



2025-26 First Interim Update

December 16, 2025

Presented By : Esabel Corrie

Chief Business Officer

Topics for Tonight



Purpose of the First Interim



Where we are in the Budget Cycle



Summarize Jefferson SD Updated MYP



Explain Significant Changes Since Adopted Budget



Discuss Next Steps



BOARD ACTION- Approve First Interim As Presented

Purpose of the First Interim

Realign JDS MYP (Multi Year Projection) with State Adopted Budget

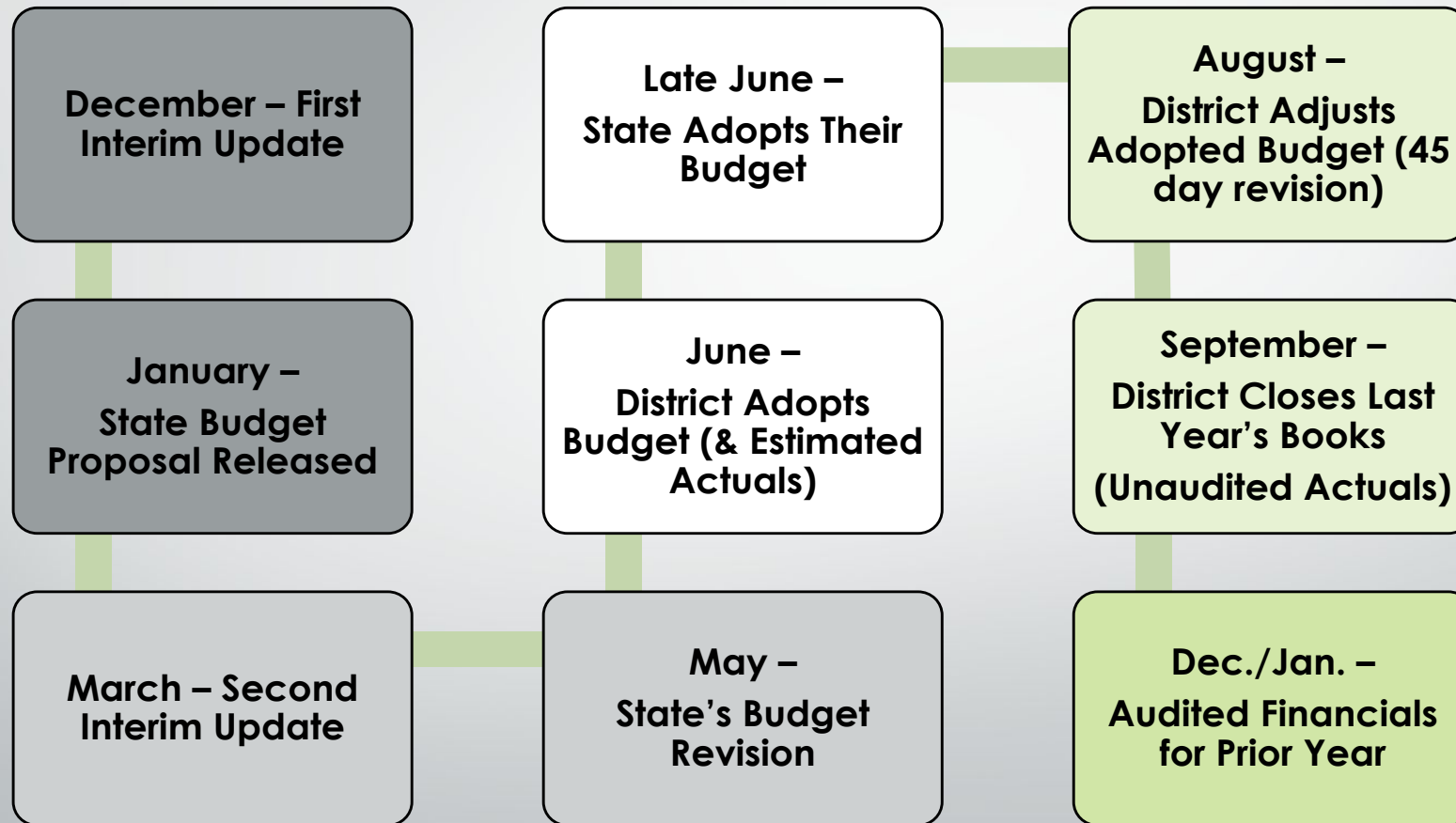
Summarize changes in other budget assumptions impacting MYP

- Board Action Required Under Ed Code: School Boards are required to certify updated projection for the current year and two subsequent years twice a year (Interim Reports)

Ed Code 42130, 33127, 33129, AB 1200 and AB 2756

- Typically, During December and March of each year
- MYP include fiscal years 25-26, 26-27 and 27-28

Budget Cycle



Key Changes Between Adopted & 1st Interim



Significant Changes By Category	2025-26	2026-27	2027-28
Decreased Projected ADA Changes	(.7%)	(1.2%)	(2.8%)
Student Discretionary Block Grant	\$934,288		

Combined General Fund

Multi-Year Projections	Formula	Multi-Year Projections		
(amounts in dollars)	Reference	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>
Beginning Balance	(a)	\$23,917,188.00	\$20,188,161.55	\$17,087,931.08
Revenue	(b)	\$46,796,204.46	\$48,328,025.00	\$51,119,403.00
Expenditures	(c)	<u>\$50,525,230.91</u>	<u>\$51,428,255.47</u>	<u>\$52,137,537.47</u>
Net Increase / (Decrease)	(b) – (c) + (d)	<u>(\$3,729,026.45)</u>	<u>(\$3,100,230.47)</u>	<u>(\$1,018,134.47)</u>
Ending Balance	(a) - (d) = (e)	\$20,188,161.55	\$17,087,931.08	\$16,069,796.61
Total Available Reserves	(f)	\$7,578,784.00	\$7,714,238.00	\$7,820,630.00
Total GF Expenditures	(c)	\$50,525,230.91	\$51,428,255.47	\$52,137,537.47
Reserve at First Interim	(f) / (c)	15%	15%	15%
Reserve at Adopted Budget	June 2025	15%	14%	11%

25-26 General Fund Unrestricted/Restricted

Description	Current Year Projected Budget		
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
Total Revenues	\$40,671,177	\$6,125,027	\$46,796,204
Total Expenditures	<u>\$33,901,874</u>	<u>\$16,623,354</u>	<u>\$50,525,228</u>
Excess/(Deficiency)	\$6,769,303	(\$10,498,327)	(\$3,729,024)
Contributions to Restricted	(\$9,070,074)	\$9,070,074	
Net Increase (Decrease)	(\$2,300,771)	(\$1,428,253)	(\$3,729,024)
Fund Balance, Reserves			
Beginning Balance	<u>\$16,837,762</u>	<u>\$7,079,426</u>	<u>\$23,917,188</u>
Ending Balance	\$14,536,991	\$5,651,173	\$20,188,164

Next Steps



Action Item For Board Tonight – Approval of Interim as Presented



Staff submits Interim to County for review – December 2025



The district will continue working to evaluate and reduce expenses associated with external services in order to lower costs in all areas of the budget.



Governor's Budget Proposal – January 2026



Assumptions for Adopted Budget for 2025-26 finalized – May 2026



Present Governor's May Revise to Board – June 2026



Present District Budget Proposal to Board – June 2026



Board Adopts District's 2025-26 Budget – June 2026



Questions

**FIRST INTERIM REPORT
2025-2026**

Jefferson Elementary School
District
1219 Whispering Wind Dr
Tracy CA, 95377

Board of Trustees

Debbie Wingo
Brian Jackman
Soyeb Palya
Pete Carlson
Todd Wetherell

District Administration

Jim Bridges, Superintendent
Esabel Corrie, Chief Business Officer

Dec 16, 2025

**Jefferson Elementary School District
First Interim Report**

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Section 1

Budget Certification

This report is the mechanism the Board of Trustee's use to inform the State of California that the District budget was developed using the state adopted Criteria and Standards. And that the budget was filed and adopted subsequent to a public hearing by the governing board of the school district.

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: _____ Date: _____
District Superintendent or Designee

Printed Name: James Bridges Title: Superintendent

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

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

Meeting Date: December 16, 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: Esabel Corrie Telephone: 209-836-2766
Title: Chief Business Officer E-mail: ecorrie@jsdtracy.com

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	

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
		<ul style="list-style-type: none"> If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2024-25) annual payment? 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
		<ul style="list-style-type: none"> 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	
		<ul style="list-style-type: none"> If yes, have there been changes since budget adoption in self-insurance liabilities? 	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1b) Classified? (Section S8B, Line 1b) Management/supervisor/confidential? (Section S8C, Line 1b) 	X	
			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:		
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 3) 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?		
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	

Section 2

Multi-Year Projection

This report summarizes the base information, used to determine that the District will be able to meet its financial obligations for the current fiscal year and subsequent two fiscal years.

There are 3 sections, the first two pages report the sum of the next 4 pages—one two page section for unrestricted funds and the second two page section for restricted funds.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	38,977,368.00	6.39%	41,469,759.00	6.35%	44,101,466.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	859,325.00	3.02%	885,277.00	3.42%	915,553.00
4. Other Local Revenues	8600-8799	834,484.00	0.00%	834,484.00	0.00%	834,484.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(9,070,073.71)	3.28%	(9,367,236.00)	4.31%	(9,771,288.00)
6. Total (Sum lines A1 thru A5c)		31,601,103.29	7.03%	33,822,284.00	6.68%	36,080,215.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				15,700,907.71		16,235,906.71
b. Step & Column Adjustment				200,443.00		202,949.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				334,556.00		334,556.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,700,907.71	3.41%	16,235,906.71	3.31%	16,773,411.71
2. Classified Salaries						
a. Base Salaries				5,374,989.58		5,662,009.58
b. Step & Column Adjustment				111,020.00		113,240.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				176,000.00		112,731.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,374,989.58	5.34%	5,662,009.58	3.99%	5,887,980.58
3. Employee Benefits	3000-3999	7,669,746.45	1.81%	7,808,322.00	1.49%	7,924,936.00
4. Books and Supplies	4000-4999	1,200,911.84	2.82%	1,234,778.00	2.72%	1,268,364.00
5. Services and Other Operating Expenditures	5000-5999	3,606,074.24	2.82%	3,707,765.00	2.72%	3,808,617.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	585,665.00	0.00%	585,665.00	0.00%	585,665.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(236,420.00)	(7.83%)	(217,920.00)	0.00%	(217,920.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		33,901,874.82	3.29%	35,016,526.29	2.90%	36,031,054.29
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,300,771.53)		(1,194,242.29)		49,160.71
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		16,837,762.00		14,536,990.47		13,342,748.18
2. Ending Fund Balance (Sum lines C and D1)		14,536,990.47		13,342,748.18		13,391,908.89
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	4,536,019.47		5,628,510.18		5,571,278.89
d. Assigned	9780	2,422,187.00				
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789	7,578,784.00		7,714,238.00		7,820,630.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		14,536,990.47		13,342,748.18		13,391,908.89
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,578,784.00		7,714,238.00		7,820,630.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		7,578,784.00		7,714,238.00		7,820,630.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d. 26-27 and 27-28 Growth of 3 teachers each year due to ADA. B2d 26-27 Growth of 5 yard duties and 2 TK Aides. 27-28 additional 2 TK aides for growth.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	814,404.00	0.00%	814,404.00	0.00%	814,404.00
3. Other State Revenues	8300-8599	4,655,515.61	(18.73%)	3,783,493.00	3.42%	3,912,888.00
4. Other Local Revenues	8600-8799	655,107.85	(17.48%)	540,608.00	0.00%	540,608.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	9,070,073.71	3.28%	9,367,236.00	4.31%	9,771,288.00
6. Total (Sum lines A1 thru A5c)		15,195,101.17	(4.54%)	14,505,741.00	3.68%	15,039,188.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,314,038.16		4,384,749.16
b. Step & Column Adjustment				54,133.00		54,809.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				16,578.00		(534,240.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,314,038.16	1.64%	4,384,749.16	(10.93%)	3,905,318.16
2. Classified Salaries						
a. Base Salaries				2,304,338.02		2,406,024.02
b. Step & Column Adjustment				47,177.00		48,120.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				54,509.00		54,509.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,304,338.02	4.41%	2,406,024.02	4.27%	2,508,653.02
3. Employee Benefits	3000-3999	3,704,575.48	.63%	3,728,070.00	(2.65%)	3,629,135.00
4. Books and Supplies	4000-4999	1,300,519.48	(20.17%)	1,038,160.00	2.00%	1,058,973.00
5. Services and Other Operating Expenditures	5000-5999	4,451,842.36	(1.26%)	4,395,645.00	2.72%	4,515,207.00
6. Capital Outlay	6000-6999	117,839.59	(83.03%)	20,000.00	0.00%	20,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	273,783.00	10.00%	301,161.00	10.00%	331,277.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	156,420.00	(11.83%)	137,920.00	0.00%	137,920.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		16,623,356.09	(1.27%)	16,411,729.18	(1.86%)	16,106,483.18
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,428,254.92)		(1,905,988.18)		(1,067,295.18)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		7,079,426.00		5,651,171.08		3,745,182.90
2. Ending Fund Balance (Sum lines C and D1)		5,651,171.08		3,745,182.90		2,677,887.72
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	5,651,171.08		3,745,182.90		2,677,887.72
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,651,171.08		3,745,182.90		2,677,887.72
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d. 26-27 net of addition of 1 Sped Teacher for growth and reduction of EFF (102k). 27-28 net of reduction of LREBG TOSA's (702k) and addition of 2 Sped Teachers. B2d. addition of 2 SDC aides in both out years.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	38,977,368.00	6.39%	41,469,759.00	6.35%	44,101,466.00
2. Federal Revenues	8100-8299	814,404.00	0.00%	814,404.00	0.00%	814,404.00
3. Other State Revenues	8300-8599	5,514,840.61	(15.34%)	4,668,770.00	3.42%	4,828,441.00
4. Other Local Revenues	8600-8799	1,489,591.85	(7.69%)	1,375,092.00	0.00%	1,375,092.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		46,796,204.46	3.27%	48,328,025.00	5.78%	51,119,403.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				20,014,945.87		20,620,655.87
b. Step & Column Adjustment				254,576.00		257,758.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				351,134.00		(199,684.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	20,014,945.87	3.03%	20,620,655.87	.28%	20,678,729.87
2. Classified Salaries						
a. Base Salaries				7,679,327.60		8,068,033.60
b. Step & Column Adjustment				158,197.00		161,360.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				230,509.00		167,240.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,679,327.60	5.06%	8,068,033.60	4.07%	8,396,633.60
3. Employee Benefits	3000-3999	11,374,321.93	1.42%	11,536,392.00	.15%	11,554,071.00
4. Books and Supplies	4000-4999	2,501,431.32	(9.13%)	2,272,938.00	2.39%	2,327,337.00
5. Services and Other Operating Expenditures	5000-5999	8,057,916.60	.56%	8,103,410.00	2.72%	8,323,824.00
6. Capital Outlay	6000-6999	117,839.59	(83.03%)	20,000.00	0.00%	20,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	859,448.00	3.19%	886,826.00	3.40%	916,942.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(80,000.00)	0.00%	(80,000.00)	0.00%	(80,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		50,525,230.91	1.79%	51,428,255.47	1.38%	52,137,537.47
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(3,729,026.45)		(3,100,230.47)		(1,018,134.47)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		23,917,188.00		20,188,161.55		17,087,931.08
2. Ending Fund Balance (Sum lines C and D1)		20,188,161.55		17,087,931.08		16,069,796.61
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	5,651,171.08		3,745,182.90		2,677,887.72
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	4,536,019.47		5,628,510.18		5,571,278.89
d. Assigned	9780	2,422,187.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,578,784.00		7,714,238.00		7,820,630.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		20,188,161.55		17,087,931.08		16,069,796.61
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,578,784.00		7,714,238.00		7,820,630.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		7,578,784.00		7,714,238.00		7,820,630.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		15.00%		15.00%		15.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		3,131.52		3,232.00		3,338.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		50,525,230.91		51,428,255.47		52,137,537.47
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		50,525,230.91		51,428,255.47		52,137,537.47
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,515,756.93		1,542,847.66		1,564,126.12
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,515,756.93		1,542,847.66		1,564,126.12
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section 3

Average Daily Attendance

This schedule reports our projected Revenue Limit ADA. Average Daily Attendance, ADA, is calculated by dividing the actual days of attendance by the possible days. Thus, if pupil attended 150 days out of a possible 180 days, the pupil would generate 0.84 ADA for funding purposes.

Days attended divided by days possible.

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)	3,155.05	3,131.52	3,131.52	3,131.52	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)	3,155.05	3,131.52	3,131.52	3,131.52	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools	.97	.97	.97	.97	0.00	0.0%
b. Special Education-Special Day Class	44.60	44.60	44.60	44.60	0.00	0.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year	3.58	3.58	3.58	3.58	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	49.15	49.15	49.15	49.15	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,204.20	3,180.67	3,180.67	3,180.67	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)						

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

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

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

Section 4

Statement of Cash Flow

**This report shows the projected cash flow in the
General Fund for the budget year**

| Budget
 x | 1st Interim
 | 2nd Interim
 | Unaudited Actuals

JEFFERSON UNIFIED SCHOOL DISTRICT
ACTUAL AND PROJECTED MONTHLY CASH FLOWS
Fiscal Year 2025-26
GENERAL FUND

Completed: 11/12/2025
 Revised: 11/12/2025

Notice: SJCOE is not responsible for the estimates included in the cash flow calculation spreadsheet. Districts should be carefully evaluating and adjusting the calculation for information they are aware of specific to their district that will impact the calculation estimates.

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUALS	EXP UNEXP.	TOTAL
A. BEGINNING CASH	25,911,448.09	23,026,596.63	20,435,037.82	20,666,328.90	19,864,932.61	17,957,349.61	50,961,050.61	18,818,550.61	16,565,820.61	18,990,621.61	41,525,088.61	8,865,307.61			
B. RECEIPTS															
LCHF:															
Property Tax	0.00	77,553.88	0.00	0.00	0.00	5,607,106.00	0.00	0.00	0.00	4,520,293.00	7,868.00	1,492,814.00	0.00	0.00	11,705,634.88
State Aid - 9011 only	936,218.00	936,218.00	1,685,192.00	1,685,192.00	1,751,631.00	1,751,631.00	1,751,631.00	1,792,971.00	1,792,971.00	1,792,971.00	1,792,971.00	1,792,971.00	0.00	0.00	19,462,567.00
State Aid - 9012 only	0.00	0.00	1,861,848.00	0.00	0.00	1,952,292.00	0.00	0.00	1,952,292.00	0.00	0.00	2,042,735.00	0.00	0.00	7,809,187.00
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenues	0.00	0.00	0.00	0.00	0.00	(84,559.00)	390,120.00	0.00	46,193.00	28,715.00	0.00	433,936.00	0.00	0.00	814,405.00
Other State Revenues	128,158.00	178,804.61	230,685.00	908,324.34	559,125.00	807,376.00	373,098.00	439,798.00	828,436.00	301,456.00	407,149.00	354,430.00	0.00	0.00	5,514,839.95
Other Local Revenues	10,766.70	121,521.14	180,783.64	334,473.24	2,254.00	61,835.00	188,299.00	46,534.00	63,852.00	371,386.00	51,357.00	56,531.00	0.00	0.00	1,489,592.72
Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUB-TOTAL															46,796,206.55
Other Recpts/Non-Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS	1,075,142.70	1,312,097.63	3,958,508.64	2,927,989.58	2,313,010.00	10,995,661.00	2,703,148.00	2,279,303.00	4,683,744.00	7,014,821.00	2,259,345.00	4,380,446.00	1,792,970.00	0.00	46,796,206.55
															46,796,206.55 Projected totals double check 46,796,206.55 (2.00) rounding
C. DISBURSEMENTS															
Certified Salary	325,306.80	1,550,044.92	1,769,712.79	1,659,822.48	1,748,211.00	1,990,778.00	1,761,993.00	1,756,996.00	1,811,699.00	1,733,670.00	1,955,114.00	1,948,599.00	0.00	0.00	20,014,946.99
Classified Salary	251,303.55	579,886.33	643,590.73	643,250.81	651,644.00	680,617.00	686,947.00	646,680.00	693,708.00	738,790.00	728,338.00	728,338.00	0.00	0.00	7,679,328.42
Employee Benefits	231,740.93	794,152.67	874,318.13	830,517.04	1,026,071.00	1,101,843.00	1,053,474.00	1,048,959.00	1,086,863.00	1,085,027.00	1,115,163.00	1,126,192.00	0.00	0.00	11,374,320.77
Supplies	6,035.66	131,265.97	116,556.52	96,782.42	116,292.00	60,041.00	729,209.00	116,505.00	100,478.00	211,587.00	687,061.00	129,618.00	0.00	0.00	2,501,431.00
Services	665,572.35	527,515.80	659,690.09	491,871.52	573,750.00	1,019,191.50	714,241.00	650,913.00	541,866.00	918,985.00	742,244.00	552,252.00	0.00	0.00	8,057,915.46
Capital Outlays	0.00	0.00	0.00	0.00	(568.00)	101,539.00	6,841.00	0.00	0.00	0.00	5,021.00	5,006.00	0.00	0.00	117,839.00
Other Outgo	29,183.00	32,211.00	52,529.00	52,529.00	105,193.00	105,193.00	105,193.00	90,601.00	90,601.00	90,601.00	(64,888.00)	0.00	0.00	779,447.00	
Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUB-TOTAL															50,525,229.21
Other Disbursements/Non-Expenditure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS	1,509,141.99	3,615,076.69	4,116,397.26	3,774,773.27	4,220,593.00	5,059,026.00	5,057,988.00	4,346,654.00	4,328,215.00	4,736,443.00	5,333,994.00	4,425,017.00	0.00	0.00	50,525,229.21
															50,525,231.00 Projected totals double check 50,525,229.21 1.79
D. BALANCE SHEET TRANSACTIONS															
Assets															
Cash Not in Treasury	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable (LCFF only)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,792,970.00)	0.00	(1,792,970.00)
Accounts Receivable (excluding LCFF)	1,054,293.19	147,498.00	217,760.77	44,986.66	0.00	(6,541,789.00)	(796,881.00)	0.00	(885,082.00)	1,049,376.00	(430,554.00)	6,598,227.00	0.00	0.00	457,835.62
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Assets	1,054,293.19	147,498.00	217,760.77	44,986.66	0.00	(6,541,789.00)	(796,881.00)	0.00	(885,082.00)	1,049,376.00	(430,554.00)	6,598,227.00	(1,792,970.00)	0.00	(1,335,134.38)
Liabilities															
Accounts Payable (LCFF only)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable (excluding LCFF)	3,505,145.36	387,431.14	(171,418.93)	(400.74)	0.00	(34,508,835.00)	28,990,869.00	183,379.00	(2,954,354.00)	(19,206,713.00)	29,154,578.00	(2,997,058.00)	0.00	0.00	2,382,822.83
Due to Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenue	0.00	48,646.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48,646.61
Subtotal Liabilities	3,505,145.36	436,077.75	(171,418.93)	(400.74)	0.00	(34,508,835.00)	28,990,869.00	183,379.00	(2,954,354.00)	(19,206,713.00)	29,154,578.00	(2,997,058.00)	0.00	0.00	2,431,269.44
Suspense Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Balance Sheet Transactions	(2,450,852.17)	(288,578.75)	389,179.70	45,387.40	0.00	27,967,046.00	(29,787,750.00)	(183,379.00)	2,069,272.00	20,256,099.00	(29,585,132.00)	9,595,285.00	(1,792,970.00)	0.00	(3,766,403.62)
E. NET INCREASE/DECREASE	(2,884,851.46)	(2,591,558.81)	231,291.08	(801,396.29)	(1,907,583.00)	33,003,701.00	(32,142,500.00)	(2,252,730.00)	2,424,801.00	22,534,467.00	(32,659,781.00)	9,550,714.00	0.00	0.00	(7,495,426.48)
															(7,495,426.48) (0.00)
F. ENDING CASH	23,026,596.63	20,435,037.82	20,666,328.90	19,864,932.61	17,957,349.61	50,961,050.61	18,818,550.61	16,565,820.61	18,990,621.61	41,525,088.61	8,865,307.61	18,416,021.61			Note 3
G. ENDING CASH, PLUS ACCRUALS															18,416,021.61

Note 1 This subtotal must balance to Form 01, Line A.5+Line D.1+Line D.2+Line D.3
 Note 2 This subtotal must balance to Form 01, Line B.9+Line D.1+Line D.2b
 Note 3 Ending Cash must balance to month-end system report of actual cash. Balance must be positive.

THIS SPREADSHEET IS LINKED TO OTHERS
NO DATA ENTRY NEEDED

Section 5

General Fund

The General Fund (Fund 01) is used to account for the ordinary operations of the District. All transactions except those required or permitted by law to be in another fund are accounted for in this fund.

Restricted projects or activities within the General Fund must be identified and separated from unrestricted activities

The principal revenue sources for this fund is through a State apportionment calculated by the Local Control Funding Formula.

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	38,662,987.00	38,974,559.00	7,182,221.88	38,977,368.00	2,809.00	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	859,325.00	859,325.00	65,151.34	859,325.00	0.00	0.0%
4) Other Local Revenue		8600-8799	834,484.00	834,484.00	421,283.87	834,484.00	0.00	0.0%
5) TOTAL, REVENUES			40,356,796.00	40,668,368.00	7,668,657.09	40,671,177.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	16,394,438.00	15,700,908.00	4,119,893.07	15,700,907.71	.29	0.0%
2) Classified Salaries		2000-2999	5,314,356.00	5,361,434.00	1,568,823.11	5,374,989.58	(13,555.58)	-0.3%
3) Employee Benefits		3000-3999	7,708,568.00	7,665,047.00	2,105,623.19	7,669,746.45	(4,699.45)	-0.1%
4) Books and Supplies		4000-4999	1,164,160.00	1,200,912.00	190,376.91	1,200,911.84	.16	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,935,461.00	3,606,075.00	1,406,899.41	3,606,074.24	.76	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	583,750.00	585,665.00	166,452.00	585,665.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(235,635.00)	(236,420.00)	0.00	(236,420.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			34,865,098.00	33,883,621.00	9,558,067.69	33,901,874.82		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,491,698.00	6,784,747.00	(1,889,410.60)	6,769,302.18		
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	(9,593,250.00)	(9,070,074.00)	0.00	(9,070,073.71)	.29	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,593,250.00)	(9,070,074.00)	0.00	(9,070,073.71)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,101,552.00)	(2,285,327.00)	(1,889,410.60)	(2,300,771.53)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,454,402.00	16,837,762.00		16,837,762.00	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)			14,454,402.00	16,837,762.00		16,837,762.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,454,402.00	16,837,762.00		16,837,762.00		
2) Ending Balance, June 30 (E + F1e)			10,352,850.00	14,552,435.00		14,536,990.47		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		

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)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	373,717.00	4,551,463.00		4,536,019.47		
Mitigation Measures	0000	9760	373,717.00					
Mitigation Measures	0000	9760		4,551,463.00				
Mitigation Measures	0000	9760				4,536,019.47		
d) Assigned								
Other Assignments		9780	2,373,346.00	2,422,187.00		2,422,187.00		
Future Adoption Materials	0000	9780	1,500,000.00					
Tech Refresh	1100	9780	873,346.00					
Future Adoption Materials	0000	9780		1,500,000.00				
Tech Refresh	1100	9780		922,187.00				
Future Adoption Materials	0000	9780				1,500,000.00		
Tech Refresh	1100	9780				922,187.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	7,605,787.00	7,578,785.00		7,578,784.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	22,035,906.00	19,462,567.00	5,242,820.00	19,462,567.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	6,280,737.00	7,809,166.00	1,861,848.00	7,809,166.00	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	46,117.00	46,992.00	0.00	46,992.00	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	8,309,706.00	9,291,121.00	49,190.04	9,291,121.00	0.00	0.0%
Unsecured Roll Taxes		8042	507,816.00	588,145.00	2,778.93	588,145.00	0.00	0.0%
Prior Years' Taxes		8043	8,782.00	14,635.00	14,634.54	14,635.00	0.00	0.0%
Supplemental Taxes		8044	164,022.00	114,977.00	10,950.37	114,977.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,312,710.00	1,622,933.00	0.00	1,622,933.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	26,832.00	0.00	26,832.00	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			38,665,796.00	38,977,368.00	7,182,221.88	38,977,368.00	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	(2,809.00)	(2,809.00)	0.00	0.00	2,809.00	-100.0%
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			38,662,987.00	38,974,559.00	7,182,221.88	38,977,368.00	2,809.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	118,595.00	118,595.00	0.00	118,595.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	570,730.00	570,730.00	(23,076.66)	570,730.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%

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)
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	170,000.00	170,000.00	88,228.00	170,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			859,325.00	859,325.00	65,151.34	859,325.00	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	134,484.00	134,484.00	0.00	134,484.00	0.00	0.0%
Interest		8660	515,000.00	515,000.00	252,908.00	515,000.00	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								
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	50,000.00	50,000.00	49,410.00	50,000.00	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	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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	135,000.00	135,000.00	118,965.87	135,000.00	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			834,484.00	834,484.00	421,283.87	834,484.00	0.00	0.0%
TOTAL, REVENUES			40,356,796.00	40,668,368.00	7,668,657.09	40,671,177.00	2,809.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	14,169,734.00	13,365,096.00	3,435,138.66	13,365,096.29	(.29)	0.0%
Certificated Pupil Support Salaries		1200	327,885.00	384,230.00	40,568.02	384,230.03	(.03)	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,783,680.00	1,835,848.00	605,608.23	1,835,846.91	1.09	0.0%
Other Certificated Salaries		1900	113,139.00	115,734.00	38,578.16	115,734.48	(.48)	0.0%
TOTAL, CERTIFICATED SALARIES			16,394,438.00	15,700,908.00	4,119,893.07	15,700,907.71	.29	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,848,201.00	1,797,125.00	437,638.62	1,810,680.51	(13,555.51)	-0.8%
Classified Support Salaries		2200	1,512,643.00	1,566,235.00	512,703.98	1,566,234.35	.65	0.0%
Classified Supervisors' and Administrators' Salaries		2300	301,801.00	315,864.00	102,907.16	315,864.08	(.08)	0.0%
Clerical, Technical and Office Salaries		2400	1,637,311.00	1,667,810.00	512,693.35	1,667,810.64	(.64)	0.0%
Other Classified Salaries		2900	14,400.00	14,400.00	2,880.00	14,400.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,314,356.00	5,361,434.00	1,568,823.11	5,374,989.58	(13,555.58)	-0.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,067,613.00	2,935,557.00	773,893.41	2,935,556.67	.33	0.0%
PERS		3201-3202	1,269,056.00	1,365,120.00	410,021.52	1,368,546.40	(3,426.40)	-0.3%
OASDI/Medicare/Alternative		3301-3302	627,500.00	620,364.00	173,852.56	621,401.96	(1,037.96)	-0.2%
Health and Welfare Benefits		3401-3402	2,364,250.00	2,364,083.00	641,119.97	2,364,084.74	(1.74)	0.0%
Unemployment Insurance		3501-3502	11,090.00	13,001.00	2,868.26	13,007.47	(6.47)	0.0%
Workers' Compensation		3601-3602	353,411.00	348,444.00	98,472.87	348,671.45	(227.45)	-0.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	15,648.00	18,478.00	5,394.60	18,477.76	.24	0.0%
TOTAL, EMPLOYEE BENEFITS			7,708,568.00	7,665,047.00	2,105,623.19	7,669,746.45	(4,699.45)	-0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	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)
Books and Other Reference Materials		4200	18,000.00	72,293.00	54,395.57	72,293.15	(.15)	0.0%
Materials and Supplies		4300	577,160.00	559,212.00	134,133.67	559,212.15	(.15)	0.0%
Noncapitalized Equipment		4400	569,000.00	569,407.00	1,847.67	569,406.54	.46	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,164,160.00	1,200,912.00	190,376.91	1,200,911.84	.16	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	204,225.00	154,554.00	51,781.71	154,553.99	.01	0.0%
Dues and Memberships		5300	17,000.00	24,150.00	18,286.00	24,149.67	.33	0.0%
Insurance		5400-5450	364,547.00	364,547.00	349,656.80	364,547.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,303,500.00	1,303,500.00	477,432.91	1,303,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	592,788.00	549,993.00	282,824.21	549,992.56	.44	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	1,261,401.00	1,015,171.00	188,068.15	1,015,171.02	(.02)	0.0%
Communications		5900	192,000.00	194,160.00	38,849.63	194,160.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,935,461.00	3,606,075.00	1,406,899.41	3,606,074.24	.76	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)								
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	3,028.00	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	583,750.00	585,665.00	163,424.00	585,665.00	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						

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	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)			583,750.00	585,665.00	166,452.00	585,665.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(155,635.00)	(156,420.00)	0.00	(156,420.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(80,000.00)	(80,000.00)	0.00	(80,000.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(235,635.00)	(236,420.00)	0.00	(236,420.00)	0.00	0.0%
TOTAL, EXPENDITURES			34,865,098.00	33,883,621.00	9,558,067.69	33,901,874.82	(18,253.82)	-0.1%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from 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	(9,593,250.00)	(9,070,074.00)	0.00	(9,070,073.71)	.29	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(9,593,250.00)	(9,070,074.00)	0.00	(9,070,073.71)	.29	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(9,593,250.00)	(9,070,074.00)	0.00	(9,070,073.71)	.29	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	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	819,779.00	814,404.00	0.00	814,404.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,734,209.00	4,655,516.00	1,378,820.61	4,655,515.61	(.39)	0.0%
4) Other Local Revenue		8600-8799	188,086.00	515,274.00	226,260.85	655,107.85	139,833.85	27.1%
5) TOTAL, REVENUES			4,742,074.00	5,985,194.00	1,605,081.46	6,125,027.46		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,509,471.00	4,314,037.00	1,184,993.92	4,314,038.16	(1.16)	0.0%
2) Classified Salaries		2000-2999	2,083,770.00	2,304,340.00	549,208.31	2,304,338.02	1.98	0.0%
3) Employee Benefits		3000-3999	3,533,454.00	3,704,574.00	625,105.58	3,704,575.48	(1.48)	0.0%
4) Books and Supplies		4000-4999	950,915.00	1,300,520.00	160,263.66	1,300,519.48	.52	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,483,923.00	4,451,842.00	937,750.05	4,451,842.36	(.36)	0.0%
6) Capital Outlay		6000-6999	20,000.00	117,840.00	0.00	117,839.59	.41	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	102,981.00	273,783.00	0.00	273,783.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	155,635.00	156,420.00	0.00	156,420.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,840,149.00	16,623,356.00	3,457,321.52	16,623,356.09		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(11,098,075.00)	(10,638,162.00)	(1,852,240.06)	(10,498,328.63)		
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	9,593,250.00	9,070,074.00	0.00	9,070,073.71	(.29)	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,593,250.00	9,070,074.00	0.00	9,070,073.71		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(1,504,825.00)	(1,568,088.00)	(1,852,240.06)	(1,428,254.92)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,597,599.00	7,079,426.00		7,079,426.00	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)			5,597,599.00	7,079,426.00		7,079,426.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,597,599.00	7,079,426.00		7,079,426.00		
2) Ending Balance, June 30 (E + F1e)			4,092,774.00	5,511,338.00		5,651,171.08		
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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	4,092,774.00	5,651,173.00		5,651,171.08		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(139,835.00)		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	442,635.00	442,635.00	0.00	442,635.00	0.00	0.0%
Special Education Discretionary Grants		8182	47,306.00	50,634.00	0.00	50,634.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	211,892.00	199,627.00	0.00	199,627.00	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	39,774.00	41,036.00	0.00	41,036.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	60,697.00	65,082.00	0.00	65,082.00	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	17,475.00	15,390.00	0.00	15,390.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			819,779.00	814,404.00	0.00	814,404.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	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	248,460.00	248,460.00	0.00	248,460.00	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	1,377,112.00	1,213,876.00	339,886.00	1,213,876.00	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	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)
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	381,286.00	381,286.00	135,700.00	381,286.00	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	1,727,351.00	2,811,894.00	903,234.61	2,811,893.61	(.39)	0.0%
TOTAL, OTHER STATE REVENUE			3,734,209.00	4,655,516.00	1,378,820.61	4,655,515.61	(.39)	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		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	115,274.00	102,773.85	115,273.85	(.15)	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								

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	188,086.00	400,000.00	123,487.00	539,834.00	139,834.00	35.0%
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			188,086.00	515,274.00	226,260.85	655,107.85	139,833.85	27.1%
TOTAL, REVENUES			4,742,074.00	5,985,194.00	1,605,081.46	6,125,027.46	139,833.46	2.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,170,759.00	2,780,579.00	693,893.63	2,780,579.15	(.15)	0.0%
Certificated Pupil Support Salaries		1200	975,613.00	1,143,863.00	361,414.74	1,143,863.54	(.54)	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	176,437.00	182,370.00	60,790.04	182,370.12	(.12)	0.0%
Other Certificated Salaries		1900	186,662.00	207,225.00	68,895.51	207,225.35	(.35)	0.0%
TOTAL, CERTIFICATED SALARIES			4,509,471.00	4,314,037.00	1,184,993.92	4,314,038.16	(1.16)	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,193,902.00	1,223,909.00	296,753.23	1,223,908.36	.64	0.0%
Classified Support Salaries		2200	345,977.00	272,310.00	65,122.14	272,309.74	.26	0.0%
Classified Supervisors' and Administrators' Salaries		2300	79,153.00	109,536.00	26,988.56	109,535.68	.32	0.0%
Clerical, Technical and Office Salaries		2400	112,935.00	125,375.00	45,395.06	125,374.36	.64	0.0%
Other Classified Salaries		2900	351,803.00	573,210.00	114,949.32	573,209.88	.12	0.0%
TOTAL, CLASSIFIED SALARIES			2,083,770.00	2,304,340.00	549,208.31	2,304,338.02	1.98	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,092,947.00	2,096,811.00	219,304.90	2,096,811.40	(.40)	0.0%
PERS		3201-3202	457,397.00	626,292.00	153,994.14	626,291.66	.34	0.0%
OASDI/Medicare/Alternative		3301-3302	241,400.00	261,668.00	57,858.55	261,665.44	2.56	0.0%
Health and Welfare Benefits		3401-3402	629,471.00	594,343.00	162,253.58	594,344.35	(1.35)	0.0%
Unemployment Insurance		3501-3502	5,545.00	5,812.00	867.08	5,813.43	(1.43)	0.0%
Workers' Compensation		3601-3602	104,904.00	116,427.00	29,751.49	116,427.36	(.36)	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	1,790.00	3,221.00	1,075.84	3,221.84	(.84)	0.0%
TOTAL, EMPLOYEE BENEFITS			3,533,454.00	3,704,574.00	625,105.58	3,704,575.48	(1.48)	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	70,000.00	50,164.84	70,000.00	0.00	0.0%
Books and Other Reference Materials		4200	300,000.00	230,000.00	880.00	230,000.00	0.00	0.0%
Materials and Supplies		4300	636,615.00	922,845.00	100,767.36	922,844.97	.03	0.0%
Noncapitalized Equipment		4400	14,300.00	77,675.00	8,451.46	77,674.51	.49	0.0%
Food		4700	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, BOOKS AND SUPPLIES			950,915.00	1,300,520.00	160,263.66	1,300,519.48	.52	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	42,662.00	72,636.00	4,058.57	72,635.60	.40	0.0%
Dues and Memberships		5300	0.00	3,000.00	3,000.00	3,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	220,000.00	220,000.00	0.00	220,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	218,634.00	281,837.00	41,953.53	281,837.00	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	4,002,627.00	3,874,369.00	888,737.95	3,874,369.76	(.76)	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,483,923.00	4,451,842.00	937,750.05	4,451,842.36	(.36)	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	20,000.00	117,840.00	0.00	117,839.59	.41	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			20,000.00	117,840.00	0.00	117,839.59	.41	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	102,981.00	273,783.00	0.00	273,783.00	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%

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	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)			102,981.00	273,783.00	0.00	273,783.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	155,635.00	156,420.00	0.00	156,420.00	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			155,635.00	156,420.00	0.00	156,420.00	0.00	0.0%
TOTAL, EXPENDITURES			15,840,149.00	16,623,356.00	3,457,321.52	16,623,356.09	(.09)	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		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	9,593,250.00	9,070,074.00	0.00	9,070,073.71	(.29)	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			9,593,250.00	9,070,074.00	0.00	9,070,073.71	(.29)	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			9,593,250.00	9,070,074.00	0.00	9,070,073.71	.29	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	38,662,987.00	38,974,559.00	7,182,221.88	38,977,368.00	2,809.00	0.0%
2) Federal Revenue		8100-8299	819,779.00	814,404.00	0.00	814,404.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,593,534.00	5,514,841.00	1,443,971.95	5,514,840.61	(.39)	0.0%
4) Other Local Revenue		8600-8799	1,022,570.00	1,349,758.00	647,544.72	1,489,591.85	139,833.85	10.4%
5) TOTAL, REVENUES			45,098,870.00	46,653,562.00	9,273,738.55	46,796,204.46		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	20,903,909.00	20,014,945.00	5,304,886.99	20,014,945.87	(.87)	0.0%
2) Classified Salaries		2000-2999	7,398,126.00	7,665,774.00	2,118,031.42	7,679,327.60	(13,553.60)	-0.2%
3) Employee Benefits		3000-3999	11,242,022.00	11,369,621.00	2,730,728.77	11,374,321.93	(4,700.93)	0.0%
4) Books and Supplies		4000-4999	2,115,075.00	2,501,432.00	350,640.57	2,501,431.32	.68	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,419,384.00	8,057,917.00	2,344,649.46	8,057,916.60	.40	0.0%
6) Capital Outlay		6000-6999	20,000.00	117,840.00	0.00	117,839.59	.41	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	686,731.00	859,448.00	166,452.00	859,448.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(80,000.00)	(80,000.00)	0.00	(80,000.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			50,705,247.00	50,506,977.00	13,015,389.21	50,525,230.91		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,606,377.00)	(3,853,415.00)	(3,741,650.66)	(3,729,026.45)		
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)			(5,606,377.00)	(3,853,415.00)	(3,741,650.66)	(3,729,026.45)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	20,052,001.00	23,917,188.00		23,917,188.00	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)			20,052,001.00	23,917,188.00		23,917,188.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,052,001.00	23,917,188.00		23,917,188.00		
2) Ending Balance, June 30 (E + F1e)			14,445,624.00	20,063,773.00		20,188,161.55		
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	4,092,774.00	5,651,173.00		5,651,171.08		
c) Committed								

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)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	373,717.00	4,551,463.00		4,536,019.47		
Mitigation Measures	0000	9760	373,717.00					
Mitigation Measures	0000	9760		4,551,463.00				
Mitigation Measures	0000	9760				4,536,019.47		
d) Assigned								
Other Assignments		9780	2,373,346.00	2,422,187.00		2,422,187.00		
Future Adoption Materials	0000	9780	1,500,000.00					
Tech Refresh	1100	9780	873,346.00					
Future Adoption Materials	0000	9780		1,500,000.00				
Tech Refresh	1100	9780		922,187.00				
Future Adoption Materials	0000	9780				1,500,000.00		
Tech Refresh	1100	9780				922,187.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	7,605,787.00	7,578,785.00		7,578,784.00		
Unassigned/Unappropriated Amount		9790	0.00	(139,835.00)		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	22,035,906.00	19,462,567.00	5,242,820.00	19,462,567.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	6,280,737.00	7,809,166.00	1,861,848.00	7,809,166.00	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	46,117.00	46,992.00	0.00	46,992.00	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	8,309,706.00	9,291,121.00	49,190.04	9,291,121.00	0.00	0.0%
Unsecured Roll Taxes		8042	507,816.00	588,145.00	2,778.93	588,145.00	0.00	0.0%
Prior Years' Taxes		8043	8,782.00	14,635.00	14,634.54	14,635.00	0.00	0.0%
Supplemental Taxes		8044	164,022.00	114,977.00	10,950.37	114,977.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,312,710.00	1,622,933.00	0.00	1,622,933.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	26,832.00	0.00	26,832.00	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			38,665,796.00	38,977,368.00	7,182,221.88	38,977,368.00	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%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,809.00)	(2,809.00)	0.00	0.00	2,809.00	-100.0%

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)
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			38,662,987.00	38,974,559.00	7,182,221.88	38,977,368.00	2,809.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	442,635.00	442,635.00	0.00	442,635.00	0.00	0.0%
Special Education Discretionary Grants		8182	47,306.00	50,634.00	0.00	50,634.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	211,892.00	199,627.00	0.00	199,627.00	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	39,774.00	41,036.00	0.00	41,036.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	60,697.00	65,082.00	0.00	65,082.00	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	17,475.00	15,390.00	0.00	15,390.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			819,779.00	814,404.00	0.00	814,404.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	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	118,595.00	118,595.00	0.00	118,595.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	819,190.00	819,190.00	(23,076.66)	819,190.00	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	1,377,112.00	1,213,876.00	339,886.00	1,213,876.00	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)
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	0.00	0.00	0.00	0.00	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	381,286.00	381,286.00	135,700.00	381,286.00	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	1,897,351.00	2,981,894.00	991,462.61	2,981,893.61	(.39)	0.0%
TOTAL, OTHER STATE REVENUE			4,593,534.00	5,514,841.00	1,443,971.95	5,514,840.61	(.39)	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	134,484.00	134,484.00	0.00	134,484.00	0.00	0.0%
Interest		8660	515,000.00	515,000.00	252,908.00	515,000.00	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								
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	50,000.00	50,000.00	49,410.00	50,000.00	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	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	135,000.00	250,274.00	221,739.72	250,273.85	(.15)	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)
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	188,086.00	400,000.00	123,487.00	539,834.00	139,834.00	35.0%
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			1,022,570.00	1,349,758.00	647,544.72	1,489,591.85	139,833.85	10.4%
TOTAL, REVENUES			45,098,870.00	46,653,562.00	9,273,738.55	46,796,204.46	142,642.46	0.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	17,340,493.00	16,145,675.00	4,129,032.29	16,145,675.44	(.44)	0.0%
Certificated Pupil Support Salaries		1200	1,303,498.00	1,528,093.00	401,982.76	1,528,093.57	(.57)	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,960,117.00	2,018,218.00	666,398.27	2,018,217.03	.97	0.0%
Other Certificated Salaries		1900	299,801.00	322,959.00	107,473.67	322,959.83	(.83)	0.0%
TOTAL, CERTIFICATED SALARIES			20,903,909.00	20,014,945.00	5,304,886.99	20,014,945.87	(.87)	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,042,103.00	3,021,034.00	734,391.85	3,034,588.87	(13,554.87)	-0.4%
Classified Support Salaries		2200	1,858,620.00	1,838,545.00	577,826.12	1,838,544.09	.91	0.0%
Classified Supervisors' and Administrators' Salaries		2300	380,954.00	425,400.00	129,895.72	425,399.76	.24	0.0%
Clerical, Technical and Office Salaries		2400	1,750,246.00	1,793,185.00	558,088.41	1,793,185.00	0.00	0.0%
Other Classified Salaries		2900	366,203.00	587,610.00	117,829.32	587,609.88	.12	0.0%
TOTAL, CLASSIFIED SALARIES			7,398,126.00	7,665,774.00	2,118,031.42	7,679,327.60	(13,553.60)	-0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,160,560.00	5,032,368.00	993,198.31	5,032,368.07	(.07)	0.0%
PERS		3201-3202	1,726,453.00	1,991,412.00	564,015.66	1,994,838.06	(3,426.06)	-0.2%
OASDI/Medicare/Alternative		3301-3302	868,900.00	882,032.00	231,711.11	883,067.40	(1,035.40)	-0.1%
Health and Welfare Benefits		3401-3402	2,993,721.00	2,958,426.00	803,373.55	2,958,429.09	(3.09)	0.0%
Unemployment Insurance		3501-3502	16,635.00	18,813.00	3,735.34	18,820.90	(7.90)	0.0%
Workers' Compensation		3601-3602	458,315.00	464,871.00	128,224.36	465,098.81	(227.81)	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	17,438.00	21,699.00	6,470.44	21,699.60	(.60)	0.0%
TOTAL, EMPLOYEE BENEFITS			11,242,022.00	11,369,621.00	2,730,728.77	11,374,321.93	(4,700.93)	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curriculum Materials		4100	0.00	70,000.00	50,164.84	70,000.00	0.00	0.0%
Books and Other Reference Materials		4200	318,000.00	302,293.00	55,275.57	302,293.15	(.15)	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	1,213,775.00	1,482,057.00	234,901.03	1,482,057.12	(.12)	0.0%
Noncapitalized Equipment		4400	583,300.00	647,082.00	10,299.13	647,081.05	.95	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,115,075.00	2,501,432.00	350,640.57	2,501,431.32	.68	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	246,887.00	227,190.00	55,840.28	227,189.59	.41	0.0%
Dues and Memberships		5300	17,000.00	27,150.00	21,286.00	27,149.67	.33	0.0%
Insurance		5400-5450	364,547.00	364,547.00	349,656.80	364,547.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,523,500.00	1,523,500.00	477,432.91	1,523,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	811,422.00	831,830.00	324,777.74	831,829.56	.44	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	5,264,028.00	4,889,540.00	1,076,806.10	4,889,540.78	(.78)	0.0%
Communications		5900	192,000.00	194,160.00	38,849.63	194,160.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,419,384.00	8,057,917.00	2,344,649.46	8,057,916.60	.40	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	20,000.00	117,840.00	0.00	117,839.59	.41	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			20,000.00	117,840.00	0.00	117,839.59	.41	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	3,028.00	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	686,731.00	859,448.00	163,424.00	859,448.00	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%

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	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)			686,731.00	859,448.00	166,452.00	859,448.00	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	(80,000.00)	(80,000.00)	0.00	(80,000.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(80,000.00)	(80,000.00)	0.00	(80,000.00)	0.00	0.0%
TOTAL, EXPENDITURES			50,705,247.00	50,506,977.00	13,015,389.21	50,525,230.91	(18,253.91)	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	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other 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	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2025-26 Projected Totals
2600	Expanded Learning Opportunities Program	320,475.42
6019	Student Support and Professional Development Discretionary Block Grant (SSPDDBG)	934,288.00
6300	Lottery: Instructional Materials	728,884.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	7,723.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	957,818.00
7435	Learning Recovery Emergency Block Grant	627,590.64
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,785,889.00
9010	Other Restricted Local	288,503.02
Total, Restricted Balance		5,651,171.08

Section 6

Criteria & Standards

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	3,155.05	3,131.52		
	Charter School	0.00	0.00		
	Total ADA	3,155.05	3,131.52	(.7%)	Met
1st Subsequent Year (2026-27)	District Regular	3,270.37	3,232.00		
	Charter School				
	Total ADA	3,270.37	3,232.00	(1.2%)	Met
2nd Subsequent Year (2027-28)	District Regular	3,434.98	3,338.22		
	Charter School				
	Total ADA	3,434.98	3,338.22	(2.8%)	Not Met

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds 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 funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Reduction in expected ADA in future years as a result of slower housing development in the district.

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:

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	3,287.00	3,262.00		
Charter School				
Total Enrollment	3,287.00	3,262.00	(.8%)	Met
1st Subsequent Year (2026-27)				
District Regular	3,407.00	3,367.00		
Charter School				
Total Enrollment	3,407.00	3,367.00	(1.2%)	Met
2nd Subsequent Year (2027-28)				
District Regular	3,578.00	3,477.00		
Charter School				
Total Enrollment	3,578.00	3,477.00	(2.8%)	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)

Reduction in expected ADA in future years as a result of slower housing development in the district.

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	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CALPADS Actual (Form 01CS, Item 2A)	
Third Prior Year (2022-23)			
District Regular	2,502	2,623	
Charter School			
Total ADA/Enrollment	2,502	2,623	95.4%
Second Prior Year (2023-24)			
District Regular	2,790	2,905	
Charter School			
Total ADA/Enrollment	2,790	2,905	96.0%
First Prior Year (2024-25)			
District Regular	2,984	3,127	
Charter School	0		
Total ADA/Enrollment	2,984	3,127	95.4%
Historical Average Ratio:			95.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.1%

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	Enrollment	Ratio of ADA to Enrollment	Status
	(Form A1, Lines A4 and C4)	CALPADS/Projected (Criterion 2, Item 2A)		
Current Year (2025-26)				
District Regular	3,132	3,262		
Charter School	0			
Total ADA/Enrollment	3,132	3,262	96.0%	Met
1st Subsequent Year (2026-27)				
District Regular	3,232	3,367		
Charter School				
Total ADA/Enrollment	3,232	3,367	96.0%	Met
2nd Subsequent Year (2027-28)				
District Regular	3,338	3,477		
Charter School				
Total ADA/Enrollment	3,338	3,477	96.0%	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)	38,665,796.00		
1st Subsequent Year (2026-27)	41,217,966.00	41,469,759.00	.6%	Met
2nd Subsequent Year (2027-28)	44,550,570.00	44,101,466.00	(1.0%)	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2022-23)	18,472,526.05	
Second Prior Year (2023-24)	19,710,369.06	23,646,487.13	83.4%
First Prior Year (2024-25)	25,545,595.71	30,375,099.69	84.1%
	Historical Average Ratio:		84.1%

	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):	81.1% to 87.1%	81.1% to 87.1%	81.1% to 87.1%

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 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	Current Year (2025-26)	28,745,643.74		
1st Subsequent Year (2026-27)	29,706,238.29	35,016,526.29	84.8%	Met
2nd Subsequent Year (2027-28)	30,586,328.29	36,031,054.29	84.9%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Change Is Outside Explanation Range
	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)		
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2025-26)	819,779.00	814,404.00	-0.7%	No
1st Subsequent Year (2026-27)	819,779.00	814,404.00	-0.7%	No
2nd Subsequent Year (2027-28)	819,779.00	814,404.00	-0.7%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2025-26)	4,593,534.00	5,514,840.61	20.1%	Yes
1st Subsequent Year (2026-27)	4,732,259.00	4,668,770.00	-1.3%	No
2nd Subsequent Year (2027-28)	4,894,102.00	4,828,441.00	-1.3%	No

Explanation:
(required if Yes)

Increase in current-year revenue due to receiving the Student Support and Professional Development Grant.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2025-26)	1,022,570.00	1,489,591.85	45.7%	Yes
1st Subsequent Year (2026-27)	1,022,570.00	1,375,092.00	34.5%	Yes
2nd Subsequent Year (2027-28)	1,022,570.00	1,375,092.00	34.5%	Yes

Explanation:
(required if Yes)

Increase in current-year revenue is due to SPED funding, donation funds, and the CYBHI Capacity Grant. Increases in the out years are attributable solely to SPED.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2025-26)	2,115,075.00	2,501,431.32	18.3%	Yes
1st Subsequent Year (2026-27)	2,002,479.00	2,272,938.00	13.5%	Yes
2nd Subsequent Year (2027-28)	2,057,948.00	2,327,337.00	13.1%	Yes

Explanation:
(required if Yes)

The current year reflects increased expenditures in books and supplies due to KIT funds, an added donation, and ELOP. In subsequent years, increases are attributable solely to KIT funds.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2025-26)	8,419,384.00	8,057,916.60	-4.3%	No
1st Subsequent Year (2026-27)	8,562,928.00	8,103,410.00	-5.4%	Yes
2nd Subsequent Year (2027-28)	8,800,122.00	8,323,824.00	-5.4%	Yes

Explanation:
(required if Yes)

The reduction is due to the loss of one-time funding such as KIT, AMIN, and the Educator Effectiveness Grant. In addition, there is a reduction in SPED contracted services as positions were filled and work shifted to hired staff.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2025-26)	6,435,883.00	7,818,836.46	21.5%	Not Met
1st Subsequent Year (2026-27)	6,574,608.00	6,858,266.00	4.3%	Met
2nd Subsequent Year (2027-28)	6,736,451.00	7,017,937.00	4.2%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2025-26)	10,534,459.00	10,559,347.92	.2%	Met
1st Subsequent Year (2026-27)	10,565,407.00	10,376,348.00	-1.8%	Met
2nd Subsequent Year (2027-28)	10,858,070.00	10,651,161.00	-1.9%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

Other State Revenue
(linked from 6A
if NOT met)

Increase in current-year revenue due to receiving the Student Support and Professional Development Grant.

Explanation:

Other Local Revenue
(linked from 6A
if NOT met)

Increase in current-year revenue is due to SPED funding, donation funds, and the CYBHI Capacity Grant. Increases in the out years are attributable solely to SPED.

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

Explanation:

Books and Supplies
(linked from 6A
if NOT met)

Explanation:

Services and Other Exps
(linked from 6A
if NOT met)

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	1,482,743.55	1,526,814.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		1,526,814.00	

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)	15.0%	15.0%	15.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.0%	5.0%	5.0%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	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)	
	Current Year (2025-26)	(2,300,771.53)	33,901,874.82	
1st Subsequent Year (2026-27)	(1,194,242.29)	35,016,526.29	3.4%	Met
2nd Subsequent Year (2027-28)	49,160.71	36,031,054.29	N/A	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 addressing the deficit spending and to preserve our reserves the district will need to plan further reductions in operating expenses. The district will continue to be proactive and explore new cost saving strategies to provide relief to the districts budget.

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		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2025-26)	20,188,161.55		Met
1st Subsequent Year (2026-27)	17,087,931.08		Met
2nd Subsequent Year (2027-28)	16,069,796.61		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		Status
	(Form CASH, Line F, June Column)		
Current Year (2025-26)	18,416,021.61		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 A1, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	3,132	3,232	3,338
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?
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)	50,525,230.91	51,428,255.47	52,137,537.47
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)	50,525,230.91	51,428,255.47	52,137,537.47

4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,515,756.93	1,542,847.66	1,564,126.12
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)	1,515,756.93	1,542,847.66	1,564,126.12

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		
	Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	7,578,784.00	7,714,238.00	7,820,630.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
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)	7,578,784.00	7,714,238.00	7,820,630.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	15.00%	15.00%	15.00%
District's Reserve Standard (Section 10B, Line 7):	1,515,756.93	1,542,847.66	1,564,126.12
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

55A. 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)	(9,593,250.00)	(9,070,073.71)	-5.5%	(523,176.29)	Not Met
1st Subsequent Year (2026-27)	(9,861,123.00)	(9,367,236.00)	-5.0%	(493,887.00)	Not Met
2nd Subsequent Year (2027-28)	(10,110,692.00)	(9,771,288.00)	-3.4%	(339,404.00)	Met
1b. Transfers In, General Fund *					
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2025-26)	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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Reduction in SPED contribution for BCBA contracted services due to hiring staff to fill those positions, and increased revenue in AB602 funding from adoption.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

First Interim
General Fund
School District Criteria and Standards Review

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)	(2027-28)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	934,350	934,350	934,350	934,350
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	934,350	934,350	934,350	934,350
Has total annual payment increased over prior year (2024-25)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2 OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	409,488.00	409,488.00
b. OPEB plan(s) fiduciary net position (if applicable)	70,224.00	70,224.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	339,264.00	339,264.00

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

Actuarial	Actuarial
Jun 30, 2024	Jun 30, 2025

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

3 OPEB Contributions

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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2025-26)	0.00	0.00
1st Subsequent Year (2026-27)	0.00	0.00
2nd Subsequent Year (2027-28)	0.00	0.00

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)	0.00	0.00
1st Subsequent Year (2026-27)	0.00	0.00
2nd Subsequent Year (2027-28)	0.00	0.00

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

Current Year (2025-26)	51,087.00	51,087.00
1st Subsequent Year (2026-27)	51,590.00	51,590.00
2nd Subsequent Year (2027-28)	52,063.00	52,063.00

d. Number of retirees receiving OPEB benefits

Current Year (2025-26)	7	7
1st Subsequent Year (2026-27)	7	7
2nd Subsequent Year (2027-28)	7	7

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?
-

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

3 Self-Insurance Contributions	Budget Adoption	
	(Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2025-26)	0.00	0.00
1st Subsequent Year (2026-27)		0.00
2nd Subsequent Year (2027-28)		0.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2025-26)		0.00
1st Subsequent Year (2026-27)		0.00
2nd Subsequent Year (2027-28)		0.00

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 multi-year 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	152.00	157.00	161.00	166.00

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:

Jun 17, 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:

Jun 09, 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, 2026

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)?	Yes	Yes	Yes

One Year Agreement

Total cost of salary settlement	554,659	0	0
% change in salary schedule from prior year	2.3%		

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)
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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

	Yes	Yes	Yes
Total cost of H&W benefits	1,986,649	1,986,649	1,986,649
Percent of H&W cost paid by employer			
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?

No		
----	--	--

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

- 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)
1.	Yes	Yes	Yes
2.	268,430	254,576	257,758
3.	1.3%	1.3%	1.3%

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

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	No	No	No
2.	No	No	No

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	129.00	152.00	155.00	157.00

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:

Jun 17, 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:

Jun 09, 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, 2026

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)?	Yes	Yes	Yes

One Year Agreement

Total cost of salary settlement	207,781		
---------------------------------	---------	--	--

% change in salary schedule from prior year	2.3%		
---	------	--	--

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

Classified (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

Yes	Yes	Yes
1,114,254	1,114,254	1,114,254

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

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

No

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

--	--	--

If Yes, explain the nature of the new costs:

--

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

Yes	Yes	Yes
150,999	158,197	161,360

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

No	No	No
No	No	No

Classified (Non-management) - Other

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

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

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

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

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

N/A

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	33.00	40.00	40.00	40.00

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

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

n/a

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

[Empty Box]

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

4. Amount included for any tentative salary schedule increases

--	--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

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)
- A2.** Is the system of personnel position control independent from the payroll system?
- A3.** Is enrollment decreasing in both the prior and current fiscal years?
- A4.** Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
- 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?
- A6.** Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7.** Is the district's financial system independent of the county office system?
- 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.)
- A9.** Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

Section 7

Cafeteria Fund

The Cafeteria Fund (Fund 13) is used to account separately for federal, state, and local revenues to operate the food service program.

The principal revenue source in this fund is the federal National School Lunch and Breakfast Program, and State Meal Program. Both sources are generated based on meals served to pupils.

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	600,000.00	600,000.00	0.00	600,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,900,000.00	1,900,000.00	0.00	1,900,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	120,000.00	120,201.00	56,669.40	120,201.40	.40	0.0%
5) TOTAL, REVENUES			2,620,000.00	2,620,201.00	56,669.40	2,620,201.40		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	533,425.00	563,425.00	145,563.88	563,425.00	0.00	0.0%
3) Employee Benefits		3000-3999	291,495.00	220,805.00	64,511.26	220,804.93	.07	0.0%
4) Books and Supplies		4000-4999	1,050,000.00	1,027,557.00	206,974.08	1,027,556.73	.27	0.0%
5) Services and Other Operating Expenditures		5000-5999	280,000.00	299,319.00	59,679.48	299,319.30	(.30)	0.0%
6) Capital Outlay		6000-6999	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,254,920.00	2,211,106.00	476,728.70	2,211,105.96		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			365,080.00	409,095.00	(420,059.30)	409,095.44		
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)			365,080.00	409,095.00	(420,059.30)	409,095.44		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,182,157.00	5,277,642.00		5,277,642.00	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)			3,182,157.00	5,277,642.00		5,277,642.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,182,157.00	5,277,642.00		5,277,642.00		
2) Ending Balance, June 30 (E + F1e)			3,547,237.00	5,686,737.00		5,686,737.44		
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	3,547,237.00	5,686,737.00		5,686,737.44		
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	600,000.00	600,000.00	0.00	600,000.00	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	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			600,000.00	600,000.00	0.00	600,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	1,900,000.00	1,900,000.00	0.00	1,900,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,900,000.00	1,900,000.00	0.00	1,900,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	201.00	201.40	201.40	.40	0.2%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	120,000.00	120,000.00	56,468.00	120,000.00	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								
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			120,000.00	120,201.00	56,669.40	120,201.40	.40	0.0%
TOTAL, REVENUES			2,620,000.00	2,620,201.00	56,669.40	2,620,201.40		
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	451,808.00	481,808.00	124,813.22	481,808.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	81,617.00	81,617.00	20,750.66	81,617.00	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			533,425.00	563,425.00	145,563.88	563,425.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	135,619.00	135,619.00	38,848.98	135,619.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	39,542.00	39,542.00	10,851.27	39,542.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	107,182.00	36,492.00	12,239.64	36,491.93	.07	0.0%
Unemployment Insurance		3501-3502	267.00	267.00	72.82	267.00	0.00	0.0%
Workers' Compensation		3601-3602	8,885.00	8,885.00	2,498.55	8,885.00	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			291,495.00	220,805.00	64,511.26	220,804.93	.07	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	80,000.00	40,000.00	3,613.72	40,000.00	0.00	0.0%
Noncapitalized Equipment		4400	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Food		4700	960,000.00	977,557.00	203,360.36	977,556.73	.27	0.0%
TOTAL, BOOKS AND SUPPLIES			1,050,000.00	1,027,557.00	206,974.08	1,027,556.73	.27	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	591.00	591.30	591.30	(.30)	-0.1%
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		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	280,000.00	298,728.00	59,088.18	298,728.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			280,000.00	299,319.00	59,679.48	299,319.30	(.30)	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	20,000.00	20,000.00	0.00	20,000.00	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			20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
TOTAL, EXPENDITURES			2,254,920.00	2,211,106.00	476,728.70	2,211,105.96		
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%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	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)	5,686,737.17
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	.27
Total, Restricted Balance		5,686,737.44

Section 8

Deferred Maintenance Fund

The Deferred Maintenance Fund (Fund 14) refers to a specific fund used by school districts in California to account for resources designated for the maintenance of school facilities. It is used to accumulate resources for major repairs and maintenance projects for school facilities. This includes work like roof replacements, plumbing, HVAC systems, electrical upgrades, and other large-scale maintenance tasks that extend the life of facilities.

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	20,000.00	20,000.00	7,296.00	20,000.00	0.00	0.0%
5) TOTAL, REVENUES			20,000.00	20,000.00	7,296.00	20,000.00		
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	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20,000.00	20,000.00	7,296.00	20,000.00		
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)			20,000.00	20,000.00	7,296.00	20,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	656,567.00	671,763.00		671,763.00	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)			656,567.00	671,763.00		671,763.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			656,567.00	671,763.00		671,763.00		
2) Ending Balance, June 30 (E + F1e)			676,567.00	691,763.00		691,763.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	676,567.00	691,763.00		691,763.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction								
Sales		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies								
		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	7,296.00	20,000.00	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	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			20,000.00	20,000.00	7,296.00	20,000.00	0.00	0.0%
TOTAL, REVENUES			20,000.00	20,000.00	7,296.00	20,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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								

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)
Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Section 9

Pupil Transportation

Pupil Transportation Fund (Fund 15) refers to a specific fund used by school districts to account for revenues and expenditures related to the transportation of students. This fund was historically classified as Fund 15, Pupil Transportation Fund, and was used by districts that wanted to separately track transportation-related financial activities.

The use of the Pupil Transportation Fund is optional for districts. Transportation-related revenues and expenditures can also be recorded within the General Fund (Fund 01) using appropriate resource and object codes.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	744.00	744.00	744.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	744.00	744.00	744.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	744.00	744.00	744.00		
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	744.00	744.00	744.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	67,570.00	68,530.00		68,530.00	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)			67,570.00	68,530.00		68,530.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			67,570.00	68,530.00		68,530.00		
2) Ending Balance, June 30 (E + F1e)			67,570.00	69,274.00		69,274.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	67,570.00	69,274.00		69,274.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
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%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	744.00	744.00	744.00	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 Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		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			0.00	744.00	744.00	744.00	0.00	0.0%
TOTAL, REVENUES			0.00	744.00	744.00	744.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%

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)
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)								
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			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
(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
9010	Other Restricted Local	69,274.00
Total, Restricted Balance		69,274.00

Section 10

Building Fund

Building Fund (Fund 21) in the California School Accounting Manual (CSAM) is a specific governmental fund used by school districts to account for resources intended for the acquisition or construction of major capital facilities and improvements. This fund is part of the district's capital project funds.

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	80,000.00	80,000.00	16,646.00	80,000.00	0.00	0.0%
5) TOTAL, REVENUES			80,000.00	80,000.00	16,646.00	80,000.00		
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	0.00	1,750.00	1,750.00	1,750.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	315,027.00	315,027.31	315,027.31	(.31)	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	316,777.00	316,777.31	316,777.31		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			80,000.00	(236,777.00)	(300,131.31)	(236,777.31)		
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)			80,000.00	(236,777.00)	(300,131.31)	(236,777.31)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,804,110.00	1,661,062.00		1,661,062.00	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)			1,804,110.00	1,661,062.00		1,661,062.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,804,110.00	1,661,062.00		1,661,062.00		
2) Ending Balance, June 30 (E + F1e)			1,884,110.00	1,424,285.00		1,424,284.69		
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	1,884,110.00	1,424,285.00		1,424,284.69		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	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	80,000.00	80,000.00	16,646.00	80,000.00	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	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			80,000.00	80,000.00	16,646.00	80,000.00	0.00	0.0%
TOTAL, REVENUES			80,000.00	80,000.00	16,646.00	80,000.00		
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%

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								
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	0.00	1,750.00	1,750.00	1,750.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	1,750.00	1,750.00	1,750.00	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	64,929.00	64,929.00	64,929.00	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	250,098.00	250,098.31	250,098.31	(.31)	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	315,027.00	315,027.31	315,027.31	(.31)	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			0.00	316,777.00	316,777.31	316,777.31		
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER SOURCES/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
9010	Other Restricted Local	1,424,284.69
Total, Restricted Balance		1,424,284.69

Section 11

Capital Facilities Fund aka Developer Fee Fund

The Capital Facilities Fund (Fund 25) is used primarily to account separately for monies received from fees levied on developers or other agencies/individuals to mitigate the impact of student growth from construction. The authority for the levies is contained in Government Code sections 65970-65981.

The principal revenue source of this fund is developer fees.

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	260,000.00	750,000.00	299,899.31	750,000.00	0.00	0.0%
5) TOTAL, REVENUES			260,000.00	750,000.00	299,899.31	750,000.00		
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	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	500,000.00	661,001.00	139,976.84	661,001.00	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			500,000.00	661,001.00	139,976.84	661,001.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(240,000.00)	88,999.00	159,922.47	88,999.00		
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)			(240,000.00)	88,999.00	159,922.47	88,999.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,691,160.00	12,583,448.00		12,583,448.00	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)			10,691,160.00	12,583,448.00		12,583,448.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,691,160.00	12,583,448.00		12,583,448.00		
2) Ending Balance, June 30 (E + F1e)			10,451,160.00	12,672,447.00		12,672,447.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	10,451,160.00	12,672,447.00		12,672,447.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	150,000.00	137,021.00	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	250,000.00	600,000.00	162,878.31	600,000.00	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			260,000.00	750,000.00	299,899.31	750,000.00	0.00	0.0%
TOTAL, REVENUES			260,000.00	750,000.00	299,899.31	750,000.00		
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	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
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	500,000.00	661,001.00	139,976.84	661,001.00	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			500,000.00	661,001.00	139,976.84	661,001.00	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			500,000.00	661,001.00	139,976.84	661,001.00		
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%

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	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	12,672,447.00
Total, Restricted Balance		12,672,447.00

Section 12

County School Facilities Fund

The County School Facilities Fund (Fund 35) in the California School Accounting Manual (CSAM) is a capital projects fund used by school districts and county offices of education to account for financial resources received from the State School Facilities Program (SSFP). These resources are provided for the construction, reconstruction, or modernization of school facilities.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	1,587.00	1,587.00	1,587.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	1,587.00	1,587.00	1,587.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	1,587.00	1,587.00	1,587.00		
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	1,587.00	1,587.00	1,587.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	72,917.00	73,596.00		73,596.00	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)			72,917.00	73,596.00		73,596.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			72,917.00	73,596.00		73,596.00		
2) Ending Balance, June 30 (E + F1e)			72,917.00	75,183.00		75,183.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	25,654.00	29,632.00		29,632.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	47,263.00	45,551.00		45,551.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	1,587.00	1,587.00	1,587.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	1,587.00	1,587.00	1,587.00	0.00	0.0%
TOTAL, REVENUES			0.00	1,587.00	1,587.00	1,587.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
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%

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)
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	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES								
			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
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%

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

Resource	Description	2025-26 Projected Totals
7710	State School Facilities Projects	29,632.00
Total, Restricted Balance		29,632.00

Section 13

Capital Project Fund

The Capital Project Fund for Blended Component Units (Fund 49) in the California School Accounting Manual (CSAM) is used by school districts to account for financial resources and expenditures related to capital projects managed through blended component units of the district.

Blended component units are legally separate entities (e.g., joint powers authorities, financing corporations, or nonprofit entities) that are financially integrated with the school district and, therefore, included in the district's financial statements.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	760.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	760.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	760.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	760.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	66,953.00	69,975.00		69,975.00	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)			66,953.00	69,975.00		69,975.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			66,953.00	69,975.00		69,975.00		
2) Ending Balance, June 30 (E + F1e)			66,953.00	69,975.00		69,975.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	66,953.00	69,975.00		69,975.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
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	0.00	0.00	760.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	760.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	760.00	0.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%

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

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	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	69,975.00
Total, Restricted Balance		69,975.00

Section 14

Bond Interest and Redemption Fund

The Bond Interest and Redemption Fund (Fund 51) is for the repayment of general obligation bonds issued by the district.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	31,521.42	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	31,521.42	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	881,772.50	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	881,772.50	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	(850,251.08)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			0.00	0.00	(850,251.08)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,389,879.00	1,720,678.00		1,720,678.00	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)			1,389,879.00	1,720,678.00		1,720,678.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,389,879.00	1,720,678.00		1,720,678.00		
2) Ending Balance, June 30 (E + F1e)			1,389,879.00	1,720,678.00		1,720,678.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	1,389,879.00	1,720,678.00		1,720,678.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	1,005.63	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	(33.85)	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	293.53	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	521.11	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	29,735.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	31,521.42	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	31,521.42	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	375,000.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	506,772.50	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	881,772.50	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	881,772.50	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	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%
All Other Financing Sources		8979	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)
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	1,720,678.00
Total, Restricted Balance		1,720,678.00

Section 15

Self - Insurance Fund

The Self-Insurance Fund (Fund 67) in the California School Accounting Manual (CSAM) is used by school districts and county offices of education to account for resources and expenses related to self-insurance programs. These programs cover risks such as health benefits, workers' compensation, property and liability insurance, or other insurable risks that the district chooses to self-fund rather than purchasing insurance from an external provider.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	446.00	446.00	446.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	446.00	446.00	446.00		
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	0.00	0.00	0.00	0.00	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			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			0.00	446.00	446.00	446.00		
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)			0.00	446.00	446.00	446.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	51,160.00	41,052.00		41,052.00	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)			51,160.00	41,052.00		41,052.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			51,160.00	41,052.00		41,052.00		
2) Ending Net Position, June 30 (E + F1e)			51,160.00	41,498.00		41,498.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	51,160.00	41,498.00		41,498.00		
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								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	446.00	446.00	446.00	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	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								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	446.00	446.00	446.00	0.00	0.0%
TOTAL, REVENUES			0.00	446.00	446.00	446.00		
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	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.00	0.00	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			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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
9010	Other Restricted Local	41,498.00
Total, Restricted Net Position		41,498.00

Section 16

Retiree Fund

The Retiree Benefits Fund (Fund 71) in the California School Accounting Manual (CSAM) is used to account for resources and expenditures specifically set aside for post-employment benefits provided to retirees. These benefits typically include Other Post-Employment Benefits (OPEB) such as retiree health insurance, dental, vision, or other non-pension benefits.

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	75,000.00	75,000.00	14,121.79	75,000.00	0.00	0.0%
5) TOTAL, REVENUES			75,000.00	75,000.00	14,121.79	75,000.00		
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	75,000.00	75,000.00	28,593.55	75,000.00	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			75,000.00	75,000.00	28,593.55	75,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			0.00	0.00	(14,471.76)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	(14,471.76)	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	71,424.00	14,941.00		14,941.00	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)			71,424.00	14,941.00		14,941.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			71,424.00	14,941.00		14,941.00		
2) Ending Net Position, June 30 (E + F1e)			71,424.00	14,941.00		14,941.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	71,424.00	14,941.00		14,941.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	115.00	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								
In-District Premiums/Contributions		8674	75,000.00	75,000.00	14,006.79	75,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			75,000.00	75,000.00	14,121.79	75,000.00	0.00	0.0%
TOTAL, REVENUES			75,000.00	75,000.00	14,121.79	75,000.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	75,000.00	75,000.00	28,593.55	75,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			75,000.00	75,000.00	28,593.55	75,000.00	0.00	0.0%
TOTAL, EXPENSES			75,000.00	75,000.00	28,593.55	75,000.00		
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%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
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 + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	14,941.00
Total, Restricted Net Position		14,941.00

Section 17

**San Joaquin County
Office of Education
Assumptions Worksheet**



2025-26 1st Interim

Jefferson Elementary

District

The undersigned, hereby certify that the Board of Education of the Jefferson Elementary School District, at its meeting on December 16th 2025, has reviewed and approved the Budget Assumptions Worksheets that are included as part of the 1st Interim Financial Report, and upon which the District's multiyear financial projections are based.

Signed: _____
President, Board of Education

Date: 12/16/2025

Signed: _____
District Superintendent

Date: 12/16/2025

2025-26 1st Interim
Jefferson Elementary
District

Please fill out the form completely. Wherever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions **must** agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you with questions, which could require further documentation. Thank you.

	2025-26 Adopted Budget Totals	1st Interim (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27	Projected (Unrestricted Only) 2027-28
REVENUES:				
LCFF Funding Sources (8010-8099):				
ADA Used for LCFF (Funded):		3180.67 ADA	3281.15 ADA	3387.37 ADA
Estimated P-2 ADA:		3180.67 ADA	3281.15 ADA	3387.37 ADA
Total Change from Prior Period		\$ 314,381	\$ 2,492,391	\$ 2,631,707
Adjusted Budget Amount	\$ 38,662,987	\$ 38,977,368	\$ 41,469,759	\$ 44,101,466
Please describe reason(s) for changes:		reduced expected ADA due to slow down in housing market	reduced expected ADA due to slow down in housing market	reduced expected ADA due to slow down in housing market
Federal Revenue (8100-8299):				
% Increase (Decrease) included in:		%	%	%
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount		\$ -	\$ -	\$ -
Please describe reason(s) for changes:				
REVENUES Cont.:				
State Revenue (8300-8599):				
COLA % Used for:		%	3.02 %	3.42 %
One time \$ included in:		\$	\$ 25,952	\$ 30,276
Plus(Minus) Other \$ changes:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ 25,952	\$ 30,276
Adjusted Budget Amount	\$ 859,325	\$ 859,325	\$ 885,277	\$ 915,553
Please describe reason(s) for changes:			DOF COLA	DOF COLA

Local Revenue (8600-8799):

% Incr.(Decr.) included in:	%	\$	%	\$	%	\$
One time \$ included in:		\$		\$		\$
Plus(Minus) Other \$ changes:		\$		\$ -		\$
Total Change from Prior Period		\$		\$ -		\$ -
Adjusted Budget Amount	\$	834,484	\$	834,484	\$	834,484

Please describe reason(s) for changes:

Transfers In/Sources (8900-8979):

Other One time \$ included in:	\$		\$		\$	
Plus(Minus) Other \$ changes:	\$		\$		\$	
Total Change from Prior Period	\$	-	\$	-	\$	-
Adjusted Budget Amount	\$	-	\$	-	\$	-

Please describe reason(s) for changes:

Contributions (8980-8999):

(Incr.)Decr. for Sp. Ed. :	\$	523,176		(281,894)		(404,052)
(Incr.)Decr. for On-going Major Maint (RRM) :	\$			(15,268)		
Other One time \$ included in:	\$					
Plus(Minus) Other \$ changes:	\$					
Total Change from Prior Period	\$	523,176	\$	(297,162)	\$	(404,052)
Adjusted Budget Amount	\$	(9,593,250)	\$	(9,367,236)	\$	(9,771,288)

Please describe reason(s) for changes:

reduction in contribution to SpEd due to increase of Revenue and unfilled positions	increase of 1 Sped Teacher and 2 SDC Aides due to growth. Increase of RRM based on district expenditures	Increase of 2 Sped Teachers and 2 SDC aides due to growth. RRM remained flat due to total district expenditures.
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TOTAL Other Financing Sources (8910-8999):

Total Change from Prior Period	\$	523,176	\$	(297,162)	\$	(404,052)
Adjusted Budget Amount	\$	(9,593,250)	\$	(9,367,236)	\$	(9,771,288)

Total Revenues & Other Financing Sources	\$	30,763,546	\$	31,601,103	\$	33,822,284	\$	36,080,215
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EXPENSES:

Object LXXX:	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
Step & Column included in:	%	\$	1.25 %	\$	1.25 %	\$
Settlement included in:	%	\$		\$		\$
Other:						

Growth Positions:		FTE \$		FTE \$	334,556	FTE \$	334,556
One time \$ included in:		\$		\$		\$	
Plus(Minus) Other \$ changes:		\$	(693,530)	\$		\$	
Total Change from Prior Period		\$	(693,530)	\$	534,999	\$	537,505
Adjusted Budget Amount	\$ 16,394,438	\$	15,700,908	\$	16,235,907	\$	16,773,412

LCFF K-3 Grade Span ratio N/A Negotiated Class Sizes 1: _____ 1: _____ 1: _____

Enter Grade Span ratio for each fiscal year or N/A in the box if Negotiated Class Sizes

Please describe reason(s) for changes:

reduction in teacher FTE not needed in certian grade levels and net of non filled positions	addition of 2 FTE due to growth	addition of 2 FTE due to growth
_____	_____	_____
_____	_____	_____
_____	_____	_____

Object 2XXX:

	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
Step included in:	%	\$	2 %	\$ 111,020	2 %	\$ 113,240
Settlement included in:	%	\$	%	\$	%	\$

Other:

Growth Positions:		FTE \$		FTE \$	176,000	FTE \$	112,731
One time \$ included in:		\$		\$		\$	
Plus(Minus) Other \$ changes:		\$	60,634	\$		\$	
Total Change from Prior Period		\$	60,634	\$	287,020	\$	225,971
Adjusted Budget Amount	\$ 5,314,356	\$	5,374,990	\$	5,662,010	\$	5,887,981

Please describe reason(s) for changes:

net of non filled positions and addion of 2 new TK aides and 4 ELD aides needed	addition of 5 yard duties and 2 TK aides due to growth	2 TK aides due to growth
_____	_____	_____
_____	_____	_____
_____	_____	_____

EXPENSES Cont.:

Object 3XXX:

Change in Statutory Benefits:	% Increase/(Decrease)	\$ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)
Increase in Statutory due to Step & Column	%	\$	%	\$ 85,049	%	\$ 87,433
Increase in Statutory due to Settlement	%	\$	%	\$ -	%	\$ -
Incr./Decr. in Statutory due to rate changes	%	\$	%	\$ 4,837	%	\$ 50,958
Incr./Decr. in Statutory due to +/- positions, other changes	%	\$	(38,822)	\$ 138,576	%	\$ 116,614
Total \$ Change in Statutory:		\$	(38,822)	\$ 228,462		\$ 255,005

Change in Health & Welfare :

Incr./Decr. in H & W due to rate changes	%	\$	%	\$	%	\$
Incr./Decr. in H & W due to CAP change	%	\$	%	\$	%	\$
Incr./Decr. in H & W due to other	%	\$	%	\$	%	\$

EXPENSES Cont.:

Object 6XXX:

% Increase(Decrease) included in:	%	\$		%	\$		%	\$	
Flat \$ Increase(Decrease) included in:		\$			\$			\$	
One time \$ included in:		\$			\$			\$	
Total Change from Prior Period		\$	-		\$	-		\$	-
Adjusted Budget Amount		\$	-		\$	-		\$	-

Please describe reason(s) for changes:

Other Outgo - Objects 7100-7299, 7400-7499

% Increase(Decrease) included in:	%	\$	16,999	%	\$		%	\$	
Flat \$ Increase(Decrease) included in:		\$			\$			\$	
One time \$ included in:		\$			\$			\$	
Total Change from Prior Period		\$	16,999		\$	-		\$	-
Adjusted Budget Amount	\$	568,666	585,665	\$	585,665	585,665	\$	585,665	585,665

Please describe reason(s) for changes:

Increase to SpEd adv. appt. tuition									

Direct Support/Indirect Costs - Objects 7300-7399

% Increase(Decrease) included in:	%	\$	(785)	%	\$	18,500	%	\$	
Flat \$ Increase(Decrease) included in:		\$			\$			\$	
One time \$ included in:		\$			\$			\$	
Total Change from Prior Period		\$	(785)		\$	18,500		\$	-
Adjusted Budget Amount	\$	(235,635)	(236,420)	\$	(217,920)	(217,920)	\$	(217,920)	(217,920)

Please describe reason(s) for changes:

reduction of 1x grant indirect cost

Other Financing Uses - Objects 7610-7699

% Increase(Decrease) included in:	%	\$	%	\$	%	\$
Flat \$ Increase(Decrease) included in:		\$		\$		\$
One time \$ included in:		\$		\$		\$
Total Change from Prior Period		\$		\$		\$
Adjusted Budget Amount		\$		\$		\$

Please describe reason(s) for changes:

Total Expenditures & Other Financing Uses	\$	34,850,014	\$	33,901,874	\$	35,016,527	\$	36,031,055
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Please attach additional sheets as necessary.

Net Increase (Decrease) in Fund Balance	\$	(4,086,468)	\$	(2,300,771)	\$	(1,194,243)	\$	49,160
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Verify RRM Transfer:

Enter 2023-24 Transfer Amount	\$1,319,716.82			
Enter Excluded Unrestricted Expenditures		\$ 1,280,462	\$ 1,280,462	\$ 1,280,462
Calculated RRM at 3% (less excluded UR/R expenditures)		\$ 1,477,343	\$ 1,504,434	\$ 1,525,712
Amount of (Increase) to be included in Contributions		\$ (157,626)	\$ (27,091)	\$ (21,278)

(Note: If positive, district may or may not include reduction to transfer). Please disclose amount separately in "Please describe reason for changes".

Mandatory Benefit Rates:

	<u>2025-26</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>
STRS	19.10	19.10	19.10	19.10	19.10
PERS	26.81	26.81	26.90	27.80	27.40
FICA	6.2	6.2	6.2	6.2	6.2
Medicare	1.45	1.45	1.45	1.45	1.45
SUI	0.05	0.05	0.05	0.05	0.05
Workers Comp	1.716	1.716	1.716	1.716	1.716
PERS Reduction	n/a	n/a	n/a	n/a	n/a
Combined Certificated Rate*	22.32	22.32	22.3160	22.3160	22.3160
Combined Classified Rate*	36.226	36.23	36.32	37.22	36.82

*Note that the combined rate is intended to be used to test the reasonableness of the changes to the mandatory benefit amounts, not all salaries are subject to all of the rates and some are subject to alternative retirement, not included above.

Sample reasonableness test for increase to Mandatory Benefits due to Step and Column Cost:

Est.increase to Mandatory benefits for Certificated:	\$ -	\$ 44,731	\$ 45,290
Est.increase to Mandatory benefits for Classified:	\$ -	\$ 40,318	\$ 42,143
Total Estimated Increase in Mandatory due to S & C:	\$ -	\$ 85,049	\$ 87,433
Difference Est. vs. Amount incl. above	\$ -	\$ -	\$ -

Sample reasonableness test for increase to Mandatory Benefits due to COLA:

Est.increase to Mandatory benefits for Certificated:	\$ -	\$ -	\$ -
Est.increase to Mandatory benefits for Classified:	\$ -	\$ -	\$ -
Total Estimated Increase in Mandatory due to COLA:	\$ -	\$ -	\$ -
Difference Est. vs. Amount incl. above	\$ -	\$ -	\$ -

Sample reasonableness test for increase to Mandatory Benefits due to position, other changes:

Est.increase to Mandatory benefits for Certificated:	\$ (154,768)	\$ 74,660	\$ 74,660
Est.increase to Mandatory benefits for Classified:	\$ 21,965	\$ 63,916	\$ 41,954
Total Estimated Increase in Mandatory due to Other:	\$ (132,803)	\$ 138,576	\$ 116,614
Difference Est. vs. Amount incl. above	\$ 93,981	\$ -	\$ -



2025-26 1st Interim
Jefferson Elementary
District

Please fill out the form completely. Wherever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions **must** agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you with questions, which could require further documentation. Thank you.

	2025-26 Adopted Budget Totals	1st Interim (Restricted Only) 2025-26	Projected (Restricted Only) 2026-27	Projected (Restricted Only) 2027-28
REVENUES:				
LCFF Funding Sources (8010-8099):				
ADA Used for LCFF (Funded):		3180.67 ADA	3281.15 ADA	3387.37 ADA
Estimated P-2 ADA:		3180.67 ADA	3281.15 ADA	3387.37 ADA
Total Change from Prior Period		\$	\$	\$
Adjusted Budget Amount		\$ -	\$ -	\$ -
Please describe reason(s) for changes:				
Federal Revenue (8100-8299):				
% Increase (Decrease) included in:		%	%	%
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$ (5,375)	\$	\$
Total Change from Prior Period		\$ (5,375)	\$ -	\$ -
Adjusted Budget Amount	\$ 819,779	\$ 814,404	\$ 814,404	\$ 814,404
Please describe reason(s) for changes:				
net of reduction in Title I and Title IV and increase of mental health funding				
REVENUES Cont.:				
State Revenue (8300-8599):				
COLA % Used for:		%	3.02 %	3.42 %
One time \$ included in:		\$	\$ 110,912	\$ 129,395
Plus(Minus) Other \$ changes:		\$ 921,307	\$ (982,935)	\$
Total Change from Prior Period		\$ 921,307	\$ (872,023)	\$ 129,395
Adjusted Budget Amount	\$ 3,734,209	\$ 4,655,516	\$ 3,783,493	\$ 3,912,888
Please describe reason(s) for changes:				
net increase of the following				
RS 6019 +934k student support discretionary block grant				
RS 6546-6547 +100k				
COLA				
reduction of 1x funding in UPK an SSDBG				
COLA				

RS 2600 -163k

Local Revenue (8600-8799):

% Incr.(Decr.) included in:	%	\$	%	\$	%	\$
One time \$ included in:		\$		\$		\$
Plus(Minus) Other \$ changes:		\$ 467,021		\$ (114,499)		\$
Total Change from Prior Period		\$ 467,021		\$ (114,499)		\$ -
Adjusted Budget Amount	\$ 188,086	\$ 655,107	\$ 540,608	\$ 540,608		\$

Please describe reason(s) for changes:

increase of of the following rev.	removed 1x funding of the following
RS 6500 +351	
RS 9022 CYBHI Grant +62k	RS 9022 CYBHI Grant +62k
Site Donation accounts + 53k	Site Donation accounts + 53k

Transfers In/Sources (8900-8979):

Other One time \$ included in:	\$	\$	\$
Plus(Minus) Other \$ changes:	\$	\$	\$
Total Change from Prior Period	\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -

Please describe reason(s) for changes:

Contributions (8980-8999):

Incr.(Decr.) for Sp. Ed. :	\$ (523,176)	\$ 281,894	\$ 404,052
Incr.(Decr.) for On-going Major Maint (RRM) :	\$ -	\$ 15,268	\$ -
Other One time \$ included in:	\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes:	\$ -	\$ -	\$ -
Total Change from Prior Period	\$ (523,176)	\$ 297,162	\$ 404,052
Adjusted Budget Amount	\$ 9,593,250	\$ 9,070,074	\$ 9,367,236

Please describe reason(s) for changes:

reduction in contibution to SpEd due to increase of Revenue and unfilled positions	increase of 1 Sped Teacher and 2 SDC Aides due to growth. Increase of RRM based on district expenditures	Increase of 2 Sped Teachers and 2 SDC aides due to growth. RRM remained flat due to totol district expenditures.
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TOTAL Other Financing Sources (8910-8999):

Total Change from Prior Period	\$ (523,176)	\$ 297,162	\$ 404,052
Adjusted Budget Amount	\$ 9,593,250	\$ 9,070,074	\$ 9,367,236

Total Revenues & Other Financing Sources	\$ 14,335,324	\$ 15,195,101	\$ 14,505,741	\$ 15,039,188
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EXPENSES:

Object 1XXX:	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>
Step & Column included in:	%	\$	1.25 %	\$ 54,133	1.25 %	\$ 54,809
Settlement included in:	%	\$	%	\$	%	\$
<u>Other:</u>						
Growth Positions:	FTE	\$	FTE	\$ 16,578	FTE	\$ (534,240)
One time \$ included in:		\$		\$		\$
Plus(Minus) Other \$ changes:		\$ (195,433)		\$		\$
Total Change from Prior Period		\$ (195,433)		\$ 70,711		\$ (479,431)
Adjusted Budget Amount		\$ 4,509,471		\$ 4,384,749		\$ 3,905,318

Please describe reason(s) for changes:

net of new SLP and reading coordinator and unfilled positions	net of 1 new Sped Teacher and reduction of 102K in EFF funds	net of 2 new Sped teachers due to growth and reduction of 4 Reading TOSA's and reading Coordinator funded with LREBG.

Object 2XXX:	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>
Step included in:	%	\$	2 %	\$ 47,177	2 %	\$ 48,120
Settlement included in:	%	\$	%	\$	%	\$
<u>Other:</u>						
Growth Positions:	FTE	\$	FTE	\$ 54,509	FTE	\$ 54,509
One time \$ included in:		\$		\$		\$
Plus(Minus) Other \$ changes:		\$ 220,568		\$		\$
Total Change from Prior Period		\$ 220,568		\$ 101,686		\$ 102,629
Adjusted Budget Amount		\$ 2,083,770		\$ 2,406,024		\$ 2,508,653

Please describe reason(s) for changes:

net of 4 additional SDC aides, 1 SLP and unfilled positions	2 additional SDC aides due to growth	2 additional SDC aides due to growth

EXPENSES Cont.:

Object 3XXX:	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Incr./(Decr.)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Incr./(Decr.)</u>	<u>\$ Increase/(Decrease)</u>
Change in Statutory Benefits:						
Increase in Statutory due to Step & Column	%	\$	%	\$ 29,213	%	\$ 30,139
Increase in Statutory due to Settlement	%	\$	%	\$ -	%	\$ -
Incr./Decr. in Statutory due to rate changes	%	\$	%	\$ 2,074	%	\$ 21,654
Incr./Decr. in Statutory due to +/- positions, other changes	%	\$ 171,121	%	\$ 23,495	%	\$ (98,935)

Total \$ Change in Statutory:	\$	171,121	\$	54,782	\$	(47,142)
Change in Health & Welfare :						
Incr./Decr. in H & W due to rate changes	%		%		%	
Incr./Decr. in H & W due to CAP change	%		%		%	
Incr./Decr. in H & W due to other	%		%		%	
Incr./Decr. in H & W due to +/- positions	%		%	(31,287)	%	(51,793)
Are you budgeting at the CAP ?	Yes/No	Yes	Yes/No	Yes	Yes/No	Yes
Total \$ Change in H & W:	\$	-	\$	(31,287)	\$	(51,793)
Changes in Other Benefits:	%		%		%	
Total \$ Change in Benefits:	\$	171,121	\$	23,495	\$	(98,935)
One time benefit \$ included above:	\$		\$		\$	
Total Change from Prior Period	\$	171,121	\$	23,495	\$	(98,935)
Adjusted Budget Amount	\$	3,533,454	\$	3,728,070	\$	3,629,135
Please describe reason(s) for changes:						

EXPENSES Cont.:

Object 4XXX:

% Increase(Decrease) included in:	%	\$	%	\$	%	\$
Flat \$ Increase(Decrease) included in:		\$		\$		\$
One time \$ included in:		\$		\$		\$
Total Change from Prior Period		\$		\$		\$
Adjusted Budget Amount	\$	950,915	\$	1,038,160	\$	1,058,973
Please describe reason(s) for changes:						

addition of KIT Funding expenses and donation accounts	addition of CPI and reduction of 1x funding	net of addition of CPI and reduction of 1x funding expenses CYBHI -7500
	KIT -93K	
	EFF -7K	
	UPK -48K	
	AMIM -142K	

Object 5XXX:

% Increase(Decrease) included in:	%	\$	2.82 %	\$	2.72 %	\$	
Flat \$ Increase(Decrease) included in:		\$		\$		\$	
One time \$ included in:		\$		\$		\$	
		\$	(32,081)	\$	(56,197)	\$	119,562

Total Change from Prior Period		\$ (32,081)		\$ (56,197)		\$ 119,562
Adjusted Budget Amount	\$ 4,483,923	\$ 4,451,842		\$ 4,395,645		\$ 4,515,207

Please describe reason(s) for changes:

reduction in services	reduction in expenses of 1x funding and net of addition	increase of CPI
	CPI	
	KIT Funding -75k	
	EFF -49k	
	Donation acct. -52k	

EXPENSES Cont.:

Object 6XXX:

% Increase(Decrease) included in:	%	\$	%	\$	%	\$
Flat \$ Increase(Decrease) included in:		\$		\$		\$
One time \$ included in:		\$ 97,839		\$ (97,839)		\$
Total Change from Prior Period		\$ 97,839		\$ (97,839)		\$ -
Adjusted Budget Amount	\$ 20,000	\$ 117,839		\$ 20,000		\$ 20,000

Please describe reason(s) for changes:

addition of KIT funding expenses.	removal of 1x KIT funding	

Other Outgo - Objects 7100-7299, 7400-7499

% Increase(Decrease) included in:	%	\$	%	\$	%	\$
Flat \$ Increase(Decrease) included in:		\$		\$		\$
One time \$ included in:		\$ 170,802		\$ 27,378		\$ 30,116
Total Change from Prior Period		\$ 170,802		\$ 27,378		\$ 30,116
Adjusted Budget Amount	\$ 102,981	\$ 273,783		\$ 301,161		\$ 331,277

Please describe reason(s) for changes:

increase of excess cost	10% increase of excess cost	10% increase of excess cost

Direct Support/Indirect Costs - Objects 7300-7399

% Increase(Decrease) included in:		%	\$		%	\$		%	\$
Flat \$ Increase(Decrease) included in:			\$			\$			\$
One time \$ included in:			\$	785		\$	(18,500)		\$
Total Change from Prior Period			\$	785		\$	(18,500)		\$
Adjusted Budget Amount	\$	155,635	\$	156,420	\$	137,920	\$	137,920	

Please describe reason(s) for changes:

reduction of 1x indirect cost EFF and AMIM

Other Financing Uses - Objects 7610-7699

% Increase(Decrease) included in:		%	\$		%	\$		%	\$
Flat \$ Increase(Decrease) included in:			\$			\$			\$
One time \$ included in:			\$			\$			\$
Total Change from Prior Period			\$	-		\$	-		\$
Adjusted Budget Amount			\$	-		\$	-		\$

Please describe reason(s) for changes:

Total Expenditures & Other Financing Uses	\$	15,840,149	\$	16,623,354	\$	16,411,729	\$	16,106,483
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Please attach additional sheets as necessary.

Net Increase (Decrease) in Fund Balance	\$	(1,504,825)	\$	(1,428,253)	\$	(1,905,988)	\$	(1,067,295)
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Verify RRM Transfer:

Enter Excluded Restricted Expenditures	<input type="text" value="2025-26"/>	<input type="text" value="2026-27"/>	<input type="text" value="2027-28"/>
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*Excluded expenditures are STRS on-behalf, learning loss mitigation funds, and CARES, CRRSA, and ARP funds (Resources 3212-3214, 3216, 3218-3219, 3225-3228, 5316, 5632-5634, 7027, and 7690). Insert as positive number.

Calculated Restricted Expenditures to include in RRM calculation	\$	16,623,354	\$	16,411,729	\$	16,106,483
Amount of Increase to be included in Contributions	\$	157,626	\$	27,091	\$	21,278

(Note: If negative, district may or may not include reduction to transfer). Please disclose amount separately in "Please describe reason for changes".

Mandatory Benefit Rates:	2025-26	2025-26	2026-27	2027-28	2028-29
STRS	19.10	19.10	19.10	19.10	19.10
PERS	26.81	26.810	26.90	27.80	27.40
FICA	6.2	6.2	6.2	6.2	6.2

Medicare	1.45	1.45	1.45	1.45	1.45
SUI	0.05	0.05	0.05	0.05	0.05
Workers Comp	1.716	1.716	1.7160	1.7160	1.7160
PERS Reduction	n/a	n/a	n/a	n/a	n/a
Combined Certificated Rate*	22.32	22.32	22.3160	22.3160	22.3160
Combined Classified Rate*	36.226	36.226	36.32	37.22	36.82

***Note that the combined rate is intended to be used to test the reasonableness of the changes to the mandatory benefit amounts, not all salaries are subject to all of the rates and some are subject to alternative retirement, not included above.**

Sample reasonableness test for increase to Mandatory Benefits due to Step and Column Cost:

Est.increase to Mandatory benefits for Certificated:	\$ -	\$ 12,080	\$ 12,231
Est.increase to Mandatory benefits for Classified:	\$ -	\$ 17,133	\$ 17,908
Total Estimated Increase in Mandatory due to S & C:	\$ -	\$ 29,213	\$ 30,139
Difference Est. vs. Amount incl. above	\$ -	\$ -	\$ -

Sample reasonableness test for increase to Mandatory Benefits due to COLA:

Est.increase to Mandatory benefits for Certificated:	\$ -	\$ -	\$ -
Est.increase to Mandatory benefits for Classified:	\$ -	\$ -	\$ -
Total Estimated Increase in Mandatory due to COLA:	\$ -	\$ -	\$ -
Difference Est. vs. Amount incl. above	\$ -	\$ -	\$ -

Sample reasonableness test for increase to Mandatory Benefits due to position, other changes:

Est.increase to Mandatory benefits for Certificated:	\$ (43,613)	\$ 3,700	\$ (119,221)
Est.increase to Mandatory benefits for Classified:	\$ 79,903	\$ 19,795	\$ 20,286
Total Estimated Increase in Mandatory due to Other:	\$ 36,290	\$ 23,495	\$ (98,935)
Difference Est. vs. Amount incl. above	\$ 134,831	\$ -	\$ -

2025-26 1st Interim
Jefferson Elementary
District

Please fill out the form completely. Where ever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions **must** agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you regarding questions, which could require further documentation. Thank you.

	Budget		Projected		Projected	
	2025-26		2026-27		2027-28	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
ADJ. BEGIN. FUND BAL.(Form 01 pg.1 line F1(e))	\$ 16,837,762	\$ 7,079,426				
ENDING FUND BALANCE	\$ 14,536,991	\$ 5,651,173	\$ 13,342,748	\$ 3,745,185	\$ 13,391,908	\$ 2,677,890
COMPONENTS OF ENDING FUND BALANCE:						
<u>Nonspendable Amounts</u>	<i>Must Agree to Components of Fund Balance Form 01 pg 2</i>					
Revolving Cash	9711 -	\$	\$	\$	\$	\$
Stores	9712 -	\$	\$	\$	\$	\$
Prepaid Expenditures	9713 -	\$	\$	\$	\$	\$
All Others	9719 -	\$	\$	\$	\$	\$
<u>Restricted Balances</u>	9740 -	\$ 5,651,173	\$	\$ 3,745,185	\$	\$ 2,677,890
<u>Committed Balances</u>						
Stabilization Arrangements	9750	\$	\$	\$	\$	\$
Other Commitments	9760 4,536,019	\$	\$ 5,628,510	\$	\$ 5,571,279	\$
<u>Assigned Amounts</u>						
Describe Other Assignments below:						
Future Adoption Materials	9780 1,500,000	\$	\$	\$	\$	\$
Tech Refresh	9780 922,187	\$	\$	\$	\$	\$
	9780	\$	\$	\$	\$	\$
	9780	\$	\$	\$	\$	\$
	9780	\$	\$	\$	\$	\$
	9780	\$	\$	\$	\$	\$
<u>Total Other Assignments</u>	9780 2,422,187	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Reserve for Economic Uncertainties</u>	3% 9789 7,578,785	\$ -	\$ 7,714,238	\$ -	\$ 7,820,629	\$ -
<u>Unassigned/Unappropriated</u>	9790 (0)	\$ -	\$ (0)	\$ -	\$ (0)	\$ -
<u>Special Reserve Fund - Non/Capital Outlay (17)</u>						
Designated for Economic Uncertainties	9789		\$		\$	
Unassigned/Unappropriated	9790		\$		\$	

Prepared By:

Chief Business Official Signature or DSSD Superintendent Signature:

Certificated	Current Year	1st Subsequent Y	2nd Subsequent Y	3rd Subsequent Yr
Cost of 1% - Salaries	\$ 200,149			
Statutory Benefit Rate	22.3160%	22.3160%	22.3160%	22.3160%
Cost of 1% Statutory Benefits	\$ 44,665	\$ 45,224	\$ 45,789	\$ 45,796
Step/Column %		1.25%	1.25%	1.25%
Cost of Step/Column Related to 1%		\$ 2,502	\$ 2,533	\$ 2,565
Total Cost of 1%	\$ 244,814	\$ 247,874	\$ 250,973	\$ 253,545

Classified	Current Year	1st Subsequent Y	2nd Subsequent Yr	
Cost of 1% - Salaries	\$ 76,793			
Statutory Benefit Rate	36.2260%	36.3160%	37.2160%	36.8160%
Cost of 1% Statutory Benefits	\$ 27,819	\$ 28,446	\$ 29,734	\$ 30,003
Step%		2.0%	2.0%	2.0%
Cost of Step Related to 1%		\$ 1,536	\$ 1,567	\$ 1,598
Total Cost of 1%	\$ 104,612	\$ 106,775	\$ 109,629	\$ 111,496

Enter information in the highlighted fields only

Jefferson Elementary
MYP Interactive Scenario
General Fund Multi-Year Projection (Revised) - Interactive

Description	Current Year Projected Budget			1st Subsequent Year Projected Budget			2nd Subsequent Year Projected Budget			3rd Subsequent Year Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES												
General Purpose Revenue	38,977,368	-	38,977,368	41,469,759	-	41,469,759	44,101,466	-	44,101,466	44,101,466	-	44,101,466
Federal Revenue	-	814,404	814,404	-	814,404	814,404	-	814,404	814,404	-	814,404	814,404
State Revenue	859,325	4,655,516	5,514,841	885,277	3,783,493	4,668,770	915,553	3,912,888	4,828,441	915,553	3,912,888	4,828,441
Local Revenue	834,484	655,107	1,489,591	834,484	540,608	1,375,092	834,484	540,608	1,375,092	834,484	540,608	1,375,092
Total Revenues	40,671,177	6,125,027	46,796,204	43,189,520	5,138,505	48,328,025	45,851,503	5,267,900	51,119,403	45,851,503	5,267,900	51,119,403
EXPENDITURES												
Certificated Salaries	15,700,908	4,314,038	20,014,946	16,235,907	4,384,749	20,620,656	16,773,412	3,905,318	20,678,730	17,108,880	3,983,424	21,092,305
Classified Salaries	5,374,990	2,304,338	7,679,328	5,662,010	2,406,024	8,068,034	5,887,981	2,508,653	8,396,634	6,005,741	2,558,826	8,564,567
Benefits	7,669,746	3,704,575	11,374,321	7,808,322	3,728,070	11,536,392	7,924,936	3,629,135	11,554,071	8,019,601	3,655,002	11,674,603
Books and Supplies	1,200,911	1,300,519	2,501,430	1,234,778	1,038,160	2,272,938	1,268,364	1,058,973	2,327,337	1,268,364	1,058,973	2,327,337
Other Services & Oper. Exp	3,606,074	4,451,842	8,057,916	3,707,765	4,395,645	8,103,410	3,808,617	4,515,207	8,323,824	3,808,617	4,515,207	8,323,824
Capital Outlay	-	117,839	117,839	-	20,000	20,000	-	20,000	20,000	-	20,000	20,000
Other Outgo	585,665	273,783	859,448	585,665	301,161	886,826	585,665	331,277	916,942	585,665	331,277	916,942
Transfer of Indirect Costs	(236,420)	156,420	(80,000)	(217,920)	137,920	(80,000)	(217,920)	137,920	(80,000)	(217,920)	137,920	(80,000)
<i>Current Year Other Changes not in MYP</i>												
<i>1st Subsequent Year Other Changes not in MYP</i>												
<i>2nd Subsequent Year Other Changes not in MYP</i>												
<i>3rd Subsequent Year Other Changes not in MYP</i>												
<i>Certificated On-going Increase of</i>	<i>(0.03%)</i>											
<i>Carl One-Time Increase of</i>	<i>(0.03%)</i>											
<i>Class On-going Increase of</i>	<i>(0.03%)</i>											
<i>Class One-Time Increase of</i>	<i>(0.03%)</i>											
<i>1st Sub Yr Certificated On-going increase of</i>	<i>(0.03%)</i>											
<i>1st Sub Yr Carl One-Time increase of</i>	<i>(0.03%)</i>											
<i>1st Sub Yr Class On-going increase of</i>	<i>(0.03%)</i>											
<i>1st Sub Yr Class One-Time increase of</i>	<i>(0.03%)</i>											
Total Expenditures	33,901,874	16,623,354	50,525,228	35,016,527	16,411,729	51,428,256	36,031,055	16,106,483	52,137,538	36,578,947	16,260,630	52,839,577
Excess / (Deficiency)	6,769,303	(10,498,327)	(3,729,024)	8,172,993	(11,273,224)	(3,100,231)	9,820,448	(10,838,583)	(1,018,135)	9,272,556	(10,992,730)	(1,720,174)
OTHER SOURCES/USES												
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to Restricted	(9,070,074)	9,070,074	-	(9,367,236)	9,367,236	-	(9,771,288)	9,771,288	-	(9,771,288)	9,771,288	-
Total Financing Sources/Uses	(9,070,074)	9,070,074	-	(9,367,236)	9,367,236	-	(9,771,288)	9,771,288	-	(9,771,288)	9,771,288	-
Net Increase (Decrease)	(2,300,771)	(1,428,253)	(3,729,024)	(1,194,243)	(1,905,988)	(3,100,231)	49,160	(1,067,295)	(1,018,135)	(498,732)	(1,221,442)	(1,720,174)
FUND BALANCE, RESERVES												
Beginning Balance	16,837,762	7,079,426	23,917,188	14,536,991	5,651,173	20,188,164	13,342,748	3,745,185	17,087,933	13,391,908	2,677,890	16,069,798
Ending Balance	14,536,991	5,651,173	20,188,164	13,342,748	3,745,185	17,087,933	13,391,908	2,677,890	16,069,798	12,893,175	1,456,448	14,349,624
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-
Restricted	-	5,651,173	5,651,173	-	3,745,185	3,745,185	-	2,677,890	2,677,890	-	1,456,448	1,456,448
Commitments	4,536,019	-	4,536,019	5,628,510	-	5,628,510	5,571,279	-	5,571,279	-	-	-
Other Assignments	2,422,187	-	2,422,187	-	-	-	-	-	-	-	-	-
Unassigned - REU	1,515,757	-	1,515,757	1,542,848	-	1,542,848	1,564,126	-	1,564,126	1,585,187	-	1,585,187
Unassigned/Unappropriated	6,063,028	-	6,063,028	6,171,390	-	6,171,390	6,256,503	-	6,256,503	11,307,988	-	11,307,988
Total - Fund Balance	14,536,991	5,651,173	15,652,145	13,342,748	3,745,185	17,087,933	13,391,908	2,677,890	16,069,798	12,893,175	1,456,448	14,349,624

Special Reserve Fund - Non/Capital Outlay (17)

Designated for Economic Uncertainties

Reserve Percentage 15.00% 15.00% 15.00% 24.40%

Cert Mandatory Benefit Increase:
74,863 17,430
74,863 17,430

Class Mandatory Benefit Increase:
43,354 18,472
(23,552) (10,035)
19,802 8,437