2	M	8311-8319		PA Recompensations CY & PY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3.3	S	8550		Mandate Block	\$ -	\$ -	\$ -	\$ -	\$ 823,555	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 823,555	\$ 823,555	
3.4	S	8560		Lottery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,125,853	\$ -	\$ -	\$ 1,125,853	\$ -	\$ 1,125,853	\$ 3,377,558	\$ 4,503,411	
3.5	S	8590	0000	PA Home to School Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3.6	S	8590	2600	PA Expanded Learning Opportunities Program (TK/K-6)	\$ 832,639	\$ 832,639	\$ 1,498,751	\$ 1,498,751	\$ 1,498,751	\$ 1,498,751	\$ 1,498,751	\$ 1,498,751	\$ 1,498,751	\$ 1,498,751	\$ 1,498,751	\$ 16,652,789	\$ 16,652,789	
3.7	S	8590	6546	PA Mental Health-Related Services	\$ 68,578	\$ 68,578	\$ 123,440	\$ 123,440	\$ 123,440	\$ 123,440	\$ 123,440	\$ 123,440	\$ 123,440	\$ 123,440	\$ 123,440	\$ 1,371,554	\$ 1,371,554	
3.8	S	8590	6547	PA SpEd Early Intervention Preschool Grant	\$ 51,323	\$ 51,323	\$ 92,381	\$ 92,381	\$ 92,381	\$ 92,381	\$ 92,381	\$ 92,381	\$ 92,381	\$ 92,381	\$ 92,381	\$ 1,026,457	\$ 1,026,457	
3.9	S	8590	6770	PA Arts and Music in Schools (AMS) - (Prop 28)	\$ 6770	\$ 132,617	\$ 238,711	\$ 238,711	\$ 238,711	\$ 238,711	\$ 238,711	\$ 238,711	\$ 238,711	\$ 238,711	\$ 238,711	\$ 2,652,341	\$ 2,652,341	
3.10	S	8590	7399	PA LCFF Equity Multiplier	\$ 24,062	\$ 24,062	\$ 43,312	\$ 43,312	\$ 43,312	\$ 43,312	\$ 43,312	\$ 43,312	\$ 43,312	\$ 43,312	\$ 43,312	\$ 481,248	\$ 481,248	
3.11	O	8590	7690	STRS On-Behalf - Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,667,809	\$ 14,667,809	\$ 14,667,809	
3.12	A	Multiple		Other State	\$ 48,415	\$ (232,223)	\$ 118,682	\$ 115,683	\$ 181,237	\$ 240,792	\$ 631,543	\$ 340,622	\$ 156,815	\$ 9,854	\$ 293,064	\$ 2,380,070	\$ 4,284,555	\$ 4,284,555
3.13	M	8520&8590	Multiple	Other State (One-Time Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		8300-8599		TOTAL OTHER STATE REVENUE	\$ 1,121,466	\$ 840,827	\$ 2,050,172	\$ 2,047,173	\$ 2,936,282	\$ 2,172,282	\$ 3,688,886	\$ 2,270,919	\$ 2,087,111	\$ 3,066,004	\$ 2,223,360	\$ 20,083,008	\$ 44,587,491	\$ 45,713,344
OTHER LOCAL REVENUE																		
4.1	S	8792	SPED	PA Special Education - Pass Through	\$ 715,996	\$ 715,996	\$ 1,288,794	\$ 1,288,794	\$ 1,288,794	\$ 1,288,794	\$ 1,288,794	\$ 1,288,794	\$ 1,288,794	\$ 1,288,794	\$ 1,288,794	\$ 14,319,929	\$ 14,319,929	
4.2	A	Multiple		Other Local	\$ (427,067)	\$ 202,456	\$ 46,603	\$ (179,536)	\$ 125,293	\$ 879,346	\$ 621,119	\$ 174,952	\$ 471,378	\$ 1,017,627	\$ 504,229	\$ 3,042,948	\$ 6,479,348	\$ 7,639,840
		8600-8799		TOTAL OTHER LOCAL REVENUE	\$ 288,929	\$ 918,452	\$ 1,335,397	\$ 1,109,257	\$ 1,414,087	\$ 2,168,139	\$ 1,909,913	\$ 1,463,746	\$ 1,760,172	\$ 2,306,420	\$ 1,793,023	\$ 4,331,742	\$ 20,799,277	\$ 21,959,769
OTHER FINANCING SOURCES																		
5.1	A	8900-8998		Transfers In & Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		8900-8998		TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		8000-8998		TOTAL REVENUE	\$ 7,988,804	\$ 8,526,034	\$ 21,993,470	\$ 14,202,356	\$ 22,807,089	\$ 52,598,039	\$ 34,433,213	\$ 16,279,923	\$ 26,184,240	\$ 48,281,272	\$ 18,831,160	\$ 51,117,369	\$ 323,242,970	\$ 331,528,254
SALARIES & BENEFITS																		
6.1	A	1000-1999		Certificated	\$ 9,916,226	\$ 11,729,643	\$ 11,413,015	\$ 11,600,113	\$ 11,772,820	\$ 11,585,721	\$ 11,528,152	\$ 11,556,937	\$ 11,657,682	\$ 11,744,035	\$ 11,772,820	\$ 15,025,457	\$ 141,302,620	\$ 143,922,000
6.2	A	2000-2999		Classified	\$ 1,614,912	\$ 4,472,503	\$ 4,415,237	\$ 4,501,136	\$ 4,449,597	\$ 4,363,697	\$ 4,461,050	\$ 4,592,763	\$ 5,016,534	\$ 4,621,396	\$ 4,621,396	\$ 7,759,593	\$ 54,889,813	\$ 57,266,367
6.3	A	3000-3999		Benefits	\$ 5,684,927	\$ 5,911,653	\$ 6,415,487	\$ 5,987,228	\$ 6,339,912	\$ 6,348,309	\$ 6,549,842	\$ 6,617,020	\$ 6,726,184	\$ 6,591,829	\$ 6,734,582	\$ 8,061,345	\$ 77,968,317	\$ 83,972,339
6.4	O	3101-3112	7690	STRS On-Behalf - Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,667,809	\$ 14,667,809	\$ 14,667,809
6.5	M	1000-3999		Salaries & Benefits (One-Time Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		1000-3999		TOTAL SALARIES & BENEFITS	\$ 17,216,065	\$ 22,113,799	\$ 22,243,738	\$ 22,088,477	\$ 22,562,328	\$ 22,297,727	\$ 22,539,045	\$ 22,766,720	\$ 23,400,400	\$ 22,957,260	\$ 23,128,797	\$ 45,514,203	\$ 288,828,558	\$ 299,828,515
OTHER EXPENDITURES																		
7.1	A	4000-4999		Supplies	\$ 90,128	\$ 673,706	\$ 2,228,412	\$ 1,135,611	\$ 1,056,749	\$ 504,716	\$ 1,176,169	\$ 1,059,003	\$ 883,253	\$ 876,494	\$ 1,259,537	\$ 1,550,199	\$ 12,493,977	\$ 22,531,969
7.2	A	5500-5599		Utilities	\$ 73,969	\$ 240,666	\$ 453,460	\$ 340,899	\$ 571,381	\$ 745,046	\$ 371,451	\$ 474,364	\$ 316,243	\$ 256,746	\$ 348,939	\$ 735,398	\$ 4,928,561	\$ 5,360,045

7.3	A	5000-5999	Other Services (Excl. Utilities)	\$ 1,236,730	\$ 2,974,662	\$ 1,825,805	\$ 1,969,005	\$ 2,089,423	\$ 2,359,551	\$ 2,001,551	\$ 2,183,806	\$ 2,688,261	\$ 2,385,588	\$ 2,463,697	\$ 4,204,883	\$ 28,382,963	\$ 32,545,537
7.4	A	6000-6999	Capital	\$ -	\$ 114,177	\$ 56,911	\$ 200,165	\$ 240,765	\$ 34,572	\$ 70,918	\$ 120,914	\$ 137,580	\$ 6,560	\$ 84,037	\$ 274,273	\$ 1,340,873	\$ 1,772,938
7.5	O	7200-7299	Pass Through Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.6	A	7000-7998	Transfers Out, Other Uses & Outgo	\$ (18,722)	\$ (190,178)	\$ (31,861)	\$ (28,248)	\$ (739,035)	\$ (31,532)	\$ 61,094	\$ (858,594)	\$ (129,085)	\$ (18,394)	\$ (727,210)	\$ (572,834)	\$ 1,265,401	\$ (3,284,599)
7.7	M	4000-7998	Other Expenditures (One-Time Funding)	\$ (379,167)	\$ (379,167)	\$ (379,167)	\$ (379,167)	\$ (379,167)	\$ (379,167)	\$ (379,167)	\$ (379,167)	\$ (379,167)	\$ (379,167)	\$ (379,167)	\$ (379,167)	\$ (4,550,000)	\$ -
4000-7998 TOTAL OTHER EXPENDITURES				\$ 1,002,938	\$ 3,433,866	\$ 4,153,560	\$ 3,238,266	\$ 2,840,117	\$ 3,233,187	\$ 3,302,015	\$ 2,600,326	\$ 3,517,086	\$ 3,127,827	\$ 3,049,834	\$ 5,812,754	\$ 43,861,775	\$ 58,925,890
1000-7998 TOTAL EXPENDITURES				\$ 18,219,003	\$ 25,547,665	\$ 26,397,298	\$ 25,326,743	\$ 25,402,445	\$ 25,530,914	\$ 25,841,059	\$ 25,367,045	\$ 26,917,486	\$ 26,085,087	\$ 26,178,631	\$ 51,326,957	\$ 332,690,333	\$ 358,754,405

ASSETS				Beginning Bal													Ending Balance
8.1	NP	9111-9199	Other Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8.2	NP	9200-9299	Receivables	\$ (8,556,958)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,168,928	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
8.3	NP	9300-9319	Temporary Loans / Due From	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
8.4	NP	9320-9499	Other Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
8.5	M	92XX	Deferrals (Excl. Adj. & PY Recomp.)	\$ 10,087,337	\$ (10,087,337)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
9111-9499 TOTAL ASSETS (excluding cash 9110)				\$ 1,530,378	\$ (10,087,337)	\$ -	\$ -	\$ -	\$ -	\$ 8,168,928	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (388,030)

LIABILITIES & DEFERRED INFLOWS				Beginning Bal													Ending Balance
9.1	NP	9500-9599	Payables	\$ 22,010,653	\$ (11,005,326)	\$ (8,804,261)	\$ (2,201,065)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
9.2	NP	9650-9659	Unearned Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
9.4	M	95XX	Deferrals (Excl. Adj. & PY Recomp.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
9500-9699 TOTAL CURRENT LIABILITIES				\$ 22,010,653	\$ (11,005,326)	\$ (8,804,261)	\$ (2,201,065)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OTHER ACTIVITY				Beginning Bal													Ending Balance
10.1	NP	9793	Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10.2	NP	9795	Other Restatements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
10.3	NP	7999	Expense Suspense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
10.4	NP	8999	Revenue Suspense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
10.5	NP	9910	Payroll Suspense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
10.6	NP	Multiple	Treasury Reconciling Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
9111-9499 TOTAL OTHER ACTIVITY				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

ENDING BALANCE SUBTOTAL Prior to Borrowing				\$ 50,906,345	\$ 25,080,453	\$ 18,475,559	\$ 7,351,172	\$ 4,755,816	\$ 39,991,869	\$ 48,584,023	\$ 39,496,901	\$ 38,763,655	\$ 60,959,840	\$ 53,612,370	\$ 53,402,782	\$ 72,393,813
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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:

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 (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2025-26)	District Regular	16,979.27	16,979.26		
	Charter School	0.00	0.00		
	Total ADA	16,979.27	16,979.26	0.0%	Met
1st Subsequent Year (2026-27)	District Regular	16,735.40	16,673.47		
	Charter School	0.00	0.00		
	Total ADA	16,735.40	16,673.47	(.4%)	Met
2nd Subsequent Year (2027-28)	District Regular	16,425.97	16,220.52		
	Charter School	0.00	0.00		
	Total ADA	16,425.97	16,220.52	(1.3%)	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	17,826.00	17,626.00		
Charter School		0.00		
Total Enrollment	17,826.00	17,626.00	(1.1%)	Met
1st Subsequent Year (2026-27)				
District Regular	17,594.00	17,132.00		
Charter School		0.00		
Total Enrollment	17,594.00	17,132.00	(2.6%)	Not Met
2nd Subsequent Year (2027-28)				
District Regular	17,348.00	16,653.00		
Charter School		0.00		
Total Enrollment	17,348.00	16,653.00	(4.0%)	Not Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. **STANDARD NOT MET** - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The district has observed higher enrollment decline than originally expected so we have revised our projections accordingly.

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	17,241	18,818	
Charter School			
Total ADA/Enrollment	17,241	18,818	91.6%
Second Prior Year (2023-24)			
District Regular	17,252	18,483	
Charter School			
Total ADA/Enrollment	17,252	18,483	93.3%
First Prior Year (2024-25)			
District Regular	16,852	18,054	
Charter School	0		
Total ADA/Enrollment	16,852	18,054	93.3%
Historical Average Ratio:			92.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.3%

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	16,369	17,626		
Charter School	0	0		
Total ADA/Enrollment	16,369	17,626	92.9%	Met
1st Subsequent Year (2026-27)				
District Regular	15,974	17,132		
Charter School	0	0		
Total ADA/Enrollment	15,974	17,132	93.2%	Met
2nd Subsequent Year (2027-28)				
District Regular	15,517	16,653		
Charter School	0	0		
Total ADA/Enrollment	15,517	16,653	93.2%	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:

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.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2025-26)	259,954,733.00		
1st Subsequent Year (2026-27)	265,093,028.00	266,999,932.00	.7%	Met
2nd Subsequent Year (2027-28)	267,621,647.00	268,394,419.00	.3%	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 (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2022-23)	167,932,741.20	
Second Prior Year (2023-24)	176,701,259.44	206,715,395.91	85.5%
First Prior Year (2024-25)	183,405,628.99	204,081,576.39	89.9%
	Historical Average Ratio:		88.0%

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	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):	85.0% to 91.0%	85.0% to 91.0%	85.0% to 91.0%

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 (Form 01I, Objects 1000- 3999)	Total Expenditures (Form 01I, Objects 1000- 7499)		
	Current Year (2025-26)	179,627,808.00		
1st Subsequent Year (2026-27)	192,163,143.00	207,657,215.00	92.5%	Not Met
2nd Subsequent Year (2027-28)	204,649,286.00	215,859,512.00	94.8%	Not 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 NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

As one time federal and state funds expire, the district is absorbing some salary costs into its unrestricted general fund.

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)	14,382,523.00	15,246,422.00	6.0%	Yes
1st Subsequent Year (2026-27)	14,096,473.00	14,352,398.00	1.8%	No
2nd Subsequent Year (2027-28)	13,816,143.00	13,679,399.00	-1.0%	No

Explanation:
(required if Yes)

The district has added prior year carryover to the First Interim report.

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

Current Year (2025-26)	38,990,903.00	57,470,786.00	47.4%	Yes
1st Subsequent Year (2026-27)	37,839,750.00	45,713,344.00	20.8%	Yes
2nd Subsequent Year (2027-28)	38,111,353.00	43,949,916.00	15.3%	Yes

Explanation:
(required if Yes)

The district has added the Student Support and Professional Development Discretionary Block Grant to its state revenues for the current year and is now qualified to receive the higher level of funding for the Expanded Learning Opportunities Program, which is reflected in the current and subsequent school years.

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

Current Year (2025-26)	20,989,994.00	23,741,396.00	13.1%	Yes
1st Subsequent Year (2026-27)	20,893,093.00	21,959,769.00	5.1%	Yes
2nd Subsequent Year (2027-28)	20,747,777.00	22,519,464.00	8.5%	Yes

Explanation:
(required if Yes)

The district has updated its interest revenue forecast.

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

Current Year (2025-26)	28,202,221.00	27,204,587.00	-3.5%	No
1st Subsequent Year (2026-27)	25,087,689.00	22,531,969.00	-10.2%	Yes
2nd Subsequent Year (2027-28)	16,019,015.00	21,796,204.00	36.1%	Yes

Explanation:
(required if Yes)

The district has shifted its assumptions of expenditures from materials and supplies into other budgetary lines.

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

Current Year (2025-26)	34,729,229.00	50,608,030.00	45.7%	Yes
1st Subsequent Year (2026-27)	29,514,160.00	37,905,582.00	28.4%	Yes
2nd Subsequent Year (2027-28)	28,581,702.00	37,710,182.00	31.9%	Yes

Explanation:
(required if Yes)

With the First Interim Report, the district has transferred amounts from materials and supplies into other budgetary lines.

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	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2025-26)	74,363,420.00	96,458,604.00	29.7%	Not Met
1st Subsequent Year (2026-27)	72,829,316.00	82,025,511.00	12.6%	Not Met
2nd Subsequent Year (2027-28)	72,675,273.00	80,148,779.00	10.3%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2025-26)	62,931,450.00	77,812,617.00	23.6%	Not Met
1st Subsequent Year (2026-27)	54,601,849.00	60,437,551.00	10.7%	Not Met
2nd Subsequent Year (2027-28)	44,600,717.00	59,506,386.00	33.4%	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.

<p>Explanation: Federal Revenue (linked from 6A if NOT met)</p>	<p>The district has added prior year carryover to the First Interim report.</p>
<p>Explanation: Other State Revenue (linked from 6A if NOT met)</p>	<p>The district has added the Student Support and Professional Development Discretionary Block Grant to its state revenues for the current year and is now qualified to receive the higher level of funding for the Expanded Learning Opportunities Program, which is reflected in the current and subsequent school years.</p>
<p>Explanation: Other Local Revenue (linked from 6A if NOT met)</p>	<p>The district has updated its interest revenue forecast.</p>

- 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.

<p>Explanation: Books and Supplies (linked from 6A if NOT met)</p>	<p>The district has shifted its assumptions of expenditures from materials and supplies into other budgetary lines.</p>
<p>Explanation: Services and Other Exps (linked from 6A if NOT met)</p>	<p>With the First Interim Report, the district has transferred amounts from materials and supplies into other budgetary lines.</p>

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	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	10,139,786.82	10,577,800.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		10,577,800.00	

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)	11.3%	8.6%	3.9%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.8%	2.9%	1.3%

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 Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Current Year (2025-26)	(7,354,275.00)	200,141,203.00	3.7%
1st Subsequent Year (2026-27)	(11,637,422.00)	207,657,215.00	5.6%	Not Met
2nd Subsequent Year (2027-28)	(19,465,805.00)	215,859,512.00	9.0%	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 district is aware of its structural deficit and has engaged in conversations and plans to reduce overall expenditures.

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.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2025-26)	84,857,291.05	Met
1st Subsequent Year (2026-27)	57,631,140.05	Met
2nd Subsequent Year (2027-28)	23,087,609.05	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.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2025-26)	82,229,207.00	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.)	16,369	15,974	15,517
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):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

Yes

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. 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)	373,986,058.00	358,754,405.00	364,620,143.00
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)	373,986,058.00	358,754,405.00	364,620,143.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	11,219,581.74	10,762,632.15	10,938,604.29
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)	11,219,581.74	10,762,632.15	10,938,604.29

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: 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	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (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)	18,699,303.00	17,967,720.00	10,971,850.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	23,723,416.32	12,817,577.32	3,428,792.32
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)	(8.84)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	42,422,710.48	30,785,297.32	14,400,642.32
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	11.34%	8.58%	3.95%
District's Reserve Standard (Section 10B, Line 7):	11,219,581.74	10,762,632.15	10,938,604.29
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: 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?

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?

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)

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)?

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)	(61,209,218.00)	(63,303,793.00)	3.4%	2,094,575.00	Met
1st Subsequent Year (2026-27)	(60,859,218.00)	(63,558,897.00)	4.4%	2,699,679.00	Met
2nd Subsequent Year (2027-28)	(60,709,218.00)	(63,714,686.00)	5.0%	3,005,468.00	Met
1b. Transfers In, General Fund *					
Current Year (2025-26)	0.00	230,846.00	New	230,846.00	Not 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)	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

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. NOT MET - The projected transfers in to the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

The district transferred funds from its enterprise fund (Fund 63) into the general fund with the purpose of capital outlay investments for the program.

- 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)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: If Budget Adoption data exist (Form 01CS, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2025
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation	13	Fund 4000	Fund 4000	34,360,000
General Obligation Bonds	24	Fund 5100	Fund 5100	220,811,571
Supp Early Retirement Program	5	Fund 0100	Fund 0100	14,718,338
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (do not include OPEB):

TOTAL:				269,889,909

**First Interim
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Type of Commitment (continued)	Prior Year (2024-25) Annual Payment (P & I)	Current Year (2025-26) Annual Payment (P & I)	1st Subsequent Year (2026-27) Annual Payment (P & I)	2nd Subsequent Year (2027-28) Annual Payment (P & I)
Leases				
Certificates of Participation	2,822,350	2,907,600	3,010,600	3,125,100
General Obligation Bonds	10,735,000	11,375,000	11,635,000	11,825,000
Supp Early Retirement Program	284,571	3,434,243	3,434,243	3,434,243
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	13,841,921	17,716,843	18,079,843	18,384,343
Has total annual payment increased over prior year (2024-25)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

The district established a supplemental employee retirement incentive plan for those that opted to retire in 2025, with annual payments starting 2025-26. The plan will be paid off over five (5) years.

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)

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

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

		Budget Adoption (Form 01CS, Item S7A)		First Interim
2	OPEB Liabilities			
	a. Total OPEB liability	33,963,205.00		35,949,332.00
	b. OPEB plan(s) fiduciary net position (if applicable)	0.00		0.00
	c. Total/Net OPEB liability (Line 2a minus Line 2b)	33,963,205.00		35,949,332.00

		Actuarial	Actuarial
	d. Is total OPEB liability based on the district's estimate or an actuarial valuation?		
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2024	Jun 30, 2025

		Budget Adoption (Form 01CS, Item S7A)		First Interim
3	OPEB Contributions			
	a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method			
	Current Year (2025-26)	2,544,519.00		2,480,130.00
	1st Subsequent Year (2026-27)	2,644,519.00		2,580,130.00
	2nd Subsequent Year (2027-28)	2,744,519.00		2,680,130.00

	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)	1,886,012.00		1,886,012.00
	1st Subsequent Year (2026-27)	1,906,522.00		1,906,522.00
	2nd Subsequent Year (2027-28)	1,989,655.00		1,989,655.00

	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
	Current Year (2025-26)	1,603,110.00		1,603,110.00
	1st Subsequent Year (2026-27)	1,620,543.00		1,620,543.00
	2nd Subsequent Year (2027-28)	1,691,207.00		1,691,207.00

	d. Number of retirees receiving OPEB benefits			
	Current Year (2025-26)	293		293
	1st Subsequent Year (2026-27)	302		302
	2nd Subsequent Year (2027-28)	322		322

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

		Budget Adoption	
		(Form 01CS, Item S7B)	First Interim
2	Self-Insurance Liabilities		
	a. Accrued liability for self-insurance programs	0.00	0.00
	b. Unfunded liability for self-insurance programs	0.00	0.00

		Budget Adoption	
		(Form 01CS, Item S7B)	First Interim
3	Self-Insurance Contributions		
	a. Required contribution (funding) for self-insurance programs		
	Current Year (2025-26)	6,765,430.00	6,765,430.00
	1st Subsequent Year (2026-27)	6,868,980.00	6,868,980.00
	2nd Subsequent Year (2027-28)	7,249,216.00	7,249,216.00
	b. Amount contributed (funded) for self-insurance programs		
	Current Year (2025-26)	6,765,430.00	6,765,430.00
	1st Subsequent Year (2026-27)	6,868,980.00	6,868,980.00
	2nd Subsequent Year (2027-28)	7,249,216.00	7,249,216.00

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	1,236.90	1,170.95	1,160.95	1,145.95

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

Yes

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?

No

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:

Oct 16, 2025

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

Yes

If Yes, date of Superintendent and CBO certification:

Oct 10, 2025

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

No

If Yes, date of budget revision board adoption:

Dec 11, 2025

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

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?

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

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

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

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

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?

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

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?

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

If No, continue with section S8B.

No

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	832.40	901.01	881.01	865.01

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

Yes

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?

No

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:

Dec 11, 2025

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

Yes

If Yes, date of Superintendent and CBO certification:

Dec 03, 2025

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

No

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date: Jul 01, 2025

End Date: Jun 30, 2028

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)?	No	No	No

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

	2,988,619	6,545,454	8,893,832
--	-----------	-----------	-----------

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

	1.7%	2.0%	2.0%
--	------	------	------

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

Restricted and unrestricted general fund.

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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?

--

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

--	--	--

If Yes, explain the nature of the new costs:

--

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

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)
---------------------------	----------------------------------	----------------------------------

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?

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.):

This settlement include estimated costs of reclassification based on recent compensation study results,
increase in hours for specific positions and increase in health and welfare contribution.

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	119.10	110.10	109.10	108.10

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

209,436

	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

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Yes	Yes	Yes
	1,301,518	1,288,256	1,276,500
	83.0%	83.0%	83.0%
	3.0%	3.0%	3.0%

Management/Supervisor/Confidential

Step and Column Adjustments

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Yes	Yes	Yes
	345,666	325,678	312,675
	1.7%	1.7%	1.7%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Yes	Yes	Yes
	38,200	38,200	38,200
	0.0%	0.0%	0.0%

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) | <input type="text" value="No"/> |
| A2. Is the system of personnel position control independent from the payroll system? | <input type="text" value="Yes"/> |
| A3. Is enrollment decreasing in both the prior and current fiscal years? | <input type="text" value="Yes"/> |
| A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year? | <input type="text" value="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? | <input type="text" value="No"/> |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | <input type="text" value="No"/> |
| A7. Is the district's financial system independent of the county office system? | <input type="text" value="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.) | <input type="text" value="No"/> |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | <input type="text" value="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

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

Vista Unified

San Diego 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) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. **Exception**

FUND	RESOURCE	NEG. EFB
21	0000	(\$2,735,712.36)
Explanation: Unaudited actuals amounts came in higher than at estimated actuals. Budget has been revised.		
Total of negative resource balances for Fund 21		(\$2,735,712.36)

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**

INTRA-FD-INDIRECT-FN - (Fatal) - 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 - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	6500	8311	(\$725,000.00)
Explanation: The district passes-thru special education revenues to charter schools.			
21	0000	9790	(\$2,735,712.36)
Explanation: Unaudited actuals amounts came in higher than at estimated actuals. Budget has been revised.			

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) do not equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327) for the following funds by resources: **Exception**

FUND	RESOURCE	Pass-through Revenues	Transfers of Pass-through Revenues	Difference
11	3905	\$0.00	\$266,337.00	(\$266,337.00)
Explanation: The district operates as an administrative agent.				
11	3913	\$0.00	\$167,221.00	(\$167,221.00)
Explanation: The district operates as an administrative agent.				
11	3926	\$0.00	\$44,000.00	(\$44,000.00)
Explanation: The district operates as an administrative agent.				

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

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. **Passed**

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. **Passed**

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. **Passed**

EXPORT VALIDATION CHECKS

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

SACS Web System - SACS V14
37-68452-0000000 - Vista Unified - First Interim - Original Budget 2025-26
11/30/2025 8:14:32 PM

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

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

Vista Unified

San Diego County

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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 - (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). **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**

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	6500	8311	(\$725,000.00)

Explanation: The district passes-thru special education revenues to charter schools.

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) do not equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327) for the following funds by resources: **Exception**

FUND	RESOURCE	Pass-through Revenues	Transfers of Pass-through Revenues	Difference
11	3905	\$0.00	\$427,812.00	(\$427,812.00)
Explanation: The district operates as an administrative agent.				
11	3913	\$0.00	\$259,267.00	(\$259,267.00)
Explanation: The district operates as an administrative agent.				
11	3926	\$0.00	\$17,390.00	(\$17,390.00)
Explanation: The district operates as an administrative agent.				

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

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. **Passed**

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. **Passed**

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. **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**

First Interim

Actuals to Date 2025-26

Technical Review Checks

Phase - All

Display - All Technical Checks

Vista Unified

San Diego County

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

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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

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

Vista Unified

San Diego 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**

INTRAFD-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**

INTRA-FD-INDIRECT-FN - (Fatal) - 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 - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	6500	8311	(\$725,000.00)

Explanation: The district passes-thru special education revenues to charter schools.

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) do not equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327) for the following funds by resources: **Exception**

FUND	RESOURCE	Pass-through Revenues	Transfers of Pass-through Revenues	Difference
11	3905	\$0.00	\$427,812.00	(\$427,812.00)
Explanation: The district acts as administrative agent for the program.				
11	3913	\$0.00	\$259,267.00	(\$259,267.00)
Explanation: The district acts as administrative agent for the program.				
11	3926	\$0.00	\$17,390.00	(\$17,390.00)
Explanation: The district acts as administrative agent for the program.				

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

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. **Passed**

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. **Passed**

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. **Passed**

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. **Passed**

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. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form AI) must be provided. **Passed**

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: The district uses its own cashflow model.	<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.)	<u>Passed</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>