



Orange Unified School District

"Inspiring our learners of today to be purposeful leaders of tomorrow"

2025-26

First Interim

Financial Report

December 2025

Mission Statement: "In partnership with our community, we will provide a safe, equitable, and innovative culture of learning for each scholar to have a competitive EDGE as a leader."

TABLE OF CONTENTS

Table of Contents

- I. Introduction**
- II. First Interim Narrative**
- III. General Fund**
- IV. Other Funds**
- V. Criteria and Standards**
- VI. Glossary of Common
School Finance Terms**
- VII. Notes**

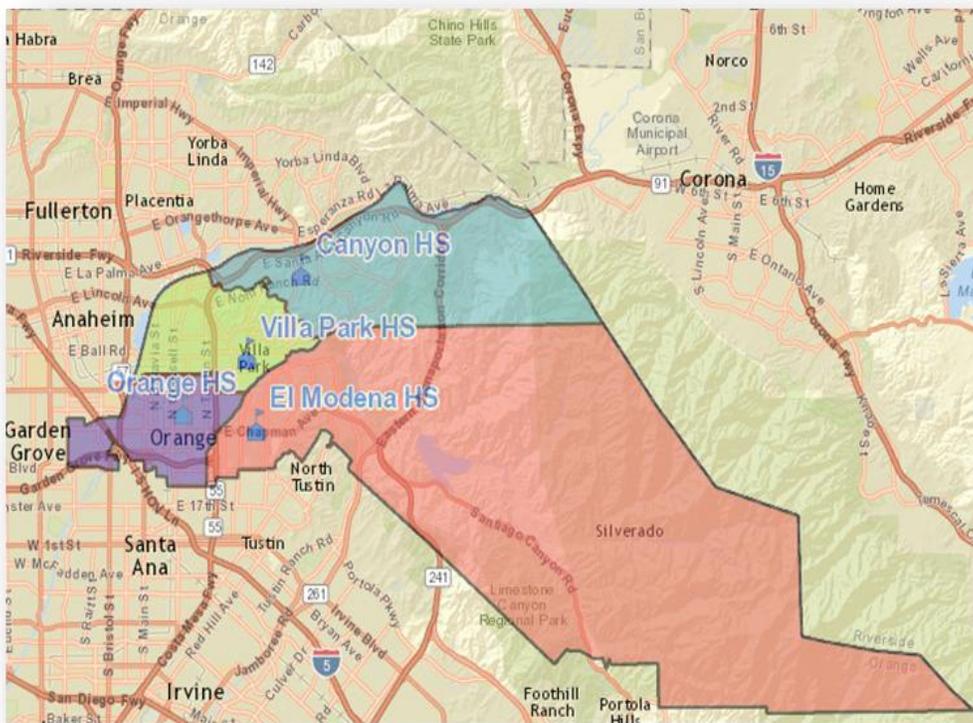
INTRODUCTION

Introduction

General Description of the District

Orange Unified School District is located in the central portion of Orange County. Founded in 1953, the District encompasses nearly 108 square miles, including the cities of Orange, Villa Park, and portions of Santa Ana, Anaheim, and Garden Grove.

Orange Unified School District Boundary Map



Starting from an original school building in 1872, the District has grown to 26 elementary schools (TK-6), one Magnet School (K-8), three middle schools (7-8), two Charter Schools (7-8), four high schools (9-12), a school for students with special needs, a community day school, a continuation high school and a new online academy covering grades K-12. A Career Education Center houses the District's Regional Occupational Program and Child Development Center. The District office is located at 1401 North Handy Street in the City of Orange, California.

Introduction

The District proudly serves a diverse student population of approximately 24,000 students in the cities of Orange, Anaheim, Garden Grove, Santa Ana, and Villa Park. OUSD operates its own Special Education Local Plan Area (SELPA), ensuring comprehensive, locally tailored support services and programs for students with disabilities to meet their individual needs effectively. While maintaining an open enrollment policy, District elementary schools follow a structured feeder pattern into the middle and high schools, which feature unique and innovative programs. These include dual-language immersion programs in Spanish and Mandarin, AVID, International Baccalaureate, Project Lead the Way, C-STEM, and Verizon Innovative Learning Labs. At the secondary level, students benefit from a robust selection of Career Technical Education (CTE) pathways, preparing them for college and career success. OUSD also offers an Early College Academy, enabling students to earn college credits while still in high school, providing a head start on their postsecondary education and reducing the cost and time required to complete a degree. Additionally, the District takes pride in its strong academic outcomes, with a graduation rate of approximately 94%.



Introduction

District Governance

The District is governed by a seven-member board of education. Elections for positions are held every two years, alternating between three and four available positions. The following comprise the current Board of Directors:



Kris Erickson
Clerk
Trustee Area 5
2022-2026



Andrea Yamasaki
Member
Trustee Area 1
2022-2026



Ana Page
President
Trustee Area 3
2024-2028



Sierra Vane
Member
Trustee Area 2
2024-2028



Sara Pelly
Member
Trustee Area 4
2024-2026



Matthew Thomas
Member
Trustee Area 6
2024-2028



Dr. Stephen Glass
Member
Trustee Area 7
2024-2026

Introduction

Executive Cabinet



Sulema Holguin
Assistant Superintendent
Business Services



Rachel Monárrez, Ph.D.
Superintendent



Olga McCullough
Assistant Superintendent
Human Resources



Matthew Witmer, Ed.D.
Assistant Superintendent
Educational Services



Jacqueline Pérez, Ed.D.
Chief Communications and
Strategy Officer



Ernie Gonzalez
Assistant Superintendent
Student Support & Community
Engagement

Executive Director



Meghna Bulsara
Executive Director
Business Services

Introduction



VISION - OUR COMMITMENT

Inspiring our learners of today to be purposeful leaders of tomorrow.

MISSION - OUR INTENTION

In partnership with our community, we will provide a safe, equitable, and innovative culture of learning for each scholar to have a competitive EDGE as a leader.

CORE VALUES - OUR FOUNDATION

INTEGRITY

We embrace a culture of ethical and transparent decision making and actions.

EQUITY

We promote inclusive and culturally relevant environments by supporting the social-emotional and intellectual needs of all.

RESPECT

We advocate for strong, compassionate relationships that appreciate the unique qualities of our diverse community.

EXCELLENCE

We strive for the highest standards in all endeavors by deliberately pursuing continuous growth and innovation.

Orange Unified EDGE Four Areas of Focus

E EXCELLENCE
*in Academics
& Leadership*

D DEDICATED
*& Engaged
Communication*

G GENUINE
*Wellness
& Safety*

E EFFICIENT
*Utilization of
Fiscal Capital*



HOW WE ACHIEVE OUR MISSION/VISION - OUR DIRECTION

Introduction

Focus Area 4.0 – Efficient Utilization of Fiscal Capital

FOCUS AREA 4.0 - STRATEGIC INITIATIVES:

4.1 Promote a culture where the use of resources is connected to student achievement while maintaining fiscal solvency and transparency.

4.2 Develop and implement a long-range Facilities Master Plan to ensure effective use of all district facilities including, but not limited to, modernization of classrooms, upgrading of technology infrastructure, replacement of portables with permanent structures, and enhanced safety on all campuses.

4.3 Evaluate current school configurations and district programs to optimize organizational efficiency and enhance the opportunities available to students.

4.4 Provide sufficient resources to foster safe and clean environments at each district facility.

4.5 Achieve greater efficiencies through sustainable efforts in building construction, energy and water conservation, reduced fuel consumption, and waste-reduction.

4.6 Develop effective and long-lasting business partnerships that result in learning and career opportunities for students and/or enhance external funding.

4.7 Regularly examine investment and debt structure strategies to ensure the district is benefiting from the most advantageous terms and conditions.



FIRST INTERIM

FIRST INTERIM

Report Overview

In accordance with Education Code Sections 42130 and 42131, school districts are required to prepare and submit two interim financial reports to the Governing Board. The purpose of these reports is to notify appropriate State and County Office of Education officials as to whether the District will be able to meet its financial obligations for the remainder of the current year and for two subsequent years. The Board of Trustees is required to certify each interim report to indicate that it has been informed of the financial stability of the District. The Statute of 1988 also requires the Superintendent to certify that an Interim Report review has been conducted using the state-adopted Criteria and Standards.

As mandated by A.B. 1200, the District's First Interim reporting period is based upon activities from July 1 through October 31. The Board of Trustees is required to certify the interim report within 45 days after the end of the reporting period. After approval of the financial statements by the Board of Trustees, the financial statements are forwarded to the Orange County Department of Education which reviews them for mathematical accuracy and compliance with technical provisions. After this review, they are forwarded to the State Superintendent of Public Instruction.



FIRST INTERIM

Funding Sources

State, local, and federal dollars support California's students in TK-12 public schools. Since 1978, the largest source of general operating funding stems from the state budget General Fund. State revenue for schools is set mainly through the **Local Control Funding Formula (LCFF)**, a state law adopted in 2013. The LCFF allocates the same per-student Base Grant amount to each school district, plus additional funding (Supplemental and Concentration Grants) for each district to support the needs of student groups in achieving the state's priorities – specifically, foster youth, English learners, and students from low-income families. Under the LCFF, total per-student funding amounts vary district to district, dependent upon the number of English Learners, students who are income eligible for free or reduced-price meals, and foster youth pupils.

While districts have greater flexibility to decide how to utilize their LCFF funds, as part of the LCFF, school districts must adopt a **Local Control and Accountability Plan (LCAP)**. Our district LCAP must identify goals and strategies that also describe how we plan to utilize additional LCFF funding that is targeted for students with higher needs to increase or improve services for those students and close achievement and opportunity gaps. Despite the flexibility established in the LCFF, the amount of actual discretionary money available from year to year for school districts can be very limited. The Base Grant must primarily support core expenses for teacher and staff salaries and health benefits, which account for the largest percentage of school expenses (typically 75-80% of a district's budget). Fixed costs for categories such as utilities and maintenance must also come out of the base.

The federal government provides a relatively small but consequential share of funding to public schools. Federal education dollars pass through states, which then distribute funds to school districts based on formulas laid out in federal law. Most federal funding sent to school systems is targeted at students who need additional support, such as funding aimed at low-income students through Title I of the Every Student Succeeds Act, or funding for special education students through the Individuals with Disabilities Education Act (IDEA). Currently only 3.47% of District revenue comes from federal funding.

The First Interim Budget is typically more accurate in projecting revenues and expenditures than the June 2025 adopted budget, which was passed prior to the State Budget and prior to receiving tax revenue projections. The First Interim Budget includes adjustments to reflect the most current projections of District expenditures for staffing costs, special education, supplies, services, operating costs, and the prior year's carryover for programs. Additionally, it reflects the revenues passed and adjustments made in the final State Budget.

FIRST INTERIM

First Interim Components

The first interim, like the adopted budget, is required by all school districts and county offices of education (COEs) in California to use the standardized account code structure (SACS). Below are the essential components of the entire document that reflect the changes during the first interim reporting cycle.

Assumption Planning Factors

The fiscal year of a school budget operates from July 1 to June 30. Proposed budgets for the following fiscal year are presented to the Board of Trustees in June for adoption prior to the fiscal year for the current year being closed. At that time, the state budget also is not yet finalized which means that assumptions used at the time of developing the proposed budget are not finalized. Settlement of district salary negotiations may also have not yet been finalized. Below is information regarding the assumptions used for the adopted budget and the changes to those assumptions at first interim as well as for multi-year considerations. These changes will have an impact on: revenue, expenditures, ending fund balances, and multi-year projections.

| | 2025-26 Adopted Budget | 2025-26 First Interim | 2026-27 Projected | 2027-28 Projected |
|---|---------------------------|--------------------------|----------------------|----------------------|
| Statutory Cost of Living Adjustment (COLA) | 2.30% | 2.30% | 3.02% | 3.42% |
| Student Enrollment (CALPADS) | 22,306 | 22,396 | 22,035 | 21,674 |
| Funded Average Daily Attendance (ADA) | 21,742.05 | 21,754.70 | 21,496.47 | 21,160.59 |
| Consumer Price Index (CPI) | 2.92% | 3.09% | 2.82% | 2.72% |
| State Teachers' Retirement System (STRS) | 19.10% | 19.10% | 19.10% | 19.10% |
| Public Employees' Retirement System (PERS) | 26.81% | 26.81% | 26.90% | 27.80% |



FIRST INTERIM

| LCFF Grade Span Factors | TK | K-Gr 3 | Gr 4-6 | Gr 7-8 | Gr 9-12 |
|---|----------|----------|----------|----------|----------|
| 2025-26 Base Grant (Adopted) | \$14,471 | \$11,323 | \$10,411 | \$10,719 | \$12,746 |
| 2025-26 Base Grant (First Interim) | \$16,868 | \$11,323 | \$10,411 | \$10,719 | \$12,746 |
| 2026-27 Base Grant (Projected) | \$17,377 | \$11,665 | \$10,725 | \$11,043 | \$13,131 |
| 2027-28 Base Grant (Projected) | \$17,970 | \$12,063 | \$11,092 | \$11,421 | \$13,580 |

The LCFF base grant is funded through a combination of local property taxes and state monies from the State School Fund and the Education Protection Account. The grant amount is adjusted annually based on the COLA and is the minimum amount the District receives per student.

Unrestricted Revenue

Unrestricted revenues may be used as needed by the District and come from various federal, state, and local revenue sources, and inter-fund transfers.

| Unrestricted Revenue | 2025-26 Adopted Budget | Change | 2025-26 First Interim |
|------------------------|---------------------------|--------------------|--------------------------|
| LCFF Revenue | \$299,042,491 | \$2,149,499 | \$301,191,990 |
| Federal Revenue | \$ 9,598 | - | \$ 9,598 |
| State Revenue | \$ 9,146,576 | \$ 33,931 | \$ 9,180,507 |
| Other Local Revenue | \$ 15,332,089 | \$1,056,942 | \$ 16,389,031 |
| Interfund Transfers In | \$ 3,746,213 | - | \$ 3,746,213 |
| Contributions | \$(38,441,072) | \$(2,077,552) | \$(40,518,624) |
| Total | \$288,835,895 | \$1,162,820 | \$289,998,715 |

The following is a summary of the changes from the adopted budget:

- TK funding increased from \$3,077 to \$5,545 per student
- Increase of 90 students more than the projected Enrollment for the current year
- Revised Lottery allocations based on increased enrollment
- Increased Site donations, Electric Vehicle (EV) rebate and E-rate revenue
- Revised contributions from Unrestricted revenues to Restricted programs



FIRST INTERIM

Restricted Revenue

Restricted revenues, as the name implies, may only be used for specific purposes. They also come from various federal, state, and local revenue sources. Examples of restricted program funding include Special Education, Learning Loss Mitigation, Expanded Learning Opportunity entitlements, Educator Effectiveness, Career & Technical Education Programs, Learning Recovery Block Grant and After School Programs, to name but a few.

| Restricted Revenue | 2025-26 Adopted Budget | Change | 2025-26 First Interim |
|---------------------|---------------------------|---------------------|--------------------------|
| Federal Revenue | \$ 14,340,457 | \$ 723,123 | \$ 15,063,580 |
| State Revenue | \$ 62,814,756 | \$19,568,927 | \$ 82,383,683 |
| Other Local Revenue | \$ 4,849,269 | \$ 1,681,726 | \$ 6,530,995 |
| Contributions | \$ 38,441,072 | \$ 2,077,552 | \$ 40,518,624 |
| Total | \$120,445,554 | \$24,051,328 | \$144,496,882 |

The following is a summary of the changes from the adopted budget:

- Deferred Program revenue was added, including Title I, Title II, Title III, and IV, as well as an increased IDEA Local Assistance allocation
- Higher revenue from \$2,000 to \$2,750 per student for ELOP
- Additional allocations for ASES, Prop 28 VAPA funds and the Learning Recovery Block Grant
- \$6.7M in one-time Student Support and Professional Development Discretionary Block Grant funds
- Deferred CALSHAPE grant revenue was added, as well as updated information on county-funded local grants

Unrestricted and restricted revenue for all the programs are listed below:

| Combined Revenue | 2025-26 Adopted Budget | Change | 2025-26 First Interim |
|------------------------|---------------------------|---------------------|--------------------------|
| LCFF Revenue | \$299,042,491 | \$ 2,149,499 | \$301,191,990 |
| Federal Revenue | \$ 14,350,055 | \$ 723,123 | \$ 15,073,178 |
| State Revenue | \$ 71,961,332 | \$19,602,858 | \$ 91,564,190 |
| Other Local Revenue | \$ 20,181,358 | \$ 2,738,668 | \$ 22,920,026 |
| Interfund Transfers In | \$ 3,746,213 | - | \$ 3,746,213 |
| Contributions | - | - | - |
| Total | \$409,281,449 | \$25,214,148 | \$434,495,597 |

FIRST INTERIM

Expenditures

Expenditures from the unrestricted and restricted funds are allocated and projected in the following categories based on their specific uses:

Salaries and Benefits: Includes contracted staff, overtime, substitutes and coaches.

Materials and Supplies: Includes textbooks and curriculum materials, library books, reference materials, and supplies for the classrooms.

Operating Expenses and Services: Includes utilities, contracted services, repairs, leases, staff development and travel.

Capital Outlay, Other Outgo and & Transfers: Includes payments to County offices, non-public school fees, purchases of items over \$5,000, construction costs, debt payments for energy leases, retirement bonds/contributions, and building bonds, and indirect cost charges.

| Combined Expenditures | 2025-26 Adopted Budget | Change | 2025-26 First Interim |
|--|---------------------------|---------------------|--------------------------|
| Certificated Salaries | \$159,423,637 | \$ 2,120,457 | \$161,544,094 |
| Classified Salaries | \$ 60,547,675 | \$ 3,521,864 | \$ 64,069,539 |
| Employee Benefits | \$100,066,611 | \$ 4,700,582 | \$104,767,193 |
| Materials and Supplies | \$ 22,918,891 | \$ 5,522,117 | \$ 28,441,008 |
| Operating Expenses and Services | \$ 48,680,817 | \$ 6,559,950 | \$ 55,240,767 |
| Capital Outlay | \$ 5,550,175 | \$11,524,615 | \$ 17,074,790 |
| Other Outgo | \$ 6,990,228 | - | \$ 6,990,228 |
| Direct Support/Indirect Costs | \$ (789,803) | \$ 18,204 | \$ (771,599) |
| Transfers Out/Other Uses | \$ 7,631,538 | \$ 2,000,000 | \$ 9,631,538 |
| Total | \$411,019,769 | \$35,967,789 | \$446,987,558 |

The following is a summary of the changes from the adopted budget:

- Negotiated Health and Welfare district cap increases effective Oct 1, 2025, for all eligible employees – approximately \$2.84 million

| | OUEA and Leadership | | CSEA | |
|----------|---------------------|------------------|--------------------|------------------|
| | Prior Contribution | New Contribution | Prior Contribution | New Contribution |
| Emp only | \$ 7,926 | \$ 8,796 | \$ 8,128 | \$ 8,998 |
| 2 Party | \$ 15,917 | \$ 17,657 | \$ 16,282 | \$ 18,032 |
| Family | \$ 20,296 | \$ 22,576 | \$ 20,725 | \$ 23,005 |

FIRST INTERIM

- Implementation of one-time CSEA settlement negotiation pay for 2024-25 of \$2,480 per FTE, paid in current year – approximately \$3.2 million
- Salaries and benefit changes of approximately \$4.3 million including additional positions and staffing changes as approved by the Board
- Increased textbook budget for Math adoption, carryover supplemental funds budgeted for supplies and equipment, arts and music instructional materials, and other materials in both restricted and unrestricted funds
- Restricted ending fund balance expenditures budgeted for grant funds expiring this fiscal year which include contracted services for special education services, VAPA and other professional services, and software licenses
- Restricted and committed one-time expenditures for 11 bus purchases, IP speakers for emergency alert system, IT equipment, and various routine maintenance projects and kitchen renovations
- Other direct and indirect costs updated based on the above changes
- Additional contribution to deferred maintenance fund

Multi-Year Combined Revenue and Expenditures

The changes noted previously reflect the combined revenue and expenditures changes for multi-year projections. For the subsequent years, the budget assumptions provided on page II-3 have been utilized. Additionally, step and column, as well as attrition of staff based on declining enrollment, have been used for projections.

| | 2025-26 Adopted Budget | 2025-26 First Interim | 2026-27 Projected | 2027-28 Projected |
|--------------------------------------|---------------------------|--------------------------|-----------------------|-----------------------|
| Total Revenues | \$409,281,449 | \$434,495,597 | \$423,365,765 | \$424,874,985 |
| Total Expenditures | \$411,019,769 | \$446,987,558 | \$436,208,207 | \$433,934,731 |
| Change in Fund Balance | \$ (1,738,320) | \$(12,491,961) | \$(12,842,442) | \$ (9,059,746) |
| Unrestricted | \$ 12,182,276 | \$ (9,187,701) | \$ (882,863) | \$ (4,323,276) |
| Restricted | \$(13,920,596) | \$ (3,304,260) | \$(11,959,579) | \$ (4,736,470) |
| Beginning Fund Balance | \$200,133,605 | \$215,820,115 | \$203,328,154 | \$190,485,712 |
| Projected Ending Fund Balance | \$198,395,285 | \$203,328,154 | \$190,485,712 | \$181,425,966 |

FIRST INTERIM

Fund Balances

Fund Balances are the difference between the revenue received and the expenditures incurred within a fiscal year. Over time, the accumulation of these balances creates one-time reserves which can be used in years when expenditures exceed revenues, and for committed expenditures that are ready to be implemented. Those reserves are a combination of unrestricted and restricted funds.

State law requires school districts with an Average Daily Attendance (ADA between 1,001 and 30,000) to maintain a minimum 3% reserve for economic uncertainties in their fund balance for the budget year and the following two fiscal years. Based on the District's current ADA, it must meet this 3% minimum to receive a positive budget certification.

In addition to the state requirement, the Government Finance Officers Association (GFOA) recommends that districts maintain reserves equal to at least two months of general fund operating expenditures, or approximately 17% of general fund expenditures and other financing uses. The District is currently meeting both the state and GFOA reserve benchmarks for the current and two subsequent fiscal years.

When the District adopted its 2024-25 budget last year, state law at the time limited school districts from holding more than 10% in assigned and unassigned ending general fund balances. To comply, the Board approved a resolution to commit funds to key District priorities. Although the 10% reserve cap has since been lifted for 2024-25, the District has continued to update these committed amounts to reflect current revenue and expense projections.

Looking ahead, Business Services is recommending that the District continue this practice of committing funds to important initiatives for the 2025-26 fiscal year. An updated resolution reflecting these commitments is being presented to the Board for approval, along with the first interim budget, based on fiscal updates. This approach helps ensure that the District's reserves are aligned with long-term planning and student-focused goals.



FIRST INTERIM

| Combined | 2025-26 Adopted Budget | 2025-26 First Interim | 2026-27 Projected | 2027-29 Projected |
|-------------------------------------|---------------------------|--------------------------|----------------------|----------------------|
| Beginning Fund Balance | \$200,133,605 | \$215,820,115 | \$203,328,154 | \$190,485,712 |
| Net Inc/ (Dec) | \$ (1,738,320) | \$(12,491,961) | \$(12,842,442) | \$ (9,059,746) |
| Ending Fund Balance | \$198,395,285 | \$203,328,154 | \$190,485,712 | \$181,425,966 |
| Components of Fund Balance: | | | | |
| Revolving Cash and Inventory | \$ 408,485 | \$ 408,485 | \$ 408,485 | \$ 408,485 |
| Restricted | \$ 30,131,285 | \$ 53,418,342 | \$ 41,458,763 | \$ 36,722,293 |
| Economic Uncertainties | \$ 12,559,539 | \$ 13,409,627 | \$ 13,086,246 | \$ 13,018,042 |
| Assigned | \$ 25,744,123 | \$ 18,638,886 | \$ 18,638,886 | \$ 18,638,886 |
| Committed | \$127,162,023 | \$105,211,056 | \$105,406,128 | \$101,310,200 |
| Unassigned | \$ 2,389,830 | \$ 12,241,758 | \$ 11,487,204 | \$ 11,328,060 |

The following is a summary of the changes from the adopted budget:

- The estimated beginning balance for 2025-26 was changed after closing the 2024-25 year based on the unaudited actuals reporting
- The Net Increase/(Decrease) shows excess spending due to budgeting one-time expenditures, carryover and committed funds for the emergency alert system, textbook adoption, technology upgrades and vehicle replacements; expenditures for programs that are available for more than one-year, and one-time programs whose funds are now budgeted as expenditures, such as the Arts & Music Block Grant, Learning Recovery Block Grant, Educator Effectiveness, and community schools grant
- Economic uncertainties increased based on the current total expenses increase
- Assigned funds have now been budgeted as expenditures and committed funds have been revised as part of the first interim report



FIRST INTERIM

Restricted programs balances that are available to utilize in subsequent years are listed in detail below.

| RESOURCE | DESCRIPTION | 2025-26 Projected Totals |
|------------------------------------|---|--------------------------------|
| Restricted Programs Balance | | \$53,418,342 |
| 2600 | Expanded Learning Opportunities Program | \$20,771,566 |
| 6019 | Student Support and Professional Development Disc. Block Grant | \$ 6,699,840 |
| 6211 | Literacy Coaches and Reading Specialists Grant | \$ 216,715 |
| 6332 | CA Community Schools Partnership Act – Implementation Grant | \$ 2,571,403 |
| 6383 | Golden State Pathways Program | \$ 75,000 |
| 6770 | Arts and Music in Schools (AMS) – Prop 28 | \$ 6,579,525 |
| 7032 | Child Nutrition: Kitchen Infrastructure and Training Funds – 2022 | \$ 1,465,097 |
| 7311 | Classified School Employee Professional Development Block Grant | \$ 162,176 |
| 7388 | SB 117 COVID-19 LEA Response Funds | \$ 87,730 |
| 7399 | LCFF Equity Multiplier | \$ 139,516 |
| 7435 | Learning Recovery Emergency Block Grant | \$ 5,195,992 |
| 7810 | Other Restricted State | \$ 38,302 |
| 8150 | Routine Restricted Maintenance Account (RRMA) | \$ 3,348,073 |
| 9010 | Other Restricted Local | \$ 6,067,407 |

The Business Services Division will continue to review, monitor, and revise the budget in accordance with the District’s Edge Focus Area 4.0 - Efficient Utilization of Fiscal Capital. The Second Interim report will be presented to the Board in March which will include the Governor’s January Budget proposal updates for multi-year revenue and expenditures projections. Additional strategic budget implementation of one-time obligations will also be reflected.



GENERAL FUND

G = General Ledger Data; S = Supplemental Data

| Form | Description | Data Supplied For: | | | |
|-------|---|-------------------------|---|-------------------------|--------------------------|
| | | 2025-26 Original Budget | 2025-26 Board Approved Operating Budget | 2025-26 Actuals to Date | 2025-26 Projected Totals |
| 011 | General Fund/County School Service Fund | GS | GS | GS | GS |
| 08I | Student Activity Special Revenue Fund | | | | |
| 09I | Charter Schools Special Revenue Fund | G | G | G | G |
| 10I | Special Education Pass-Through Fund | | | | |
| 11I | Adult Education Fund | G | G | G | G |
| 12I | Child Development Fund | G | G | G | G |
| 13I | Cafeteria Special Revenue Fund | G | G | G | G |
| 14I | Deferred Maintenance Fund | G | G | G | G |
| 15I | Pupil Transportation Equipment Fund | | | | |
| 17I | Special Reserve Fund for Other Than Capital Outlay Projects | G | G | G | G |
| 18I | School Bus Emissions Reduction Fund | | | | |
| 19I | Foundation Special Revenue Fund | | | | |
| 20I | Special Reserve Fund for Postemployment Benefits | | | | |
| 21I | Building Fund | G | G | G | G |
| 25I | Capital Facilities Fund | G | G | G | G |
| 30I | State School Building Lease-Purchase Fund | | | | |
| 35I | County School Facilities Fund | G | G | G | G |
| 40I | Special Reserve Fund for Capital Outlay Projects | G | G | G | G |
| 49I | Capital Project Fund for Blended Component Units | G | G | G | G |
| 51I | Bond Interest and Redemption Fund | | | | |
| 52I | Debt Service Fund for Blended Component Units | | | | |
| 53I | Tax Override Fund | | | | |
| 56I | Debt Service Fund | G | G | G | G |
| 57I | Foundation Permanent Fund | | | | |
| 61I | Cafeteria Enterprise Fund | | | | |
| 62I | Charter Schools Enterprise Fund | | | | |
| 63I | Other Enterprise Fund | | | | |
| 66I | Warehouse Revolving Fund | | | | |
| 67I | Self-Insurance Fund | G | G | G | G |
| 71I | Retiree Benefit Fund | G | G | G | G |
| 73I | Foundation Private-Purpose Trust Fund | | | | |
| 76I | Warrant/Pass-Through Fund | | | | |
| 95I | Student Body Fund | | | | |
| AI | Average Daily Attendance | S | S | | S |
| CASH | Cashflow Worksheet | | | | S |
| CI | Interim Certification | | | | S |
| ESMOE | Every Student Succeeds Act Maintenance of Effort | | | | GS |
| ICR | Indirect Cost Rate Worksheet | S | S | S | S |
| MYPI | Multiyear Projections - General Fund | | | | GS |
| SIAI | Summary of Interfund Activities - Projected Year Totals | | | | G |
| 01CSI | Criteria and Standards Review | | | | S |

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: Rachel H. Monarrez, PhD 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 15, 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: Meghna Bulsara Telephone: (714) 628-4416
Title: Executive Director, Business Services E-mail: mbulsara@orangeusd.org

Criteria and Standards Review Summary

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

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

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

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

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 299,042,491.00 | 299,042,491.00 | 30,082,107.24 | 301,191,990.00 | 2,149,499.00 | 0.7% |
| 2) Federal Revenue | | 8100-8299 | 9,598.00 | 9,598.00 | 9,998.16 | 9,598.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 9,146,576.00 | 9,146,576.00 | 1,067,141.28 | 9,180,507.00 | 33,931.00 | 0.4% |
| 4) Other Local Revenue | | 8600-8799 | 15,332,089.00 | 15,332,089.00 | 2,919,973.39 | 16,389,031.00 | 1,056,942.00 | 6.9% |
| 5) TOTAL, REVENUES | | | 323,530,754.00 | 323,530,754.00 | 34,079,220.07 | 326,771,126.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 126,258,650.00 | 126,258,650.00 | 33,390,754.67 | 126,219,028.00 | 39,622.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 39,376,099.00 | 39,376,099.00 | 11,237,165.93 | 42,461,700.00 | (3,085,601.00) | -7.8% |
| 3) Employee Benefits | | 3000-3999 | 63,950,048.00 | 63,950,048.00 | 20,558,478.60 | 66,882,032.00 | (2,931,984.00) | -4.6% |
| 4) Books and Supplies | | 4000-4999 | 12,595,900.00 | 12,595,900.00 | 1,414,166.32 | 16,326,348.00 | (3,730,448.00) | -29.6% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 25,919,948.00 | 25,919,948.00 | 10,774,545.61 | 27,817,276.00 | (1,897,328.00) | -7.3% |
| 6) Capital Outlay | | 6000-6999 | 507,328.00 | 507,328.00 | 1,469,404.90 | 9,488,513.00 | (8,981,185.00) | -1,770.3% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 5,723,186.00 | 5,723,186.00 | 1,241,338.91 | 5,723,186.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (5,309,078.00) | (5,309,078.00) | (2,222.89) | (5,363,205.00) | 54,127.00 | -1.0% |
| 9) TOTAL, EXPENDITURES | | | 269,022,081.00 | 269,022,081.00 | 80,083,632.05 | 289,554,878.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 54,508,673.00 | 54,508,673.00 | (46,004,411.98) | 37,216,248.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 3,746,213.00 | 3,746,213.00 | 1,387,225.34 | 3,746,213.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 7,631,538.00 | 7,631,538.00 | 1,887,225.34 | 9,631,538.00 | (2,000,000.00) | -26.2% |
| 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 | (38,441,072.00) | (38,441,072.00) | 0.00 | (40,518,624.00) | (2,077,552.00) | 5.4% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (42,326,397.00) | (42,326,397.00) | (500,000.00) | (46,403,949.00) | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 12,182,276.00 | 12,182,276.00 | (46,504,411.98) | (9,187,701.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 156,081,724.00 | 156,081,724.00 | | 159,097,513.00 | 3,015,789.00 | 1.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 156,081,724.00 | 156,081,724.00 | | 159,097,513.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 156,081,724.00 | 156,081,724.00 | | 159,097,513.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 168,264,000.00 | 168,264,000.00 | | 149,909,812.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 235,000.00 | 235,000.00 | | 235,000.00 | | |
| Stores | | 9712 | 173,485.00 | 173,485.00 | | 173,485.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| b) Restricted | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 127,162,023.00 | 127,162,023.00 | | 105,211,056.00 | | |
| Fiscal Emergencies | 0000 | 9760 | 21,354,871.00 | | | | | |
| Districtwide Emergency Alert System | 0000 | 9760 | 5,500,000.00 | | | | | |
| Negotiations Commitment | 0000 | 9760 | 6,381,360.00 | | | | | |
| Textbook Adoption | 0000 | 9760 | 18,120,000.00 | | | | | |
| Pension Obligations | 0000 | 9760 | 9,430,000.00 | | | | | |
| Replacement and Updating Technology | 0000 | 9760 | 12,179,893.00 | | | | | |
| Enrollment Decline (500 Students) | 0000 | 9760 | 7,964,768.00 | | | | | |
| Vacation Liability | 0000 | 9760 | 5,150,033.00 | | | | | |
| Loss of Attendance (ADA) | 0000 | 9760 | 16,396,683.00 | | | | | |
| Vehicle Replacements | 0000 | 9760 | 4,672,322.00 | | | | | |
| Deferred Maintenance Facility Projects | 0000 | 9760 | 20,012,093.00 | | | | | |
| Fiscal Emergencies | 0000 | 9760 | | 21,354,871.00 | | | | |
| Districtwide Emergency Alert System | 0000 | 9760 | | 5,500,000.00 | | | | |
| Negotiations Commitment | 0000 | 9760 | | 6,381,360.00 | | | | |
| Textbook Adoption | 0000 | 9760 | | 18,120,000.00 | | | | |
| Pension Obligations | 0000 | 9760 | | 9,430,000.00 | | | | |
| Replacement and Updating Technology | 0000 | 9760 | | 12,179,893.00 | | | | |
| Enrollment Decline (500 Students) | 0000 | 9760 | | 7,964,768.00 | | | | |
| Vacation Liability | 0000 | 9760 | | 5,150,033.00 | | | | |
| Loss of Attendance (ADA) | 0000 | 9760 | | 16,396,683.00 | | | | |
| Vehicle Replacements | 0000 | 9760 | | 4,672,322.00 | | | | |
| Deferred Maintenance Facility | 0000 | 9760 | | 20,012,093.00 | | | | |
| Fiscal Emergencies | 0000 | 9760 | | | | 12,952,688.00 | | |
| Districtwide Student Safety Fund | 0000 | 9760 | | | | 3,998,114.00 | | |
| Textbook Adoption | 0000 | 9760 | | | | 15,120,000.00 | | |
| Pension Obligation | 0000 | 9760 | | | | 2,360,115.00 | | |
| Replacement and Updating Technology | 0000 | 9760 | | | | 9,793,050.00 | | |
| Potential Additional Revenue Decline | 0000 | 9760 | | | | 14,064,734.00 | | |
| Vacation Liability | 0000 | 9760 | | | | 5,150,033.00 | | |
| Vehicle Replacements | 0000 | 9760 | | | | 1,772,322.00 | | |
| Campus Improvements | 0000 | 9760 | | | | 40,000,000.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 25,744,123.00 | 25,744,123.00 | | 18,638,886.00 | | |
| Attract & Retain Program | 0000 | 9780 | 2,192,729.00 | | | | | |
| Site Carryover-Donations | 0000 | 9780 | 239,429.00 | | | | | |
| LCFF Carryover | 0000 | 9780 | 4,794,765.00 | | | | | |
| Personnel Vacancies | 0000 | 9780 | 18,517,200.00 | | | | | |
| Attract & Retain | 0000 | 9780 | | 2,192,729.00 | | | | |
| Site Carryover-Donations | 0000 | 9780 | | 239,429.00 | | | | |
| LCFF Carryover | 0000 | 9780 | | 4,794,765.00 | | | | |

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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Personnel Vacancies | 0000 | 9780 | | 18,517,200.00 | | | | |
| Attract & Retain | 0000 | 9780 | | | | 2,342,607.00 | | |
| LCFF S&C Carryover | 0000 | 9780 | | | | 389,031.00 | | |
| Personnel Vacancies | 0000 | 9780 | | | | 15,907,248.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 12,559,539.00 | 12,559,539.00 | | 13,409,627.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 2,389,830.00 | 2,389,830.00 | | 12,241,758.00 | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 84,732,919.00 | 84,732,919.00 | 26,069,684.00 | 74,097,167.00 | (10,635,752.00) | -12.6% |
| Education Protection Account State Aid - Current Year | | 8012 | 4,348,410.00 | 4,348,410.00 | 1,114,171.00 | 4,350,940.00 | 2,530.00 | 0.1% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | (4,922.00) | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 710,525.00 | 710,525.00 | 0.00 | 697,572.00 | (12,953.00) | -1.8% |
| 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 | 187,302,645.00 | 187,302,645.00 | 0.00 | 198,254,726.00 | 10,952,081.00 | 5.8% |
| Unsecured Roll Taxes | | 8042 | 6,226,649.00 | 6,226,649.00 | 3,106,527.25 | 6,496,385.00 | 269,736.00 | 4.3% |
| Prior Years' Taxes | | 8043 | 2,850,089.00 | 2,850,089.00 | 3,086,101.44 | 3,162,894.00 | 312,805.00 | 11.0% |
| Supplemental Taxes | | 8044 | 4,532,093.00 | 4,532,093.00 | 1,317,128.83 | 4,441,275.00 | (90,818.00) | -2.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 8,010,279.00 | 8,010,279.00 | 378,792.00 | 11,006,351.00 | 2,996,072.00 | 37.4% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 20,934,350.00 | 20,934,350.00 | 183,526.72 | 20,434,352.00 | (499,998.00) | -2.4% |
| 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 | | | 319,647,959.00 | 319,647,959.00 | 35,251,009.24 | 322,941,662.00 | 3,293,703.00 | 1.0% |
| 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 | (20,605,468.00) | (20,605,468.00) | (5,168,902.00) | (21,749,672.00) | (1,144,204.00) | 5.6% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 299,042,491.00 | 299,042,491.00 | 30,082,107.24 | 301,191,990.00 | 2,149,499.00 | 0.7% |
| 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 | | |

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|--|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Forest Reserve Funds | | 8260 | 9,598.00 | 9,598.00 | 9,998.16 | 9,598.00 | 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 | | | 9,598.00 | 9,598.00 | 9,998.16 | 9,598.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | | | | | | |
| Prior Years | 6500 | 8319 | | | | | | |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Mandated Costs Reimbursements | | 8550 | 1,115,896.00 | 1,115,896.00 | 0.00 | 1,123,691.00 | 7,795.00 | 0.7% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 4,158,261.00 | 4,158,261.00 | 27,007.28 | 4,184,397.00 | 26,136.00 | 0.6% |
| 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% |
| 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 | | | | | | |

2025-26 First Interim
General Fund
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|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Specialized Secondary | 7370 | 8590 | | | | | | |
| American Indian Early Childhood Education | 7210 | 8590 | | | | | | |
| All Other State Revenue | All Other | 8590 | 3,872,419.00 | 3,872,419.00 | 1,040,134.00 | 3,872,419.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 9,146,576.00 | 9,146,576.00 | 1,067,141.28 | 9,180,507.00 | 33,931.00 | 0.4% |
| 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 | 20,000.00 | 20,000.00 | 24,051.50 | 20,000.00 | 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 | 432,478.00 | 432,478.00 | 107,432.50 | 432,478.00 | 0.00 | 0.0% |
| Interest | | 8660 | 8,838,288.00 | 8,838,288.00 | 2,258,843.62 | 8,838,288.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | (2,153,816.24) | 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 | 203,800.00 | 203,800.00 | 65,673.19 | 203,800.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 663,500.00 | 663,500.00 | 53,049.33 | 663,500.00 | 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 | | |
| All Other Local Revenue | | 8699 | 5,029,023.00 | 5,029,023.00 | 2,564,739.49 | 6,085,965.00 | 1,056,942.00 | 21.0% |
| Tuition | | 8710 | 145,000.00 | 145,000.00 | 0.00 | 145,000.00 | 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 | | | | | | | | |

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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | | | 15,332,089.00 | 15,332,089.00 | 2,919,973.39 | 16,389,031.00 | 1,056,942.00 | 6.9% |
| TOTAL, REVENUES | | | 323,530,754.00 | 323,530,754.00 | 34,079,220.07 | 326,771,126.00 | 3,240,372.00 | 1.0% |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 98,632,545.00 | 98,632,545.00 | 25,715,035.05 | 98,310,329.00 | 322,216.00 | 0.3% |
| Certificated Pupil Support Salaries | | 1200 | 11,241,531.00 | 11,241,531.00 | 2,975,259.86 | 10,927,319.00 | 314,212.00 | 2.8% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 12,918,826.00 | 12,918,826.00 | 3,936,071.64 | 13,519,764.00 | (600,938.00) | -4.7% |
| Other Certificated Salaries | | 1900 | 3,465,748.00 | 3,465,748.00 | 764,388.12 | 3,461,616.00 | 4,132.00 | 0.1% |
| TOTAL, CERTIFICATED SALARIES | | | 126,258,650.00 | 126,258,650.00 | 33,390,754.67 | 126,219,028.00 | 39,622.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 1,071,693.00 | 1,071,693.00 | 781,880.02 | 2,312,000.00 | (1,240,307.00) | -115.7% |
| Classified Support Salaries | | 2200 | 17,652,098.00 | 17,652,098.00 | 5,104,344.58 | 18,514,837.00 | (862,739.00) | -4.9% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 5,385,817.00 | 5,385,817.00 | 1,364,919.62 | 5,747,135.00 | (361,318.00) | -6.7% |
| Clerical, Technical and Office Salaries | | 2400 | 14,596,644.00 | 14,596,644.00 | 3,875,514.22 | 15,245,005.00 | (648,361.00) | -4.4% |
| Other Classified Salaries | | 2900 | 669,847.00 | 669,847.00 | 110,507.49 | 642,723.00 | 27,124.00 | 4.0% |
| TOTAL, CLASSIFIED SALARIES | | | 39,376,099.00 | 39,376,099.00 | 11,237,165.93 | 42,461,700.00 | (3,085,601.00) | -7.8% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 23,869,430.00 | 23,869,430.00 | 6,430,663.65 | 24,429,942.00 | (560,512.00) | -2.3% |
| PERS | | 3201-3202 | 10,333,016.00 | 10,333,016.00 | 2,370,883.15 | 10,778,180.00 | (445,164.00) | -4.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 4,909,330.00 | 4,909,330.00 | 1,315,206.38 | 5,031,782.00 | (122,452.00) | -2.5% |
| Health and Welfare Benefits | | 3401-3402 | 19,424,980.00 | 19,424,980.00 | 8,703,664.36 | 21,104,589.00 | (1,679,609.00) | -8.6% |
| Unemployment Insurance | | 3501-3502 | 83,047.00 | 83,047.00 | 22,118.47 | 85,271.00 | (2,224.00) | -2.7% |
| Workers' Compensation | | 3601-3602 | 2,938,736.00 | 2,938,736.00 | 806,216.48 | 2,996,048.00 | (57,312.00) | -2.0% |
| OPEB, Allocated | | 3701-3702 | 2,391,509.00 | 2,391,509.00 | 909,726.11 | 2,456,220.00 | (64,711.00) | -2.7% |
| 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 | | | 63,950,048.00 | 63,950,048.00 | 20,558,478.60 | 66,882,032.00 | (2,931,984.00) | -4.6% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 3,639,109.00 | 3,639,109.00 | 0.00 | 6,208,342.00 | (2,569,233.00) | -70.6% |
| Books and Other Reference Materials | | 4200 | 32,419.00 | 32,419.00 | 8,735.61 | 81,288.00 | (48,869.00) | -150.7% |
| Materials and Supplies | | 4300 | 8,083,272.00 | 8,083,272.00 | 1,276,647.90 | 9,012,534.00 | (929,262.00) | -11.5% |
| Noncapitalized Equipment | | 4400 | 841,100.00 | 841,100.00 | 128,782.81 | 1,024,184.00 | (183,084.00) | -21.8% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 12,595,900.00 | 12,595,900.00 | 1,414,166.32 | 16,326,348.00 | (3,730,448.00) | -29.6% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 2,277,033.00 | 2,277,033.00 | 229,249.80 | 2,967,894.00 | (690,861.00) | -30.3% |
| Travel and Conferences | | 5200 | 324,646.00 | 324,646.00 | 55,122.09 | 324,897.00 | (251.00) | -0.1% |
| Dues and Memberships | | 5300 | 118,455.00 | 118,455.00 | 121,265.04 | 132,535.00 | (14,080.00) | -11.9% |

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) |
|---|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|-------------------------|
| Insurance | | 5400-5450 | 3,896,705.00 | 3,896,705.00 | 3,255,678.01 | 3,412,952.00 | 483,753.00 | 12.4% |
| Operations and Housekeeping Services | | 5500 | 7,486,835.00 | 7,486,835.00 | 2,433,511.69 | 7,486,835.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 1,669,957.00 | 1,669,957.00 | 369,937.72 | 1,730,499.50 | (60,542.50) | -3.6% |
| Transfers of Direct Costs | | 5710 | (259,042.00) | (259,042.00) | (65,596.68) | (253,713.00) | (5,329.00) | 2.1% |
| Transfers of Direct Costs - Interfund | | 5750 | (1,069,779.00) | (1,069,779.00) | (66,328.03) | (1,070,875.00) | 1,096.00 | -0.1% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 10,253,479.00 | 10,253,479.00 | 4,179,332.68 | 11,891,136.50 | (1,637,657.50) | -16.0% |
| Communications | | 5900 | 1,221,659.00 | 1,221,659.00 | 262,373.29 | 1,195,115.00 | 26,544.00 | 2.2% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 25,919,948.00 | 25,919,948.00 | 10,774,545.61 | 27,817,276.00 | (1,897,328.00) | -7.3% |
| 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 | 100,000.00 | 100,000.00 | 444,857.29 | 949,494.00 | (849,494.00) | -849.5% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 407,328.00 | 407,328.00 | 1,024,547.61 | 8,539,019.00 | (8,131,691.00) | -1,996.3% |
| 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 | | | 507,328.00 | 507,328.00 | 1,469,404.90 | 9,488,513.00 | (8,981,185.00) | -1,770.3% |
| 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 | 921,329.00 | 921,329.00 | 272,790.03 | 921,329.00 | 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 | | | | | | |
| 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 | | | | | | | | |

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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Debt Service - Interest | | 7438 | 1,412,066.00 | 1,412,066.00 | 680,076.69 | 1,412,066.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 3,389,791.00 | 3,389,791.00 | 288,472.19 | 3,389,791.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 5,723,186.00 | 5,723,186.00 | 1,241,338.91 | 5,723,186.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (4,519,275.00) | (4,519,275.00) | (1,029.76) | (4,591,606.00) | 72,331.00 | -1.6% |
| Transfers of Indirect Costs - Interfund | | 7350 | (789,803.00) | (789,803.00) | (1,193.13) | (771,599.00) | (18,204.00) | 2.3% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (5,309,078.00) | (5,309,078.00) | (2,222.89) | (5,363,205.00) | 54,127.00 | -1.0% |
| TOTAL, EXPENDITURES | | | 269,022,081.00 | 269,022,081.00 | 80,083,632.05 | 289,554,878.00 | (20,532,797.00) | -7.6% |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 3,746,213.00 | 3,746,213.00 | 1,387,225.34 | 3,746,213.00 | 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 | | | 3,746,213.00 | 3,746,213.00 | 1,387,225.34 | 3,746,213.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 3,231,538.00 | 3,231,538.00 | 1,387,225.34 | 3,231,538.00 | 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 | 4,400,000.00 | 4,400,000.00 | 500,000.00 | 6,400,000.00 | (2,000,000.00) | -45.5% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 7,631,538.00 | 7,631,538.00 | 1,887,225.34 | 9,631,538.00 | (2,000,000.00) | -26.2% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| 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 | (38,441,072.00) | (38,441,072.00) | 0.00 | (40,518,624.00) | (2,077,552.00) | 5.4% |

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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (38,441,072.00) | (38,441,072.00) | 0.00 | (40,518,624.00) | (2,077,552.00) | 5.4% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (42,326,397.00) | (42,326,397.00) | (500,000.00) | (46,403,949.00) | (4,077,552.00) | 9.6% |

| 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 | 14,340,457.00 | 14,340,457.00 | 1,181,977.72 | 15,063,580.00 | 723,123.00 | 5.0% |
| 3) Other State Revenue | | 8300-8599 | 62,814,756.00 | 62,814,756.00 | 23,371,193.19 | 82,383,683.00 | 19,568,927.00 | 31.2% |
| 4) Other Local Revenue | | 8600-8799 | 4,849,269.00 | 4,849,269.00 | 1,118,567.64 | 6,530,995.00 | 1,681,726.00 | 34.7% |
| 5) TOTAL, REVENUES | | | 82,004,482.00 | 82,004,482.00 | 25,671,738.55 | 103,978,258.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 33,164,987.00 | 33,164,987.00 | 9,570,137.06 | 35,325,066.00 | (2,160,079.00) | -6.5% |
| 2) Classified Salaries | | 2000-2999 | 21,171,576.00 | 21,171,576.00 | 4,069,607.91 | 21,607,839.00 | (436,263.00) | -2.1% |
| 3) Employee Benefits | | 3000-3999 | 36,116,563.00 | 36,116,563.00 | 6,071,110.99 | 37,885,161.00 | (1,768,598.00) | -4.9% |
| 4) Books and Supplies | | 4000-4999 | 10,322,991.00 | 10,322,991.00 | 4,362,299.36 | 12,114,660.00 | (1,791,669.00) | -17.4% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 22,760,869.00 | 22,760,869.00 | 5,700,408.80 | 27,423,491.00 | (4,662,622.00) | -20.5% |
| 6) Capital Outlay | | 6000-6999 | 5,042,847.00 | 5,042,847.00 | 1,688,435.48 | 7,586,277.00 | (2,543,430.00) | -50.4% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 1,267,042.00 | 1,267,042.00 | (122,538.00) | 1,267,042.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 4,519,275.00 | 4,519,275.00 | 1,029.76 | 4,591,606.00 | (72,331.00) | -1.6% |
| 9) TOTAL, EXPENDITURES | | | 134,366,150.00 | 134,366,150.00 | 31,340,491.36 | 147,801,142.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (52,361,668.00) | (52,361,668.00) | (5,668,752.81) | (43,822,884.00) | | |
| 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 | 38,441,072.00 | 38,441,072.00 | 0.00 | 40,518,624.00 | 2,077,552.00 | 5.4% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 38,441,072.00 | 38,441,072.00 | 0.00 | 40,518,624.00 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (13,920,596.00) | (13,920,596.00) | (5,668,752.81) | (3,304,260.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 44,051,881.00 | 44,051,881.00 | | 56,722,602.00 | 12,670,721.00 | 28.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 44,051,881.00 | 44,051,881.00 | | 56,722,602.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 44,051,881.00 | 44,051,881.00 | | 56,722,602.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 30,131,285.00 | 30,131,285.00 | | 53,418,342.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| b) Restricted | | 9740 | 30,131,285.00 | 30,131,285.00 | | 53,418,342.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Protection Account State Aid - Current Year | | 8012 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll Taxes | | 8042 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8044 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Subtotal, LCFF Sources | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | | | | | | |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 6,009,541.00 | 6,009,541.00 | 0.00 | 6,042,265.00 | 32,724.00 | 0.5% |
| Special Education Discretionary Grants | | 8182 | 514,757.00 | 514,757.00 | (458,247.90) | 514,757.00 | 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 | 5,828,873.00 | 5,828,873.00 | 1,382,661.90 | 5,582,099.00 | (246,774.00) | -4.2% |
| 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 | 793,028.00 | 793,028.00 | 202,116.47 | 1,231,687.00 | 438,659.00 | 55.3% |
| Title III, Immigrant Student Program | 4201 | 8290 | 81,835.00 | 81,835.00 | 19,840.74 | 65,945.00 | (15,890.00) | -19.4% |
| Title III, English Learner Program | 4203 | 8290 | 486,678.00 | 486,678.00 | 43,243.70 | 604,602.00 | 117,924.00 | 24.2% |
| 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 | 376,632.00 | 376,632.00 | (8,171.25) | 788,425.00 | 411,793.00 | 109.3% |
| Career and Technical Education | 3500-3599 | 8290 | 229,915.00 | 229,915.00 | 0.00 | 215,489.00 | (14,426.00) | -6.3% |
| All Other Federal Revenue | All Other | 8290 | 19,198.00 | 19,198.00 | 534.06 | 18,311.00 | (887.00) | -4.6% |
| TOTAL, FEDERAL REVENUE | | | 14,340,457.00 | 14,340,457.00 | 1,181,977.72 | 15,063,580.00 | 723,123.00 | 5.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | 21,929,306.00 | 21,929,306.00 | 6,342,740.00 | 21,929,306.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 1,785,222.00 | 1,785,222.00 | (12,088.34) | 1,782,154.00 | (3,068.00) | -0.2% |
| 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 | 10,000,000.00 | 10,000,000.00 | 5,616,396.00 | 20,058,555.00 | 10,058,555.00 | 100.6% |
| After School Education and Safety (ASES) | 6010 | 8590 | 1,927,774.00 | 1,927,774.00 | (200,291.72) | 2,623,732.00 | 695,958.00 | 36.1% |
| 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 | 945,245.00 | 945,245.00 | 976,017.90 | 1,794,328.00 | 849,083.00 | 89.8% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|------------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|-------------------------|
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Arts and Music in Schools (Prop 28) | 6770 | 8590 | 3,514,031.00 | 3,514,031.00 | 1,121,304.00 | 3,955,894.00 | 441,863.00 | 12.6% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | (8,389.04) | 8,000.00 | 8,000.00 | New |
| 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 | 22,713,178.00 | 22,713,178.00 | 9,535,504.39 | 30,231,714.00 | 7,518,536.00 | 33.1% |
| TOTAL, OTHER STATE REVENUE | | | 62,814,756.00 | 62,814,756.00 | 23,371,193.19 | 82,383,683.00 | 19,568,927.00 | 31.2% |
| 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 | 2,165,059.00 | 2,165,059.00 | 18,909.01 | 2,165,059.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 71,391.00 | 71,391.00 | (168,503.07) | 428,395.00 | 357,004.00 | 500.1% |
| 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 | 2,612,819.00 | 2,612,819.00 | 1,268,161.70 | 3,937,541.00 | 1,324,722.00 | 50.7% |
| 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% |

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) |
|--|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|-------------------------|
| From County Offices | 6500 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 4,849,269.00 | 4,849,269.00 | 1,118,567.64 | 6,530,995.00 | 1,681,726.00 | 34.7% |
| TOTAL, REVENUES | | | 82,004,482.00 | 82,004,482.00 | 25,671,738.55 | 103,978,258.00 | 21,973,776.00 | 26.8% |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 21,979,702.00 | 21,979,702.00 | 6,395,912.06 | 23,339,936.00 | (1,360,234.00) | -6.2% |
| Certificated Pupil Support Salaries | | 1200 | 7,108,613.00 | 7,108,613.00 | 1,905,000.95 | 7,126,525.00 | (17,912.00) | -0.3% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 694,691.00 | 694,691.00 | 286,012.86 | 1,124,704.00 | (430,013.00) | -61.9% |
| Other Certificated Salaries | | 1900 | 3,381,981.00 | 3,381,981.00 | 983,211.19 | 3,733,901.00 | (351,920.00) | -10.4% |
| TOTAL, CERTIFICATED SALARIES | | | 33,164,987.00 | 33,164,987.00 | 9,570,137.06 | 35,325,066.00 | (2,160,079.00) | -6.5% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 10,682,878.00 | 10,682,878.00 | 1,881,517.27 | 10,858,318.00 | (175,440.00) | -1.6% |
| Classified Support Salaries | | 2200 | 7,422,757.00 | 7,422,757.00 | 1,444,066.95 | 7,572,735.00 | (149,978.00) | -2.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 789,873.00 | 789,873.00 | 191,898.95 | 753,550.00 | 36,323.00 | 4.6% |
| Clerical, Technical and Office Salaries | | 2400 | 2,224,504.00 | 2,224,504.00 | 548,469.98 | 2,369,007.00 | (144,503.00) | -6.5% |
| Other Classified Salaries | | 2900 | 51,564.00 | 51,564.00 | 3,654.76 | 54,229.00 | (2,665.00) | -5.2% |
| TOTAL, CLASSIFIED SALARIES | | | 21,171,576.00 | 21,171,576.00 | 4,069,607.91 | 21,607,839.00 | (436,263.00) | -2.1% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 20,047,458.00 | 20,047,458.00 | 1,832,299.26 | 20,450,890.00 | (403,432.00) | -2.0% |
| PERS | | 3201-3202 | 5,584,573.00 | 5,584,573.00 | 988,227.66 | 5,609,737.00 | (25,164.00) | -0.5% |
| OASDI/Medicare/Alternative | | 3301-3302 | 2,096,732.00 | 2,096,732.00 | 454,561.19 | 2,162,666.00 | (65,934.00) | -3.1% |
| Health and Welfare Benefits | | 3401-3402 | 6,641,178.00 | 6,641,178.00 | 2,265,649.40 | 7,798,074.00 | (1,156,896.00) | -17.4% |
| Unemployment Insurance | | 3501-3502 | 27,214.00 | 27,214.00 | 6,978.44 | 28,501.00 | (1,287.00) | -4.7% |
| Workers' Compensation | | 3601-3602 | 935,338.00 | 935,338.00 | 245,013.49 | 1,005,043.00 | (69,705.00) | -7.5% |
| OPEB, Allocated | | 3701-3702 | 784,070.00 | 784,070.00 | 278,381.55 | 830,250.00 | (46,180.00) | -5.9% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 36,116,563.00 | 36,116,563.00 | 6,071,110.99 | 37,885,161.00 | (1,768,598.00) | -4.9% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 4,080,891.00 | 4,080,891.00 | 3,374,590.90 | 3,534,726.00 | 546,165.00 | 13.4% |
| Books and Other Reference Materials | | 4200 | 13,000.00 | 13,000.00 | 2,651.89 | 35,099.00 | (22,099.00) | -170.0% |
| Materials and Supplies | | 4300 | 4,843,103.00 | 4,843,103.00 | 741,171.83 | 6,855,793.00 | (2,012,690.00) | -41.6% |
| Noncapitalized Equipment | | 4400 | 1,385,997.00 | 1,385,997.00 | 243,884.74 | 1,689,042.00 | (303,045.00) | -21.9% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 10,322,991.00 | 10,322,991.00 | 4,362,299.36 | 12,114,660.00 | (1,791,669.00) | -17.4% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Subagreements for Services | | 5100 | 16,179,773.00 | 16,179,773.00 | 2,859,914.21 | 17,437,836.00 | (1,258,063.00) | -7.8% |
| Travel and Conferences | | 5200 | 354,273.00 | 354,273.00 | 388,074.63 | 872,589.00 | (518,316.00) | -146.3% |
| Dues and Memberships | | 5300 | 1,660.00 | 1,660.00 | 1,660.00 | 3,923.00 | (2,263.00) | -136.3% |
| 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 | 2,187,224.00 | 2,187,224.00 | 333,006.23 | 2,002,343.00 | 184,881.00 | 8.5% |
| Transfers of Direct Costs | | 5710 | 259,042.00 | 259,042.00 | 65,596.68 | 253,713.00 | 5,329.00 | 2.1% |
| Transfers of Direct Costs - Interfund | | 5750 | 194,566.00 | 194,566.00 | 21,839.88 | 683,976.00 | (489,410.00) | -251.5% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 3,551,981.00 | 3,551,981.00 | 2,021,749.08 | 6,136,761.00 | (2,584,780.00) | -72.8% |
| Communications | | 5900 | 32,350.00 | 32,350.00 | 8,568.09 | 32,350.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 22,760,869.00 | 22,760,869.00 | 5,700,408.80 | 27,423,491.00 | (4,662,622.00) | -20.5% |
| 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 | 4,992,847.00 | 4,992,847.00 | 747,280.88 | 6,556,134.00 | (1,563,287.00) | -31.3% |
| 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 | 50,000.00 | 50,000.00 | 941,154.60 | 1,030,143.00 | (980,143.00) | -1,960.3% |
| 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 | | | 5,042,847.00 | 5,042,847.00 | 1,688,435.48 | 7,586,277.00 | (2,543,430.00) | -50.4% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict | | | | | | | | |
| Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 600,000.00 | 600,000.00 | (122,538.00) | 600,000.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 667,042.00 | 667,042.00 | 0.00 | 667,042.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 1,267,042.00 | 1,267,042.00 | (122,538.00) | 1,267,042.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 4,519,275.00 | 4,519,275.00 | 1,029.76 | 4,591,606.00 | (72,331.00) | -1.6% |
| 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 | | | 4,519,275.00 | 4,519,275.00 | 1,029.76 | 4,591,606.00 | (72,331.00) | -1.6% |
| TOTAL, EXPENDITURES | | | 134,366,150.00 | 134,366,150.00 | 31,340,491.36 | 147,801,142.00 | (13,434,992.00) | -10.0% |
| 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% |
| 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% |

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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 38,441,072.00 | 38,441,072.00 | 0.00 | 40,518,624.00 | 2,077,552.00 | 5.4% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 38,441,072.00 | 38,441,072.00 | 0.00 | 40,518,624.00 | 2,077,552.00 | 5.4% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 38,441,072.00 | 38,441,072.00 | 0.00 | 40,518,624.00 | (2,077,552.00) | -5.4% |

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 | 299,042,491.00 | 299,042,491.00 | 30,082,107.24 | 301,191,990.00 | 2,149,499.00 | 0.7% |
| 2) Federal Revenue | | 8100-8299 | 14,350,055.00 | 14,350,055.00 | 1,191,975.88 | 15,073,178.00 | 723,123.00 | 5.0% |
| 3) Other State Revenue | | 8300-8599 | 71,961,332.00 | 71,961,332.00 | 24,438,334.47 | 91,564,190.00 | 19,602,858.00 | 27.2% |
| 4) Other Local Revenue | | 8600-8799 | 20,181,358.00 | 20,181,358.00 | 4,038,541.03 | 22,920,026.00 | 2,738,668.00 | 13.6% |
| 5) TOTAL, REVENUES | | | 405,535,236.00 | 405,535,236.00 | 59,750,958.62 | 430,749,384.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 159,423,637.00 | 159,423,637.00 | 42,960,891.73 | 161,544,094.00 | (2,120,457.00) | -1.3% |
| 2) Classified Salaries | | 2000-2999 | 60,547,675.00 | 60,547,675.00 | 15,306,773.84 | 64,069,539.00 | (3,521,864.00) | -5.8% |
| 3) Employee Benefits | | 3000-3999 | 100,066,611.00 | 100,066,611.00 | 26,629,589.59 | 104,767,193.00 | (4,700,582.00) | -4.7% |
| 4) Books and Supplies | | 4000-4999 | 22,918,891.00 | 22,918,891.00 | 5,776,465.68 | 28,441,008.00 | (5,522,117.00) | -24.1% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 48,680,817.00 | 48,680,817.00 | 16,474,954.41 | 55,240,767.00 | (6,559,950.00) | -13.5% |
| 6) Capital Outlay | | 6000-6999 | 5,550,175.00 | 5,550,175.00 | 3,157,840.38 | 17,074,790.00 | (11,524,615.00) | -207.6% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 6,990,228.00 | 6,990,228.00 | 1,118,800.91 | 6,990,228.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (789,803.00) | (789,803.00) | (1,193.13) | (771,599.00) | (18,204.00) | 2.3% |
| 9) TOTAL, EXPENDITURES | | | 403,388,231.00 | 403,388,231.00 | 111,424,123.41 | 437,356,020.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 2,147,005.00 | 2,147,005.00 | (51,673,164.79) | (6,606,636.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 3,746,213.00 | 3,746,213.00 | 1,387,225.34 | 3,746,213.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 7,631,538.00 | 7,631,538.00 | 1,887,225.34 | 9,631,538.00 | (2,000,000.00) | -26.2% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (3,885,325.00) | (3,885,325.00) | (500,000.00) | (5,885,325.00) | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,738,320.00) | (1,738,320.00) | (52,173,164.79) | (12,491,961.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 200,133,605.00 | 200,133,605.00 | | 215,820,115.00 | 15,686,510.00 | 7.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 200,133,605.00 | 200,133,605.00 | | 215,820,115.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 200,133,605.00 | 200,133,605.00 | | 215,820,115.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 198,395,285.00 | 198,395,285.00 | | 203,328,154.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 235,000.00 | 235,000.00 | | 235,000.00 | | |
| Stores | | 9712 | 173,485.00 | 173,485.00 | | 173,485.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| b) Restricted | | 9740 | 30,131,285.00 | 30,131,285.00 | | 53,418,342.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 127,162,023.00 | 127,162,023.00 | | 105,211,056.00 | | |
| Fiscal Emergencies | 0000 | 9760 | 21,354,871.00 | | | | | |
| Districtwide Emergency Alert System | 0000 | 9760 | 5,500,000.00 | | | | | |
| Negotiations Commitment | 0000 | 9760 | 6,381,360.00 | | | | | |
| Textbook Adoption | 0000 | 9760 | 18,120,000.00 | | | | | |
| Pension Obligations | 0000 | 9760 | 9,430,000.00 | | | | | |
| Replacement and Updating Technology | 0000 | 9760 | 12,179,893.00 | | | | | |
| Enrollment Decline (500 Students) | 0000 | 9760 | 7,964,768.00 | | | | | |
| Vacation Liability | 0000 | 9760 | 5,150,033.00 | | | | | |
| Loss of Attendance (ADA) | 0000 | 9760 | 16,396,683.00 | | | | | |
| Vehicle Replacements | 0000 | 9760 | 4,672,322.00 | | | | | |
| Deferred Maintenance Facility Projects | 0000 | 9760 | 20,012,093.00 | | | | | |
| Fiscal Emergencies | 0000 | 9760 | | 21,354,871.00 | | | | |
| Districtwide Emergency Alert System | 0000 | 9760 | | 5,500,000.00 | | | | |
| Negotiations Commitment | 0000 | 9760 | | 6,381,360.00 | | | | |
| Textbook Adoption | 0000 | 9760 | | 18,120,000.00 | | | | |
| Pension Obligations | 0000 | 9760 | | 9,430,000.00 | | | | |
| Replacement and Updating Technology | 0000 | 9760 | | 12,179,893.00 | | | | |
| Enrollment Decline (500 Students) | 0000 | 9760 | | 7,964,768.00 | | | | |
| Vacation Liability | 0000 | 9760 | | 5,150,033.00 | | | | |
| Loss of Attendance (ADA) | 0000 | 9760 | | 16,396,683.00 | | | | |
| Vehicle Replacements | 0000 | 9760 | | 4,672,322.00 | | | | |
| Deferred Maintenance Facility | 0000 | 9760 | | 20,012,093.00 | | | | |
| Fiscal Emergencies | 0000 | 9760 | | | | 12,952,688.00 | | |
| Districtwide Student Safety Fund | 0000 | 9760 | | | | 3,998,114.00 | | |
| Textbook Adoption | 0000 | 9760 | | | | 15,120,000.00 | | |
| Pension Obligation | 0000 | 9760 | | | | 2,360,115.00 | | |
| Replacement and Updating Technology | 0000 | 9760 | | | | 9,793,050.00 | | |
| Potential Additional Revenue Decline | 0000 | 9760 | | | | 14,064,734.00 | | |
| Vacation Liability | 0000 | 9760 | | | | 5,150,033.00 | | |
| Vehicle Replacements | 0000 | 9760 | | | | 1,772,322.00 | | |
| Campus Improvements | 0000 | 9760 | | | | 40,000,000.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 25,744,123.00 | 25,744,123.00 | | 18,638,886.00 | | |
| Attract & Retain Program | 0000 | 9780 | 2,192,729.00 | | | | | |
| Site Carryover-Donations | 0000 | 9780 | 239,429.00 | | | | | |
| LCFF Carryover | 0000 | 9780 | 4,794,765.00 | | | | | |
| Personnel Vacancies | 0000 | 9780 | 18,517,200.00 | | | | | |
| Attract & Retain | 0000 | 9780 | | 2,192,729.00 | | | | |
| Site Carryover-Donations | 0000 | 9780 | | 239,429.00 | | | | |
| LCFF Carryover | 0000 | 9780 | | 4,794,765.00 | | | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Personnel Vacancies | 0000 | 9780 | | 18,517,200.00 | | | | |
| Attract & Retain | 0000 | 9780 | | | | 2,342,607.00 | | |
| LCFF S&C Carryover | 0000 | 9780 | | | | 389,031.00 | | |
| Personnel Vacancies | 0000 | 9780 | | | | 15,907,248.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 12,559,539.00 | 12,559,539.00 | | 13,409,627.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 2,389,830.00 | 2,389,830.00 | | 12,241,758.00 | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 84,732,919.00 | 84,732,919.00 | 26,069,684.00 | 74,097,167.00 | (10,635,752.00) | -12.6% |
| Education Protection Account State Aid - Current Year | | 8012 | 4,348,410.00 | 4,348,410.00 | 1,114,171.00 | 4,350,940.00 | 2,530.00 | 0.1% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | (4,922.00) | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 710,525.00 | 710,525.00 | 0.00 | 697,572.00 | (12,953.00) | -1.8% |
| 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 | 187,302,645.00 | 187,302,645.00 | 0.00 | 198,254,726.00 | 10,952,081.00 | 5.8% |
| Unsecured Roll Taxes | | 8042 | 6,226,649.00 | 6,226,649.00 | 3,106,527.25 | 6,496,385.00 | 269,736.00 | 4.3% |
| Prior Years' Taxes | | 8043 | 2,850,089.00 | 2,850,089.00 | 3,086,101.44 | 3,162,894.00 | 312,805.00 | 11.0% |
| Supplemental Taxes | | 8044 | 4,532,093.00 | 4,532,093.00 | 1,317,128.83 | 4,441,275.00 | (90,818.00) | -2.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 8,010,279.00 | 8,010,279.00 | 378,792.00 | 11,006,351.00 | 2,996,072.00 | 37.4% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 20,934,350.00 | 20,934,350.00 | 183,526.72 | 20,434,352.00 | (499,998.00) | -2.4% |
| 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 | | | 319,647,959.00 | 319,647,959.00 | 35,251,009.24 | 322,941,662.00 | 3,293,703.00 | 1.0% |
| 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 | (20,605,468.00) | (20,605,468.00) | (5,168,902.00) | (21,749,672.00) | (1,144,204.00) | 5.6% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 299,042,491.00 | 299,042,491.00 | 30,082,107.24 | 301,191,990.00 | 2,149,499.00 | 0.7% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 6,009,541.00 | 6,009,541.00 | 0.00 | 6,042,265.00 | 32,724.00 | 0.5% |
| Special Education Discretionary Grants | | 8182 | 514,757.00 | 514,757.00 | (458,247.90) | 514,757.00 | 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% |

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) |
|--|--|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Forest Reserve Funds | | 8260 | 9,598.00 | 9,598.00 | 9,998.16 | 9,598.00 | 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 | 5,828,873.00 | 5,828,873.00 | 1,382,661.90 | 5,582,099.00 | (246,774.00) | -4.2% |
| 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 | 793,028.00 | 793,028.00 | 202,116.47 | 1,231,687.00 | 438,659.00 | 55.3% |
| Title III, Immigrant Student Program | 4201 | 8290 | 81,835.00 | 81,835.00 | 19,840.74 | 65,945.00 | (15,890.00) | -19.4% |
| Title III, English Learner Program | 4203 | 8290 | 486,678.00 | 486,678.00 | 43,243.70 | 604,602.00 | 117,924.00 | 24.2% |
| 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 | 376,632.00 | 376,632.00 | (8,171.25) | 788,425.00 | 411,793.00 | 109.3% |
| Career and Technical Education | 3500-3599 | 8290 | 229,915.00 | 229,915.00 | 0.00 | 215,489.00 | (14,426.00) | -6.3% |
| All Other Federal Revenue | All Other | 8290 | 19,198.00 | 19,198.00 | 534.06 | 18,311.00 | (887.00) | -4.6% |
| TOTAL, FEDERAL REVENUE | | | 14,350,055.00 | 14,350,055.00 | 1,191,975.88 | 15,073,178.00 | 723,123.00 | 5.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | 21,929,306.00 | 21,929,306.00 | 6,342,740.00 | 21,929,306.00 | 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 | 1,115,896.00 | 1,115,896.00 | 0.00 | 1,123,691.00 | 7,795.00 | 0.7% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 5,943,483.00 | 5,943,483.00 | 14,918.94 | 5,966,551.00 | 23,068.00 | 0.4% |
| 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 | 10,000,000.00 | 10,000,000.00 | 5,616,396.00 | 20,058,555.00 | 10,058,555.00 | 100.6% |
| After School Education and Safety (ASES) | 6010 | 8590 | 1,927,774.00 | 1,927,774.00 | (200,291.72) | 2,623,732.00 | 695,958.00 | 36.1% |
| 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 | 945,245.00 | 945,245.00 | 976,017.90 | 1,794,328.00 | 849,083.00 | 89.8% |
| 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% |

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) |
|---|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|-------------------------|
| Arts and Music in Schools (Prop 28) | 6770 | 8590 | 3,514,031.00 | 3,514,031.00 | 1,121,304.00 | 3,955,894.00 | 441,863.00 | 12.6% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | (8,389.04) | 8,000.00 | 8,000.00 | New |
| 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 | 26,585,597.00 | 26,585,597.00 | 10,575,638.39 | 34,104,133.00 | 7,518,536.00 | 28.3% |
| TOTAL, OTHER STATE REVENUE | | | 71,961,332.00 | 71,961,332.00 | 24,438,334.47 | 91,564,190.00 | 19,602,858.00 | 27.2% |
| 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 | 2,165,059.00 | 2,165,059.00 | 18,909.01 | 2,165,059.00 | 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 | 20,000.00 | 20,000.00 | 24,051.50 | 20,000.00 | 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 | 432,478.00 | 432,478.00 | 107,432.50 | 432,478.00 | 0.00 | 0.0% |
| Interest | | 8660 | 8,838,288.00 | 8,838,288.00 | 2,258,843.62 | 8,838,288.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | (2,153,816.24) | 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 | 203,800.00 | 203,800.00 | 65,673.19 | 203,800.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 734,891.00 | 734,891.00 | (115,453.74) | 1,091,895.00 | 357,004.00 | 48.6% |
| 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 | 7,641,842.00 | 7,641,842.00 | 3,832,901.19 | 10,023,506.00 | 2,381,664.00 | 31.2% |
| Tuition | | 8710 | 145,000.00 | 145,000.00 | 0.00 | 145,000.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 20,181,358.00 | 20,181,358.00 | 4,038,541.03 | 22,920,026.00 | 2,738,668.00 | 13.6% |
| TOTAL, REVENUES | | | 405,535,236.00 | 405,535,236.00 | 59,750,958.62 | 430,749,384.00 | 25,214,148.00 | 6.2% |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 120,612,247.00 | 120,612,247.00 | 32,110,947.11 | 121,650,265.00 | (1,038,018.00) | -0.9% |
| Certificated Pupil Support Salaries | | 1200 | 18,350,144.00 | 18,350,144.00 | 4,880,260.81 | 18,053,844.00 | 296,300.00 | 1.6% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 13,613,517.00 | 13,613,517.00 | 4,222,084.50 | 14,644,468.00 | (1,030,951.00) | -7.6% |
| Other Certificated Salaries | | 1900 | 6,847,729.00 | 6,847,729.00 | 1,747,599.31 | 7,195,517.00 | (347,788.00) | -5.1% |
| TOTAL, CERTIFICATED SALARIES | | | 159,423,637.00 | 159,423,637.00 | 42,960,891.73 | 161,544,094.00 | (2,120,457.00) | -1.3% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 11,754,571.00 | 11,754,571.00 | 2,663,397.29 | 13,170,318.00 | (1,415,747.00) | -12.0% |
| Classified Support Salaries | | 2200 | 25,074,855.00 | 25,074,855.00 | 6,548,411.53 | 26,087,572.00 | (1,012,717.00) | -4.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 6,175,690.00 | 6,175,690.00 | 1,556,818.57 | 6,500,685.00 | (324,995.00) | -5.3% |
| Clerical, Technical and Office Salaries | | 2400 | 16,821,148.00 | 16,821,148.00 | 4,423,984.20 | 17,614,012.00 | (792,864.00) | -4.7% |
| Other Classified Salaries | | 2900 | 721,411.00 | 721,411.00 | 114,162.25 | 696,952.00 | 24,459.00 | 3.4% |
| TOTAL, CLASSIFIED SALARIES | | | 60,547,675.00 | 60,547,675.00 | 15,306,773.84 | 64,069,539.00 | (3,521,864.00) | -5.8% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 43,916,888.00 | 43,916,888.00 | 8,262,962.91 | 44,880,832.00 | (963,944.00) | -2.2% |
| PERS | | 3201-3202 | 15,917,589.00 | 15,917,589.00 | 3,359,110.81 | 16,387,917.00 | (470,328.00) | -3.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 7,006,062.00 | 7,006,062.00 | 1,769,767.57 | 7,194,448.00 | (188,386.00) | -2.7% |
| Health and Welfare Benefits | | 3401-3402 | 26,066,158.00 | 26,066,158.00 | 10,969,313.76 | 28,902,663.00 | (2,836,505.00) | -10.9% |
| Unemployment Insurance | | 3501-3502 | 110,261.00 | 110,261.00 | 29,096.91 | 113,772.00 | (3,511.00) | -3.2% |
| Workers' Compensation | | 3601-3602 | 3,874,074.00 | 3,874,074.00 | 1,051,229.97 | 4,001,091.00 | (127,017.00) | -3.3% |
| OPEB, Allocated | | 3701-3702 | 3,175,579.00 | 3,175,579.00 | 1,188,107.66 | 3,286,470.00 | (110,891.00) | -3.5% |
| 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 | | | 100,066,611.00 | 100,066,611.00 | 26,629,589.59 | 104,767,193.00 | (4,700,582.00) | -4.7% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 7,720,000.00 | 7,720,000.00 | 3,374,590.90 | 9,743,068.00 | (2,023,068.00) | -26.2% |
| Books and Other Reference Materials | | 4200 | 45,419.00 | 45,419.00 | 11,387.50 | 116,387.00 | (70,968.00) | -156.3% |
| Materials and Supplies | | 4300 | 12,926,375.00 | 12,926,375.00 | 2,017,819.73 | 15,868,327.00 | (2,941,952.00) | -22.8% |
| Noncapitalized Equipment | | 4400 | 2,227,097.00 | 2,227,097.00 | 372,667.55 | 2,713,226.00 | (486,129.00) | -21.8% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 22,918,891.00 | 22,918,891.00 | 5,776,465.68 | 28,441,008.00 | (5,522,117.00) | -24.1% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 18,456,806.00 | 18,456,806.00 | 3,089,164.01 | 20,405,730.00 | (1,948,924.00) | -10.6% |
| Travel and Conferences | | 5200 | 678,919.00 | 678,919.00 | 443,196.72 | 1,197,486.00 | (518,567.00) | -76.4% |

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) |
|---|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|-------------------------|
| Dues and Memberships | | 5300 | 120,115.00 | 120,115.00 | 122,925.04 | 136,458.00 | (16,343.00) | -13.6% |
| Insurance | | 5400-5450 | 3,896,705.00 | 3,896,705.00 | 3,255,678.01 | 3,412,952.00 | 483,753.00 | 12.4% |
| Operations and Housekeeping Services | | 5500 | 7,486,835.00 | 7,486,835.00 | 2,433,511.69 | 7,486,835.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 3,857,181.00 | 3,857,181.00 | 702,943.95 | 3,732,842.50 | 124,338.50 | 3.2% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (875,213.00) | (875,213.00) | (44,488.15) | (386,899.00) | (488,314.00) | 55.8% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 13,805,460.00 | 13,805,460.00 | 6,201,081.76 | 18,027,897.50 | (4,222,437.50) | -30.6% |
| Communications | | 5900 | 1,254,009.00 | 1,254,009.00 | 270,941.38 | 1,227,465.00 | 26,544.00 | 2.1% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 48,680,817.00 | 48,680,817.00 | 16,474,954.41 | 55,240,767.00 | (6,559,950.00) | -13.5% |
| 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 | 5,092,847.00 | 5,092,847.00 | 1,192,138.17 | 7,505,628.00 | (2,412,781.00) | -47.4% |
| 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 | 457,328.00 | 457,328.00 | 1,965,702.21 | 9,569,162.00 | (9,111,834.00) | -1,992.4% |
| 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 | | | 5,550,175.00 | 5,550,175.00 | 3,157,840.38 | 17,074,790.00 | (11,524,615.00) | -207.6% |
| 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 | 600,000.00 | 600,000.00 | (122,538.00) | 600,000.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 1,588,371.00 | 1,588,371.00 | 272,790.03 | 1,588,371.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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% |

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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 1,412,066.00 | 1,412,066.00 | 680,076.69 | 1,412,066.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 3,389,791.00 | 3,389,791.00 | 288,472.19 | 3,389,791.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 6,990,228.00 | 6,990,228.00 | 1,118,800.91 | 6,990,228.00 | 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 | (789,803.00) | (789,803.00) | (1,193.13) | (771,599.00) | (18,204.00) | 2.3% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (789,803.00) | (789,803.00) | (1,193.13) | (771,599.00) | (18,204.00) | 2.3% |
| TOTAL, EXPENDITURES | | | 403,388,231.00 | 403,388,231.00 | 111,424,123.41 | 437,356,020.00 | (33,967,789.00) | -8.4% |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 3,746,213.00 | 3,746,213.00 | 1,387,225.34 | 3,746,213.00 | 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 | | | 3,746,213.00 | 3,746,213.00 | 1,387,225.34 | 3,746,213.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 3,231,538.00 | 3,231,538.00 | 1,387,225.34 | 3,231,538.00 | 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 | 4,400,000.00 | 4,400,000.00 | 500,000.00 | 6,400,000.00 | (2,000,000.00) | -45.5% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 7,631,538.00 | 7,631,538.00 | 1,887,225.34 | 9,631,538.00 | (2,000,000.00) | -26.2% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| 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 | | | | | | | | |

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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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) | | | (3,885,325.00) | (3,885,325.00) | (500,000.00) | (5,885,325.00) | 2,000,000.00 | -51.5% |

| Resource | Description | 2025-26 Projected Totals |
|---------------------------|--|-----------------------------|
| 2600 | Expanded Learning Opportunities Program | 20,771,566.00 |
| 6019 | Student Support and Professional Development Discretionary Block Grant (SSPDDBG) | 6,699,840.00 |
| 6211 | Literacy Coaches and Reading Specialists Grant Program | 216,715.00 |
| 6332 | CA Community Schools Partnership Act - Implementation Grant | 2,571,403.00 |
| 6383 | Golden State Pathways Program | 75,000.00 |
| 6770 | Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28) | 6,579,525.00 |
| 7032 | Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds | 1,465,097.00 |
| 7311 | Classified School Employee Professional Development Block Grant | 162,176.00 |
| 7388 | SB 117 COVID-19 LEA Response Funds | 87,730.00 |
| 7399 | LCFF Equity Multiplier | 139,516.00 |
| 7435 | Learning Recovery Emergency Block Grant | 5,195,992.00 |
| 7810 | Other Restricted State | 38,302.00 |
| 8150 | Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75) | 3,348,073.00 |
| 9010 | Other Restricted Local | 6,067,407.00 |
| Total, Restricted Balance | | 53,418,342.00 |

| Description | ESTIMATED FUNDED ADA Original Budget (A) | ESTIMATED FUNDED ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED FUNDED ADA Projected Year Totals (D) | DIFFERENCE (Col. D - B) (E) | PERCENTAGE DIFFERENCE (Col. E / B) (F) |
|--|--|--|--|--|-----------------------------|--|
| A. DISTRICT | | | | | | |
| 1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 21,688.88 | 21,688.88 | 21,161.48 | 21,687.03 | (1.85) | 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) | 21,688.88 | 21,688.88 | 21,161.48 | 21,687.03 | (1.85) | 0.0% |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | 46.40 | 46.40 | 58.75 | 58.75 | 12.35 | 27.0% |
| b. Special Education-Special Day Class | 5.95 | 5.95 | 8.09 | 8.09 | 2.14 | 36.0% |
| c. Special Education-NPS/LCI | | | | | 0.00 | |
| d. Special Education Extended Year | .82 | .82 | .83 | .83 | .01 | 1.0% |
| 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) | 53.17 | 53.17 | 67.67 | 67.67 | 14.50 | 27.0% |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 21,742.05 | 21,742.05 | 21,229.15 | 21,754.70 | 12.65 | 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 | 1,059.81 | 1,059.81 | 1,067.80 | 1,067.80 | 7.99 | 1.0% |
| 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) | 1,059.81 | 1,059.81 | 1,067.80 | 1,067.80 | 7.99 | 1.0% |
| 9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8) | 1,059.81 | 1,059.81 | 1,067.80 | 1,067.80 | 7.99 | 1.0% |

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|--|-----------|--------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | | | | | | | | | | |
| A. BEGINNING CASH | OCTOBER | | 197,168,679.00 | 201,900,711.54 | 184,295,896.47 | 168,501,891.38 | 148,738,094.91 | 161,436,589.64 | 223,301,256.17 | 204,010,289.55 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF Sources | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 4,655,301.00 | 4,655,301.00 | 9,493,712.00 | 8,379,541.00 | 6,668,745.03 | 7,782,916.03 | 6,668,745.03 | 5,604,249.58 |
| Property Taxes | 8020-8079 | | 3,725,212.72 | 64,257.97 | 3,344,250.25 | 460,445.81 | 34,834,363.52 | 61,675,678.15 | 21,568,532.23 | 265,974.03 |
| Miscellaneous Funds | 8080-8099 | | 0.00 | (1,304,980.32) | (2,609,960.64) | (1,739,973.76) | (1,739,973.76) | (1,739,973.76) | (1,739,973.76) | (1,739,973.76) |
| Federal Revenue | 8100-8299 | | 200,000.00 | 11,104.18 | 2,440,512.58 | 615,031.06 | 113,783.00 | 6,672.76 | 2,835,239.00 | 0.00 |
| Other State Revenue | 8300-8599 | | 2,493,962.30 | 3,536,464.39 | 6,827,985.63 | 9,775,207.63 | 7,106,223.09 | 6,808,850.28 | 4,910,299.09 | 4,806,488.15 |
| Other Local Revenue | 8600-8799 | | 227,453.68 | 2,240,038.39 | 903,839.07 | 4,538,737.43 | 1,384,727.92 | 1,630,790.25 | 2,385,060.49 | 1,952,582.49 |
| Interfund Transfers In | 8900-8929 | | 0.00 | 0.00 | 0.00 | 1,447,221.29 | 383,164.95 | 0.00 | 383,164.95 | 0.00 |
| All Other Financing Sources | 8930-8979 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL RECEIPTS | | | 11,301,929.70 | 9,202,185.61 | 20,400,338.89 | 23,476,210.46 | 48,751,033.75 | 76,164,933.71 | 37,011,067.03 | 10,889,320.49 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 1,438,642.99 | 13,825,571.99 | 14,148,460.03 | 13,548,216.72 | 13,731,247.99 | 161,544.09 | 27,462,495.98 | 14,538,968.46 |
| Classified Salaries | 2000-2999 | | (4,055.50) | 3,207,897.32 | 4,296,442.79 | 7,806,489.23 | 5,474,678.04 | 5,782,596.24 | 8,230,757.40 | 5,677,714.41 |
| Employee Benefits | 3000-3999 | | 2,702,853.19 | 5,004,842.73 | 8,088,929.25 | 10,832,864.42 | 9,905,211.41 | 3,219,107.00 | 14,642,034.00 | 10,602,552.00 |
| Books and Supplies | 4000-4999 | | 15,923.88 | 645,106.18 | 3,556,302.56 | 1,559,133.06 | 1,228,880.02 | 849,175.74 | 950,123.00 | 849,734.13 |
| Services | 5000-5999 | | 2,879,409.08 | 2,551,716.45 | 5,390,158.62 | 5,653,670.26 | 3,602,739.43 | 2,969,631.04 | 3,758,163.05 | 2,584,135.12 |
| Capital Outlay | 6000-6999 | | (196,253.66) | 1,345,692.01 | 611,032.88 | 1,397,369.15 | 1,834,809.86 | 1,253,798.07 | 1,085,415.98 | 1,392,381.78 |
| Other Outgo | 7000-7499 | | (266,622.82) | 226,174.00 | 103,017.85 | 1,055,038.75 | 274,972.27 | 64,415.00 | 173,044.24 | 276,200.63 |
| Interfund Transfers Out | 7600-7629 | | 0.00 | 0.00 | 0.00 | 1,387,225.34 | 0.00 | 0.00 | 0.00 | 0.00 |
| All Other Financing Uses | 7630-7699 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | | | 6,569,897.16 | 26,807,000.68 | 36,194,343.98 | 43,240,006.93 | 36,052,539.02 | 14,300,267.18 | 56,302,033.65 | 35,921,686.53 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | 9200-9299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Other Funds | 9310 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Stores | 9320 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Prepaid Expenditures | 9330 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|--|-----------|--------------------------------|----------------|-----------------|-----------------|-----------------|----------------|----------------|-----------------|-----------------|
| Other Current Assets | 9340 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Lease Receivable | 9380 | | | | | | | | | |
| Deferred Outflows of Resources | 9490 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | | |
| Accounts Payable | 9500-9599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due To Other Funds | 9610 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Current Loans | 9640 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Unearned Revenues | 9650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deferred Inflows of Resources | 9690 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>Nonoperating</u> | | | | | | | | | | |
| Suspense Clearing | 9910 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | | 4,732,032.54 | (17,604,815.07) | (15,794,005.09) | (19,763,796.47) | 12,698,494.73 | 61,864,666.53 | (19,290,966.62) | (25,032,366.04) |
| F. ENDING CASH (A + E) | | | 201,900,711.54 | 184,295,896.47 | 168,501,891.38 | 148,738,094.91 | 161,436,589.64 | 223,301,256.17 | 204,010,289.55 | 178,977,923.51 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |

| Description | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|--|-----------|----------------|----------------|----------------|----------------|----------------|-------------|-----------------|-----------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | | | | | | | | | |
| A. BEGINNING CASH | OCTOBER | 178,977,923.51 | 166,412,475.11 | 203,085,825.38 | 177,630,934.87 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 6,653,025.58 | 5,604,249.58 | 5,604,249.58 | 0.00 | 6,678,071.58 | 0.00 | 78,448,106.99 | 78,448,107.00 |
| Property Taxes | 8020-8079 | 13,934,863.06 | 68,742,755.78 | 9,487,713.57 | 26,389,507.91 | 0.00 | 0.00 | 244,493,555.00 | 244,493,555.00 |
| Miscellaneous Funds | 8080-8099 | (3,044,953.78) | (1,522,476.43) | (1,522,476.43) | (1,522,477.34) | (1,522,478.26) | 0.00 | (21,749,672.00) | (21,749,672.00) |
| Federal Revenue | 8100-8299 | 375,019.00 | 0.00 | 0.00 | 1,844,152.42 | 6,631,664.00 | 0.00 | 15,073,178.00 | 15,073,178.00 |
| Other State Revenue | 8300-8599 | 8,465,425.16 | 4,717,261.15 | 4,735,619.15 | 20,182,092.66 | 7,198,311.30 | 0.00 | 91,564,189.98 | 91,564,190.00 |
| Other Local Revenue | 8600-8799 | 1,952,582.49 | 1,952,582.49 | 1,952,582.49 | 1,374,453.81 | 424,595.00 | 0.00 | 22,920,026.00 | 22,920,026.00 |
| Interfund Transfers In | 8900-8929 | 383,164.95 | 383,164.95 | 383,164.95 | 383,166.96 | 0.00 | 0.00 | 3,746,213.00 | 3,746,213.00 |
| All Other Financing Sources | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL RECEIPTS | | 28,719,126.46 | 79,877,537.52 | 20,640,853.31 | 48,650,896.42 | 19,410,163.62 | 0.00 | 434,495,596.97 | 434,495,597.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 14,538,968.46 | 14,538,968.46 | 14,538,968.46 | 19,072,040.37 | 0.00 | 0.00 | 161,544,094.00 | 161,544,094.00 |
| Classified Salaries | 2000-2999 | 5,781,763.34 | 6,406,953.90 | 6,406,953.90 | 201,347.94 | 4,800,000.00 | 0.00 | 64,069,539.01 | 64,069,539.00 |
| Employee Benefits | 3000-3999 | 10,429,047.37 | 10,429,047.37 | 10,429,047.37 | 7,041,656.89 | 1,440,000.00 | 0.00 | 104,767,193.00 | 104,767,193.00 |
| Books and Supplies | 4000-4999 | 2,241,339.47 | 1,390,607.19 | 5,440,772.46 | 9,306,677.31 | 407,233.00 | 0.00 | 28,441,008.00 | 28,441,008.00 |
| Services | 5000-5999 | 6,039,737.73 | 5,245,471.05 | 6,863,076.10 | 7,702,859.07 | 0.00 | 0.00 | 55,240,767.00 | 55,240,767.00 |
| Capital Outlay | 6000-6999 | 1,996,221.19 | 1,633,577.79 | 2,169,260.39 | 2,551,484.56 | 0.00 | 0.00 | 17,074,790.00 | 17,074,790.00 |
| Other Outgo | 7000-7499 | 257,497.30 | 3,559,561.49 | 247,665.14 | 247,665.15 | 0.00 | 0.00 | 6,218,629.00 | 6,218,629.00 |
| Interfund Transfers Out | 7600-7629 | 0.00 | 0.00 | 0.00 | 8,244,312.66 | 0.00 | 0.00 | 9,631,538.00 | 9,631,538.00 |
| All Other Financing Uses | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | | 41,284,574.86 | 43,204,187.25 | 46,095,743.82 | 54,368,043.95 | 6,647,233.00 | 0.00 | 446,987,558.01 | 446,987,558.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | 9200-9299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Other Funds | 9310 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Stores | 9320 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Prepaid Expenditures | 9330 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Current Assets | 9340 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Lease Receivable | 9380 | | | | | | | 0.00 | 0.00 |

| Description | Object | Month | | | | | June | Accruals | Adjustments | TOTAL | BUDGET |
|--|-----------|-----------------|----------------|-----------------|----------------|---------------|------|----------|-----------------|-----------------|--------|
| | | March | April | May | June | July | | | | | |
| Deferred Outflows of Resources | 9490 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | | | |
| Accounts Payable | 9500-9599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Due To Other Funds | 9610 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Current Loans | 9640 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unearned Revenues | 9650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Deferred Inflows of Resources | 9690 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| <u>Nonoperating</u> | | | | | | | | | | | |
| Suspense Clearing | 9910 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| E. NET INCREASE/DECREASE (B - C + D) | | (12,565,448.40) | 36,673,350.27 | (25,454,890.51) | (5,717,147.53) | 12,762,930.62 | | | (12,491,961.04) | (12,491,961.00) | |
| F. ENDING CASH (A + E) | | 166,412,475.11 | 203,085,825.38 | 177,630,934.87 | 171,913,787.34 | | | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | 184,676,717.96 | | |

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|--|-----------|--------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | | | | | | | | | | |
| A. BEGINNING CASH | | | 171,913,787.34 | 177,677,913.56 | 159,923,679.90 | 147,278,332.41 | 121,774,426.13 | 135,536,781.62 | 186,638,329.08 | 183,242,834.54 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF Sources | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 4,454,066.45 | 4,454,066.45 | 8,017,319.61 | 8,017,319.61 | 8,017,319.61 | 8,017,319.61 | 8,017,319.61 | 8,017,319.61 |
| Property Taxes | 8020-8079 | | 3,894,666.35 | 92,729.80 | 3,182,613.56 | 293,058.17 | 34,708,380.65 | 60,792,018.07 | 22,748,330.60 | 263,985.07 |
| Miscellaneous Funds | 8080-8099 | | 0.00 | (597,691.79) | (2,734,927.22) | (1,481,308.51) | (1,481,308.51) | (1,481,308.51) | (1,481,308.51) | (1,481,308.51) |
| Federal Revenue | 8100-8299 | | 0.00 | 0.00 | 9,598.00 | 0.00 | 0.00 | 0.00 | 3,097,288.01 | 2,840,409.81 |
| Other State Revenue | 8300-8599 | | 2,383,026.95 | 2,383,026.95 | 4,301,818.26 | 4,289,448.51 | 4,289,448.51 | 4,289,448.51 | 4,360,013.52 | 4,289,448.51 |
| Other Local Revenue | 8600-8799 | | 20,497.40 | 1,182,263.62 | 3,082,476.21 | 2,000,663.37 | 1,018,356.49 | 379,675.45 | 3,631,683.33 | 1,647,915.55 |
| Interfund Transfers In | 8900-8929 | | 0.00 | 0.00 | 628,445.58 | 583,459.46 | 108,201.00 | 0.00 | 936,722.13 | 0.00 |
| All Other Financing Sources | 8930-8979 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL RECEIPTS | | | 10,752,257.15 | 7,514,395.03 | 16,487,344.00 | 13,702,640.61 | 46,660,397.75 | 71,997,153.13 | 41,310,048.69 | 15,577,770.04 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 1,275,389.10 | 13,248,104.23 | 11,446,617.16 | 13,232,161.87 | 13,885,798.78 | 95,654.17 | 26,528,093.20 | 13,806,086.96 |
| Classified Salaries | 2000-2999 | | 0.00 | 3,130,314.80 | 3,953,763.18 | 6,187,972.39 | 5,394,797.84 | 6,466,491.69 | 5,025,457.03 | 4,668,225.74 |
| Employee Benefits | 3000-3999 | | 510,636.03 | 4,665,811.49 | 6,538,143.58 | 10,232,745.38 | 8,921,111.68 | 10,693,319.04 | 8,310,350.94 | 7,719,615.16 |
| Books and Supplies | 4000-4999 | | 201,220.78 | 833,176.03 | 1,588,305.24 | 2,298,630.86 | 1,141,990.84 | 789,133.92 | 792,059.13 | 789,652.83 |
| Services | 5000-5999 | | 2,737,666.22 | 2,543,952.40 | 4,361,987.99 | 6,204,282.34 | 3,057,160.92 | 2,519,926.89 | 3,189,048.06 | 2,192,808.29 |
| Capital Outlay | 6000-6999 | | 4,695.76 | 588,746.70 | 985,351.30 | 730,226.76 | 238,659.16 | 72,556.92 | (310,303.55) | 112,175.85 |
| Other Outgo | 7000-7499 | | 0.00 | 0.00 | 0.00 | 62,004.25 | 0.00 | 0.00 | 0.00 | 62,004.25 |
| Interfund Transfers Out | 7600-7629 | | 258,523.04 | 258,523.04 | 258,523.04 | 258,523.04 | 258,523.04 | 258,523.04 | 1,170,838.42 | 290,838.42 |

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|--|-----------|--------------------------------|----------------|-----------------|-----------------|-----------------|----------------|----------------|----------------|-----------------|
| All Other Financing Uses | 7630-7699 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | | | 4,988,130.93 | 25,268,628.69 | 29,132,691.49 | 39,206,546.89 | 32,898,042.26 | 20,895,605.67 | 44,705,543.23 | 29,641,407.50 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | 9200-9299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Other Funds | 9310 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Stores | 9320 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Prepaid Expenditures | 9330 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Current Assets | 9340 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Lease Receivable | 9380 | | | | | | | | | |
| Deferred Outflows of Resources | 9490 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | | |
| Accounts Payable | 9500-9599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due To Other Funds | 9610 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Current Loans | 9640 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Unearned Revenues | 9650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deferred Inflows of Resources | 9690 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>Nonoperating</u> | | | | | | | | | | |
| Suspense Clearing | 9910 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | | 5,764,126.22 | (17,754,233.66) | (12,645,347.49) | (25,503,906.28) | 13,762,355.49 | 51,101,547.46 | (3,395,494.54) | (14,063,637.46) |
| F. ENDING CASH (A + E) | | | 177,677,913.56 | 159,923,679.90 | 147,278,332.41 | 121,774,426.13 | 135,536,781.62 | 186,638,329.08 | 183,242,834.54 | 169,179,197.08 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |

| Description | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|-----------------------------|-----------|----------------|----------------|----------------|----------------|---------------|-------------|-----------------|-----------------|
| | | | | | | | | | |
| A. BEGINNING CASH | | | | | | | | | |
| | | 169,179,197.08 | 161,702,356.23 | 203,235,031.36 | 194,203,468.56 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 8,017,319.61 | 8,017,319.61 | 8,017,319.61 | 8,017,319.61 | 0.00 | 0.00 | 89,081,329.00 | 89,081,329.00 |
| Property Taxes | 8020-8079 | 13,739,632.05 | 58,198,696.37 | 7,532,510.49 | 25,120,008.82 | 0.00 | 0.00 | 230,566,630.00 | 230,566,630.00 |
| Miscellaneous Funds | 8080-8099 | (3,159,541.04) | (1,674,640.59) | (3,925,710.38) | (1,106,414.43) | 0.00 | 0.00 | (20,605,468.00) | (20,605,468.00) |
| Federal Revenue | 8100-8299 | 0.00 | 220,066.08 | 32,734.00 | 0.00 | 8,149,959.10 | 0.00 | 14,350,055.00 | 14,350,055.00 |
| Other State Revenue | 8300-8599 | 6,708,360.02 | 4,289,448.51 | 4,289,448.51 | 4,912,291.55 | 21,731,179.36 | 0.00 | 72,516,407.67 | 72,516,407.68 |
| Other Local Revenue | 8600-8799 | 1,318,291.56 | 1,289,831.78 | 1,304,971.23 | 1,199,972.98 | 1,947,287.26 | 0.00 | 20,023,886.23 | 20,023,886.22 |
| Interfund Transfers In | 8900-8929 | 338,889.97 | 438,418.35 | 2,231,048.50 | (1,518,971.99) | 0.00 | 0.00 | 3,746,213.00 | 3,746,213.00 |
| All Other Financing Sources | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL RECEIPTS | | | | | | | | | |
| | | 26,962,952.17 | 70,779,140.11 | 19,482,321.96 | 36,624,206.54 | 31,828,425.72 | 0.00 | 409,679,052.90 | 409,679,052.90 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 12,227,792.96 | 12,164,023.50 | 12,594,467.32 | 28,919,447.75 | 0.00 | 0.00 | 159,423,637.00 | 159,423,637.00 |
| Classified Salaries | 2000-2999 | 5,437,181.22 | 4,934,635.50 | 5,037,566.56 | 10,311,269.05 | 0.00 | 0.00 | 60,547,675.00 | 60,547,675.00 |
| Employee Benefits | 3000-3999 | 8,991,198.98 | 8,160,163.88 | 8,330,375.89 | 17,051,238.15 | 0.00 | 0.00 | 100,124,710.20 | 100,124,710.20 |
| Books and Supplies | 4000-4999 | 2,082,863.33 | 1,292,282.92 | 559,471.30 | 7,168,913.91 | 4,000,000.00 | 0.00 | 23,537,701.09 | 23,537,701.09 |
| Services | 5000-5999 | 5,125,113.96 | 2,161,386.47 | 1,413,608.66 | 6,511,887.61 | 8,000,000.00 | 0.00 | 50,018,829.81 | 50,018,829.81 |
| Capital Outlay | 6000-6999 | 284,804.15 | 181,130.04 | 287,556.61 | 2,374,575.30 | 0.00 | 0.00 | 5,550,175.00 | 5,550,175.00 |
| Other Outgo | 7000-7499 | 0.00 | 62,004.25 | 0.00 | 6,014,412.25 | 0.00 | 0.00 | 6,200,425.00 | 6,200,425.00 |
| Interfund Transfers Out | 7600-7629 | 290,838.42 | 290,838.42 | 290,838.42 | 3,746,207.66 | 0.00 | 0.00 | 7,631,538.00 | 7,631,538.00 |
| All Other Financing Uses | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

First Interim
2025-26 Budget
Cashflow Worksheet - Budget Year (2)

| Description | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|--|-----------|----------------|----------------|----------------|-----------------|---------------|-------------|----------------|----------------|
| TOTAL DISBURSEMENTS | | 34,439,793.02 | 29,246,464.98 | 28,513,884.76 | 82,097,951.68 | 12,000,000.00 | 0.00 | 413,034,691.10 | 413,034,691.10 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Accounts Receivable | 9200-9299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Due From Other Funds | 9310 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Stores | 9320 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Prepaid Expenditures | 9330 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Current Assets | 9340 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Lease Receivable | 9380 | | | | | | | 0.00 | |
| Deferred Outflows of Resources | 9490 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | |
| Accounts Payable | 9500-9599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Due To Other Funds | 9610 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Current Loans | 9640 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Unearned Revenues | 9650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Deferred Inflows of Resources | 9690 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| <u>Nonoperating</u> | | | | | | | | | |
| Suspense Clearing | 9910 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | | | | | | | | |
| E. NET INCREASE/DECREASE (B - C + D) | | (7,476,840.85) | 41,532,675.13 | (9,031,562.80) | (45,473,745.14) | 19,828,425.72 | 0.00 | (3,355,638.20) | (3,355,638.20) |
| F. ENDING CASH (A + E) | | 161,702,356.23 | 203,235,031.36 | 194,203,468.56 | 148,729,723.42 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 168,568,149.14 | |

| Section I - Expenditures | Funds 01, 09, and 62 | | | 2025-26 Expenditures |
|--|---|---------------------------------|---|---|
| | Goals | Functions | Objects | |
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 461,785,367.00 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 15,274,841.00 |
| C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) | | | | |
| 1. Community Services | All | 5000-5999 | 1000-7999 | 407,708.00 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 except 6600, 6700, 6910, 6920 | 17,088,997.00 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430-7439 | 5,410,713.00 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 0.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 9,631,538.00 |
| 6. All Other Financing Uses | All | 9100 | 7699 | |
| 7. Nonagency | All | 9200 | 7651 | 0.00 |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 28,086.00 |
| 9. Supplemental expenditures made as a result of a Presidentially declared disaster | All | All | 8710 | 145,000.00 |
| 10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9) | Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2. | | | |
| D. Plus additional MOE expenditures: | | | | 32,712,042.00 |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) | All | All | 1000-7143, 7300-7439 minus 8000-8699 | 0.00 |
| 2. Expenditures to cover deficits for student body activities | Manually entered. Must not include expenditures in lines A or D1. | | | |
| E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2) | | | | 413,798,484.00 |
| Section II - Expenditures Per ADA | | | | 2025-26 Annual ADA/Exps. Per ADA |
| A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)* | | | | 22,296.95 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | | | | 18,558.52 |
| Section III - MOE Calculation (For data collection only. Final determination will be done by CDE) | | Total | Per ADA | |
| A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.) | 397,231,335.54 | | 17,616.93 | |
| 1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV) | 0.00 | | 0.00 | |
| 2. Total adjusted base expenditure amounts (Line A plus Line A.1) | 397,231,335.54 | | 17,616.93 | |
| B. Required effort (Line A.2 times 90%) | 357,508,201.99 | | 15,855.24 | |
| C. Current year expenditures (Line I.E and Line II.B) | 413,798,484.00 | | 18,558.52 | |
| D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero) | 0.00 | | 0.00 | |
| E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.) | MOE Met | | | |

| | | |
|--|-------|-------|
| F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2027-28 may be reduced by the lower of the two percentages) | 0.00% | 0.00% |
| *Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA. | | |

| SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1) | | |
|---|--------------------|----------------------|
| Description of Adjustments | Total Expenditures | Expenditures Per ADA |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total adjustments to base expenditures | 0.00 | 0.00 |

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 11,107,338.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 326,717,660.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.40%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

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

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 14,210,100.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 3,109,354.50

| | |
|--|----------------|
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999) | 0.00 |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999) | 0.00 |
| 5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) | 1,331,205.54 |
| 6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) | 0.00 |
| 7. Adjustment for Employment Separation Costs | |
| a. Plus: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Less: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) | 18,650,660.04 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | 844,789.00 |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 19,495,449.04 |
| B. Base Costs | |
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 228,007,100.00 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 65,898,111.50 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100) | 48,911,385.00 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 3,670,340.00 |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 407,708.00 |
| 6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100) | 0.00 |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) | 3,558,866.00 |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3) | 0.00 |
| 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 43,164.00 |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 3,738.00 |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) | 37,821,898.46 |
| 12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) | 132,980.00 |
| 13. Adjustment for Employment Separation Costs | |
| a. Less: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100) | 0.00 |
| 15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 11,098.00 |
| 16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 10,409,647.00 |
| 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 7,075,442.00 |
| 18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 0.00 |
| 19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a) | 405,951,477.96 |
| C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment | |
| (For information only - not for use when claiming/recovering indirect costs) | |
| (Line A8 divided by Line B19) | 4.59% |
| D. Preliminary Proposed Indirect Cost Rate | |
| (For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic) | |
| (Line A10 divided by Line B19) | 4.80% |

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

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

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

| | |
|--|----------------|
| A. Indirect costs incurred in the current year (Part III, Line A8) | 18,650,660.04 |
| B. Carry-forward adjustment from prior year(s) | |
| 1. Carry-forward adjustment from the second prior year | 1,436,229.02 |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any | 0.00 |
| C. Carry-forward adjustment for under- or over-recovery in the current year | |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.74%) times Part III, Line B19); zero if negative | 844,789.00 |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.74%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.74%) times Part III, Line B19); zero if positive | 0.00 |
| D. Preliminary carry-forward adjustment (Line C1 or C2) | 844,789.00 |
| E. Optional allocation of negative carry-forward adjustment over more than one year | |
| Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. | |
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: | not applicable |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | not applicable |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | not applicable |
| LEA request for Option 1, Option 2, or Option 3 | 1 |
| F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) | 844,789.00 |

Approved indirect cost rate: 4.74%
Highest rate used in any program: 4.74%

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except 4700 & 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|------|----------|--|--|-----------|
| 01 | 2600 | 2,588,296.00 | 122,685.00 | 4.74% |
| 01 | 3010 | 5,329,482.00 | 252,617.00 | 4.74% |
| 01 | 3310 | 5,705,216.00 | 270,427.00 | 4.74% |
| 01 | 3311 | 63,607.00 | 3,015.00 | 4.74% |
| 01 | 3315 | 125,929.00 | 5,630.00 | 4.47% |
| 01 | 3327 | 213,522.00 | 10,121.00 | 4.74% |
| 01 | 3345 | 1,562.00 | 74.00 | 4.74% |
| 01 | 3385 | 84,625.00 | 1,680.00 | 1.99% |
| 01 | 3395 | 14,471.00 | 686.00 | 4.74% |
| 01 | 3550 | 205,737.00 | 9,752.00 | 4.74% |
| 01 | 4035 | 1,175,947.00 | 55,740.00 | 4.74% |
| 01 | 4127 | 752,746.00 | 35,679.00 | 4.74% |
| 01 | 4201 | 62,961.00 | 2,984.00 | 4.74% |
| 01 | 4203 | 577,240.00 | 27,362.00 | 4.74% |
| 01 | 4510 | 17,482.00 | 829.00 | 4.74% |
| 01 | 6010 | 862,200.00 | 40,868.00 | 4.74% |
| 01 | 6211 | 127,466.00 | 6,043.00 | 4.74% |
| 01 | 6266 | 1,449,080.00 | 68,686.00 | 4.74% |
| 01 | 6332 | 5,181,327.00 | 245,595.00 | 4.74% |
| 01 | 6385 | 142,951.00 | 6,776.00 | 4.74% |
| 01 | 6387 | 1,517,142.00 | 66,811.00 | 4.40% |
| 01 | 6500 | 41,200,677.00 | 1,952,911.00 | 4.74% |
| 01 | 6515 | 17,527.00 | 831.00 | 4.74% |
| 01 | 6520 | 368,240.00 | 17,455.00 | 4.74% |
| 01 | 6546 | 1,683,575.00 | 79,812.00 | 4.74% |
| 01 | 6547 | 1,050,386.00 | 49,788.00 | 4.74% |
| 01 | 6762 | 5,651,054.00 | 267,860.00 | 4.74% |
| 01 | 6770 | 2,862,711.00 | 28,641.00 | 1.00% |
| 01 | 7220 | 85,190.00 | 4,038.00 | 4.74% |
| 01 | 7311 | 998.00 | 47.00 | 4.71% |
| 01 | 7370 | 7,638.00 | 362.00 | 4.74% |
| 01 | 7388 | 150,000.00 | 7,110.00 | 4.74% |
| 01 | 7399 | 316,164.00 | 14,985.00 | 4.74% |
| 01 | 7412 | 156,089.00 | 1,484.00 | 0.95% |
| 01 | 7413 | 157,442.00 | 7,463.00 | 4.74% |
| 01 | 7435 | 7,110,493.00 | 336,756.00 | 4.74% |
| 01 | 7810 | 440,054.00 | 7,775.00 | 1.77% |
| 01 | 8150 | 11,526,289.00 | 546,346.00 | 4.74% |

First Interim
2025-26 Projected Year Totals
Exhibit A: Indirect Cost Rates Charged to Programs

| | | | | |
|----|------|--------------|------------|-------|
| 01 | 9010 | 938,960.00 | 33,882.00 | 3.61% |
| 09 | 3310 | 271,241.00 | 12,857.00 | 4.74% |
| 09 | 3327 | 12,859.00 | 609.00 | 4.74% |
| 09 | 6500 | 1,570,268.00 | 74,431.00 | 4.74% |
| 09 | 6546 | 88,698.00 | 4,204.00 | 4.74% |
| 09 | 6770 | 93,099.00 | 931.00 | 1.00% |
| 11 | 6391 | 10,351.00 | 491.00 | 4.74% |
| 12 | 5058 | 4,570.00 | 216.00 | 4.73% |
| 12 | 5059 | 32,045.00 | 1,519.00 | 4.74% |
| 12 | 6052 | 4,774.00 | 226.00 | 4.73% |
| 12 | 6105 | 4,331,267.00 | 152,052.00 | 3.51% |
| 12 | 6127 | 146,916.00 | 6,964.00 | 4.74% |
| 12 | 6770 | 54,978.00 | 550.00 | 1.00% |
| 12 | 9010 | 5,797,336.00 | 274,205.00 | 4.73% |
| 13 | 5310 | 7,075,442.00 | 335,376.00 | 4.74% |

**Orange Unified School District
Form MYP Multiyear Projections
2025-26 First Interim Budget**

| <u>REVENUES</u> | | | |
|--|------------------|------------------|------------------|
| | 2025-26 | 2026-27 | 2027-28 |
| <u>Local Control Funding Formula</u> | | | |
| Enrollment | 22,396 | 22,035 | 21,674 |
| Average Daily Attendance (ADA) | 94.49% | 94.49% | 94.49% |
| Unduplicated Pupil Percentage (UPP) | 59.19% | 59.19% | 59.19% |
| Statutory COLA* and Augmentation | 2.30% | 3.02% | 3.42% |
| TK Add-on | 1,018 @ \$5,545 | 1,018 @ \$5,712 | 1,018 @ \$5,907 |
| <u>Federal Revenues</u> | | | |
| COLA* | 0.00% | 0.00% | 0.00% |
| <u>State Revenues</u> | | | |
| COLA* | 2.30% | 3.02% | 3.42% |
| Expanded Learning Opportunities Program (ELOP) | \$20M | \$20M | \$20M |
| Proposition 28: Arts and Music in Schools funding program (on-going) | \$3.9M | \$3.5M | \$3.5M |
| Lottery- Unrestricted/ Restricted | \$190/ \$82 | \$190/ \$82 | \$190/ \$82 |
| Mandated Block Grant K-8 / 9-12 | \$39.09/ \$76.48 | \$40.27/ \$78.79 | \$41.65/ \$81.48 |
| Special Education AB602 COLA* | 2.30% | 3.02% | 3.42% |
| <u>Local Revenues</u> | | | |
| Interest | 4.50% | 4.36% | 4.40% |

*COLA – Cost of Living Adjustments

| <u>EXPENDITURES</u> | | | |
|---|--|--|--|
| | 2025-26 | 2026-27 | 2027-28 |
| <u>Certificated Salaries</u> | | | |
| Annual Class Sizes TK | | | |
| Annual Class Sizes K-6 | 30:1 | 30:1 | 30:1 |
| Annual Class Sizes 7-12 | 32:1 | 32:1 | 32:1 |
| Salary Increase | - | - | - |
| Step and Column based on Scattergram | 1.56% | 1.79% | 1.64% |
| <u>Classified Salaries</u> | | | |
| Salary Increase | - | - | - |
| Step and Column based on Scattergram | 0.78% | 2.17% | 1.80% |
| <u>Employee Benefits</u> | | | |
| STRS | 19.10% | 19.10% | 19.10% |
| PERS | 26.81% | 26.90% | 27.80% |
| OASDI | 6.20% | 6.20% | 6.20% |
| Medicare | 1.45% | 1.45% | 1.45% |
| Unemployment Insurance | 0.05% | 0.05% | 0.05% |
| Worker's Compensation | 1.766% | 1.766% | 1.766% |
| Retiree Benefits | 1.44% | 1.44% | 1.44% |
| Health Benefits effective 10/1/2025 | | - | - |
| CSEA | Emp \$8,998 2prty-\$18,032 Fam- \$23,005 | Emp \$8,998 2prty-\$18,032 Fam- \$23,005 | Emp \$8,998 2prty-\$18,032 Fam- \$23,005 |
| OUEA | Emp \$8,796 2prty-\$17,657 Fam- \$22,576 | Emp \$8,796 2prty-\$17,657 Fam- \$22,576 | Emp \$8,796 2prty-\$17,657 Fam- \$22,576 |
| Leadership | Emp \$8,796 2prty-\$17,657 Fam- \$22,576 | Emp \$8,796 2prty-\$17,657 Fam- \$22,576 | Emp \$8,796 2prty-\$17,657 Fam- \$22,576 |
| <u>Supplies and Other Operating Expenses</u> | | | |
| Textbooks | \$9.7M | \$6.3M | \$3.0M |
| Materials and Supplies | 3.09% | 2.82% | 2.72% |
| Services and other operating expenses | 3.09% | 2.82% | 2.72% |
| <u>Other</u> | | | |
| Routine Restricted Maintenance Match | 3% | 3% | 3% |
| Vehicle Replacement Plan | \$0.4M | \$0.4M | \$0.4M |
| Deferred Maintenance Plan | \$6M | \$6M | - |

| 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 | 301,191,990.00 | 1.26% | 305,002,036.00 | 1.40% | 309,261,884.00 |
| 2. Federal Revenues | 8100-8299 | 9,598.00 | 0.00% | 9,598.00 | 0.00% | 9,598.00 |
| 3. Other State Revenues | 8300-8599 | 9,180,507.00 | (.80%) | 9,107,239.00 | (.52%) | 9,060,093.00 |
| 4. Other Local Revenues | 8600-8799 | 16,389,031.00 | (5.89%) | 15,424,075.00 | (.87%) | 15,289,729.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 3,746,213.00 | (.04%) | 3,744,578.00 | (.01%) | 3,744,185.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | (40,518,624.00) | 3.60% | (41,977,281.00) | 3.32% | (43,369,330.00) |
| 6. Total (Sum lines A1 thru A5c) | | 289,998,715.00 | .45% | 291,310,245.00 | .92% | 293,996,159.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 126,219,028.00 | | 128,068,697.00 |
| b. Step & Column Adjustment | | | | 1,923,075.00 | | 1,815,104.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (73,406.00) | | 940,095.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 126,219,028.00 | 1.47% | 128,068,697.00 | 2.15% | 130,823,896.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 42,461,700.00 | | 42,852,650.00 |
| b. Step & Column Adjustment | | | | 871,426.00 | | 746,880.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (480,476.00) | | 4,265,505.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 42,461,700.00 | .92% | 42,852,650.00 | 11.70% | 47,865,035.00 |
| 3. Employee Benefits | 3000-3999 | 66,882,032.00 | (2.34%) | 65,317,186.00 | 4.49% | 68,249,027.00 |
| 4. Books and Supplies | 4000-4999 | 16,326,348.00 | (18.68%) | 13,277,248.00 | (22.92%) | 10,234,747.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 27,817,276.00 | 3.51% | 28,794,356.00 | 2.02% | 29,377,258.00 |
| 6. Capital Outlay | 6000-6999 | 9,488,513.00 | (70.34%) | 2,814,332.00 | (70.43%) | 832,203.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 5,723,186.00 | 12.70% | 6,450,231.00 | (6.97%) | 6,000,894.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (5,363,205.00) | (1.81%) | (5,266,178.00) | (4.38%) | (5,035,326.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 9,631,538.00 | 2.63% | 9,884,586.00 | .88% | 9,971,701.00 |
| 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) | | 299,186,416.00 | (2.34%) | 292,193,108.00 | 2.10% | 298,319,435.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (9,187,701.00) | | (882,863.00) | | (4,323,276.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 159,097,513.00 | | 149,909,812.00 | | 149,026,949.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 149,909,812.00 | | 149,026,949.00 | | 144,703,673.00 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 408,485.00 | | 408,485.00 | | 408,485.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 105,211,056.00 | | 105,406,128.00 | | 101,310,200.00 |
| d. Assigned | 9780 | 18,638,886.00 | | 18,638,886.00 | | 18,638,886.00 |
| 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 | 13,409,627.00 | | 13,086,246.00 | | 13,018,042.00 |
| 2. Unassigned/Unappropriated | 9790 | 12,241,758.00 | | 11,487,204.00 | | 11,328,060.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 149,909,812.00 | | 149,026,949.00 | | 144,703,673.00 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 13,409,627.00 | | 13,086,246.00 | | 13,018,042.00 |
| c. Unassigned/Unappropriated | 9790 | 12,241,758.00 | | 11,487,204.00 | | 11,328,060.00 |
| (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) | | 25,651,385.00 | | 24,573,450.00 | | 24,346,102.00 |
| 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. | | | | | | |
| Step & Column for all Classifications; Attrition for 6 teachers; Salary adjustments from Unrestricted to Restricted(Psychs); CL One-time Salary Adj | | | | | | |

| 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 | 0.00% | |
| 2. Federal Revenues | 8100-8299 | 15,063,580.00 | (6.29%) | 14,115,441.00 | 0.00% | 14,115,441.00 |
| 3. Other State Revenues | 8300-8599 | 82,383,683.00 | (13.57%) | 71,201,324.00 | (3.04%) | 69,035,259.00 |
| 4. Other Local Revenues | 8600-8799 | 6,530,995.00 | (27.09%) | 4,761,474.00 | (8.46%) | 4,358,796.00 |
| 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 | 40,518,624.00 | 3.60% | 41,977,281.00 | 3.32% | 43,369,330.00 |
| 6. Total (Sum lines A1 thru A5c) | | 144,496,882.00 | (8.61%) | 132,055,520.00 | (.89%) | 130,878,826.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 35,325,066.00 | | 34,951,808.00 |
| b. Step & Column Adjustment | | | | 538,213.00 | | 495,369.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (911,471.00) | | (1,603,708.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 35,325,066.00 | (1.06%) | 34,951,808.00 | (3.17%) | 33,843,469.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 21,607,839.00 | | 19,969,814.00 |
| b. Step & Column Adjustment | | | | 443,450.00 | | 348,055.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (2,081,475.00) | | (4,265,505.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 21,607,839.00 | (7.58%) | 19,969,814.00 | (19.62%) | 16,052,364.00 |
| 3. Employee Benefits | 3000-3999 | 37,885,161.00 | (2.48%) | 36,946,852.00 | (4.38%) | 35,326,763.00 |
| 4. Books and Supplies | 4000-4999 | 12,114,660.00 | 4.29% | 12,634,296.00 | (26.64%) | 9,268,015.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 27,423,491.00 | (3.43%) | 26,481,647.00 | 12.30% | 29,738,791.00 |
| 6. Capital Outlay | 6000-6999 | 7,586,277.00 | (8.04%) | 6,976,220.00 | (20.96%) | 5,514,146.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 1,267,042.00 | (3.93%) | 1,217,184.00 | 2.26% | 1,244,691.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 4,591,606.00 | 5.35% | 4,837,278.00 | (4.35%) | 4,627,057.00 |
| 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) | | 147,801,142.00 | (2.56%) | 144,015,099.00 | (5.83%) | 135,615,296.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (3,304,260.00) | | (11,959,579.00) | | (4,736,470.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 56,722,602.00 | | 53,418,342.00 | | 41,458,763.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 53,418,342.00 | | 41,458,763.00 | | 36,722,293.00 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 53,418,342.00 | | 41,458,763.00 | | 36,722,293.00 |
| 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) | | 53,418,342.00 | | 41,458,763.00 | | 36,722,293.00 |
| 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. | | | | | | |
| Step & Column for all Classifications; Attrition for 6 teachers; Salary adjustments from Unrestricted to Restricted(Psychs); CL One-time Salary Adj | | | | | | |

| 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 | 301,191,990.00 | 1.26% | 305,002,036.00 | 1.40% | 309,261,884.00 |
| 2. Federal Revenues | 8100-8299 | 15,073,178.00 | (6.29%) | 14,125,039.00 | 0.00% | 14,125,039.00 |
| 3. Other State Revenues | 8300-8599 | 91,564,190.00 | (12.29%) | 80,308,563.00 | (2.76%) | 78,095,352.00 |
| 4. Other Local Revenues | 8600-8799 | 22,920,026.00 | (11.93%) | 20,185,549.00 | (2.66%) | 19,648,525.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 3,746,213.00 | (.04%) | 3,744,578.00 | (.01%) | 3,744,185.00 |
| 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) | | 434,495,597.00 | (2.56%) | 423,365,765.00 | .36% | 424,874,985.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 161,544,094.00 | | 163,020,505.00 |
| b. Step & Column Adjustment | | | | 2,461,288.00 | | 2,310,473.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (984,877.00) | | (663,613.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 161,544,094.00 | .91% | 163,020,505.00 | 1.01% | 164,667,365.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 64,069,539.00 | | 62,822,464.00 |
| b. Step & Column Adjustment | | | | 1,314,876.00 | | 1,094,935.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (2,561,951.00) | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 64,069,539.00 | (1.95%) | 62,822,464.00 | 1.74% | 63,917,399.00 |
| 3. Employee Benefits | 3000-3999 | 104,767,193.00 | (2.39%) | 102,264,038.00 | 1.28% | 103,575,790.00 |
| 4. Books and Supplies | 4000-4999 | 28,441,008.00 | (8.89%) | 25,911,544.00 | (24.73%) | 19,502,762.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 55,240,767.00 | .06% | 55,276,003.00 | 6.95% | 59,116,049.00 |
| 6. Capital Outlay | 6000-6999 | 17,074,790.00 | (42.66%) | 9,790,552.00 | (35.18%) | 6,346,349.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 6,990,228.00 | 9.69% | 7,667,415.00 | (5.50%) | 7,245,585.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (771,599.00) | (44.41%) | (428,900.00) | (4.81%) | (408,269.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 9,631,538.00 | 2.63% | 9,884,586.00 | .88% | 9,971,701.00 |
| 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) | | 446,987,558.00 | (2.41%) | 436,208,207.00 | (.52%) | 433,934,731.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (12,491,961.00) | | (12,842,442.00) | | (9,059,746.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 215,820,115.00 | | 203,328,154.00 | | 190,485,712.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 203,328,154.00 | | 190,485,712.00 | | 181,425,966.00 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 408,485.00 | | 408,485.00 | | 408,485.00 |
| b. Restricted | 9740 | 53,418,342.00 | | 41,458,763.00 | | 36,722,293.00 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 105,211,056.00 | | 105,406,128.00 | | 101,310,200.00 |
| d. Assigned | 9780 | 18,638,886.00 | | 18,638,886.00 | | 18,638,886.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 13,409,627.00 | | 13,086,246.00 | | 13,018,042.00 |

| 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 | 12,241,758.00 | | 11,487,204.00 | | 11,328,060.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 203,328,154.00 | | 190,485,712.00 | | 181,425,966.00 |
| 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 | 13,409,627.00 | | 13,086,246.00 | | 13,018,042.00 |
| c. Unassigned/Unappropriated | 9790 | 12,241,758.00 | | 11,487,204.00 | | 11,328,060.00 |
| 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) | | 25,651,385.00 | | 24,573,450.00 | | 24,346,102.00 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 5.74% | | 5.63% | | 5.61% |
| 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? | No | | | | | |
| 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 | | 0.00 | | 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) | | | | | | |
| | | 21,161.48 | | 20,820.67 | | 20,479.86 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 446,987,558.00 | | 436,208,207.00 | | 433,934,731.00 |
| 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) | | 446,987,558.00 | | 436,208,207.00 | | 433,934,731.00 |
| 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) | | 13,409,626.74 | | 13,086,246.21 | | 13,018,041.93 |
| 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) | | 13,409,626.74 | | 13,086,246.21 | | 13,018,041.93 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

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

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|--|--------------------------|--------------------|----------------------------|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 011 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (386,899.00) | 0.00 | (771,599.00) | | | | |
| Other Sources/Uses Detail | | | | | 3,746,213.00 | 9,631,538.00 | | |
| Fund Reconciliation | | | | | | | | |
| 081 STUDENT ACTIVITY SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 091 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 980,312.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 101 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 111 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 491.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 121 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (621,395.00) | 435,732.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 131 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 9,502.00 | 0.00 | 335,376.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 1,000,000.00 | 1,000,000.00 | | |
| Fund Reconciliation | | | | | | | | |
| 141 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 6,000,000.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 151 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 3,231,538.00 | 3,746,213.00 | | |
| Fund Reconciliation | | | | | | | | |
| 181 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 191 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 211 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 1,780.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 251 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 15,000.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|--|--------------------------|--------------------|----------------------------|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 35I COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 1,700.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 8,186,591.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 51I BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 53I TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 56I DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 7,786,591.00 | | |
| Fund Reconciliation | | | | | | | | |
| 57I FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 61I CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 62I CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 63I OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 66I WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 67I SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 71I RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | | |
| 73I FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |

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

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|-------------------------------|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | | |
| 76I WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 95I STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| TOTALS | 1,008,294.00 | (1,008,294.00) | 771,599.00 | (771,599.00) | 22,164,342.00 | 22,164,342.00 | | |

OTHER 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 | 12,299,539.00 | 12,299,539.00 | 3,296,181.00 | 12,155,613.00 | (143,926.00) | -1.2% |
| 2) Federal Revenue | | 8100-8299 | 172,368.00 | 172,368.00 | 0.00 | 179,348.00 | 6,980.00 | 4.0% |
| 3) Other State Revenue | | 8300-8599 | 1,081,036.00 | 1,081,036.00 | 311,188.29 | 1,451,768.00 | 370,732.00 | 34.3% |
| 4) Other Local Revenue | | 8600-8799 | 1,384,870.00 | 1,384,870.00 | 345,913.40 | 1,301,667.00 | (83,203.00) | -6.0% |
| 5) TOTAL, REVENUES | | | 14,937,813.00 | 14,937,813.00 | 3,953,282.69 | 15,088,396.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 6,499,024.00 | 6,499,024.00 | 1,535,108.73 | 6,329,322.00 | 169,702.00 | 2.6% |
| 2) Classified Salaries | | 2000-2999 | 1,401,809.00 | 1,401,809.00 | 269,085.05 | 1,293,496.00 | 108,313.00 | 7.7% |
| 3) Employee Benefits | | 3000-3999 | 3,386,461.00 | 3,386,461.00 | 724,593.27 | 3,211,096.00 | 175,365.00 | 5.2% |
| 4) Books and Supplies | | 4000-4999 | 421,743.00 | 421,743.00 | 167,267.30 | 371,850.00 | 49,893.00 | 11.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 2,598,071.00 | 2,598,071.00 | 557,108.86 | 2,908,982.00 | (310,911.00) | -12.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 14,207.00 | (14,207.00) | New |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 668,856.00 | 668,856.00 | 447,927.87 | 668,856.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 14,975,964.00 | 14,975,964.00 | 3,701,091.08 | 14,797,809.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (38,151.00) | (38,151.00) | 252,191.61 | 290,587.00 | | |
| 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) | | | (38,151.00) | (38,151.00) | 252,191.61 | 290,587.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 8,263,745.00 | 8,263,745.00 | | 9,062,333.00 | 798,588.00 | 9.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 8,263,745.00 | 8,263,745.00 | | 9,062,333.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 8,263,745.00 | 8,263,745.00 | | 9,062,333.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 8,225,594.00 | 8,225,594.00 | | 9,352,920.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 25,000.00 | 25,000.00 | | 25,000.00 | | |
| 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 | 371,354.00 | 371,354.00 | | 802,259.00 | | |
| 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 | 7,829,240.00 | 7,829,240.00 | | 8,525,661.00 | | |
| Reserve for Economic Uncertainty 7% | 0000 | 9780 | | 1,048,547.00 | | | | |
| Building Fund Debt Service | 0000 | 9780 | | 1,073,034.00 | | | | |
| Multi-Year Stabilization Fund | 0000 | 9780 | | 5,407,659.00 | | | | |
| Textbooks | 0000 | 9780 | | 300,000.00 | | | | |
| Reserve for Economic Uncertainty 7% | 0000 | 9780 | 1,048,547.00 | | | | | |
| Building Fund Debt Service | 0000 | 9780 | 1,073,034.00 | | | | | |
| Multi-Year Stabilization Fund | 0000 | 9780 | 5,407,659.00 | | | | | |
| Textbooks | 0000 | 9780 | 300,000.00 | | | | | |
| Building Fund Debt Service | 0000 | 9780 | | | | 1,073,034.00 | | |
| Multi-Year Stabilization Fund | 0000 | 9780 | | | | 6,116,780.00 | | |
| Textbooks | 0000 | 9780 | | | | 300,000.00 | | |
| Reserve for Economic Uncertainties 7% | 0000 | 9780 | | | | 1,035,847.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 2,709,508.00 | 2,709,508.00 | 822,902.00 | 2,797,905.00 | 88,397.00 | 3.3% |
| Education Protection Account State Aid - Current Year | | 8012 | 215,650.00 | 215,650.00 | 54,733.00 | 213,560.00 | (2,090.00) | -1.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 9,374,381.00 | 9,374,381.00 | 2,418,546.00 | 9,144,148.00 | (230,233.00) | -2.5% |
| 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 | | | 12,299,539.00 | 12,299,539.00 | 3,296,181.00 | 12,155,613.00 | (143,926.00) | -1.2% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 158,900.00 | 158,900.00 | 0.00 | 165,880.00 | 6,980.00 | 4.4% |
| Special Education Discretionary Grants | | 8182 | 13,468.00 | 13,468.00 | 0.00 | 13,468.00 | 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% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 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, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 5630 | 8290 | | | | | 0.00 | |
| Career and Technical Education | 3500-3599 | 8290 | 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 Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 172,368.00 | 172,368.00 | 0.00 | 179,348.00 | 6,980.00 | 4.0% |
| 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 | 22,126.00 | 22,126.00 | 0.00 | 21,911.00 | (215.00) | -1.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 294,363.00 | 294,363.00 | (20,274.71) | 290,441.00 | (3,922.00) | -1.3% |
| Expanded Learning Opportunities Program (ELO-P) | 2600 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 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% |
| Drug/Alcohol/Tobacco Funds | 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% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Arts and Music in Schools (Prop 28) | 6770 | 8590 | 148,320.00 | 148,320.00 | 48,412.00 | 172,901.00 | 24,581.00 | 16.6% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 616,227.00 | 616,227.00 | 283,051.00 | 966,515.00 | 350,288.00 | 56.8% |
| TOTAL, OTHER STATE REVENUE | | | 1,081,036.00 | 1,081,036.00 | 311,188.29 | 1,451,768.00 | 370,732.00 | 34.3% |
| OTHER LOCAL REVENUE | | | | | | | | |
| 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 | 100,000.00 | 100,000.00 | 36,257.10 | 100,000.00 | 0.00 | 0.0% |
| Interest | | 8660 | 300,000.00 | 300,000.00 | 95,616.56 | 300,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | (92,133.20) | (92,133.00) | (92,133.00) | New |
| Fees and Contracts | | | | | | | | |
| Child Development Parent Fees | | 8673 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 30,000.00 | 30,000.00 | 24,120.00 | 30,000.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 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 | 12,518.94 | 0.00 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 954,870.00 | 954,870.00 | 269,534.00 | 963,800.00 | 8,930.00 | 0.9% |
| From JPAs | 6500 | 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% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,384,870.00 | 1,384,870.00 | 345,913.40 | 1,301,667.00 | (83,203.00) | -6.0% |
| TOTAL, REVENUES | | | 14,937,813.00 | 14,937,813.00 | 3,953,282.69 | 15,088,396.00 | | |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 5,097,123.00 | 5,097,123.00 | 1,159,781.48 | 4,966,203.00 | 130,920.00 | 2.6% |
| Certificated Pupil Support Salaries | | 1200 | 481,193.00 | 481,193.00 | 118,035.60 | 464,113.00 | 17,080.00 | 3.5% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 743,443.00 | 743,443.00 | 201,667.04 | 710,867.00 | 32,576.00 | 4.4% |
| Other Certificated Salaries | | 1900 | 177,265.00 | 177,265.00 | 55,624.61 | 188,139.00 | (10,874.00) | -6.1% |
| TOTAL, CERTIFICATED SALARIES | | | 6,499,024.00 | 6,499,024.00 | 1,535,108.73 | 6,329,322.00 | 169,702.00 | 2.6% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 473,036.00 | 473,036.00 | 59,112.90 | 390,526.00 | 82,510.00 | 17.4% |
| Classified Support Salaries | | 2200 | 265,859.00 | 265,859.00 | 61,420.38 | 261,296.00 | 4,563.00 | 1.7% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 193,297.00 | 193,297.00 | 47,863.92 | 192,810.00 | 487.00 | 0.3% |
| Clerical, Technical and Office Salaries | | 2400 | 463,617.00 | 463,617.00 | 99,512.61 | 438,864.00 | 24,753.00 | 5.3% |
| Other Classified Salaries | | 2900 | 6,000.00 | 6,000.00 | 1,175.24 | 10,000.00 | (4,000.00) | -66.7% |
| TOTAL, CLASSIFIED SALARIES | | | 1,401,809.00 | 1,401,809.00 | 269,085.05 | 1,293,496.00 | 108,313.00 | 7.7% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 1,770,681.00 | 1,770,681.00 | 300,760.94 | 1,651,274.00 | 119,407.00 | 6.7% |
| PERS | | 3201-3202 | 371,185.00 | 371,185.00 | 69,088.79 | 324,892.00 | 46,293.00 | 12.5% |
| OASDI/Medicare/Alternative | | 3301-3302 | 203,532.00 | 203,532.00 | 42,928.34 | 182,154.00 | 21,378.00 | 10.5% |
| Health and Welfare Benefits | | 3401-3402 | 766,139.00 | 766,139.00 | 241,490.17 | 804,462.00 | (38,323.00) | -5.0% |
| Unemployment Insurance | | 3501-3502 | 3,981.00 | 3,981.00 | 911.15 | 3,589.00 | 392.00 | 9.8% |
| Workers' Compensation | | 3601-3602 | 141,507.00 | 141,507.00 | 32,970.58 | 126,667.00 | 14,840.00 | 10.5% |
| OPEB, Allocated | | 3701-3702 | 114,650.00 | 114,650.00 | 36,443.30 | 103,272.00 | 11,378.00 | 9.9% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 14,786.00 | 14,786.00 | 0.00 | 14,786.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 3,386,461.00 | 3,386,461.00 | 724,593.27 | 3,211,096.00 | 175,365.00 | 5.2% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 1,000.00 | 1,000.00 | 0.00 | 1,000.00 | 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 | 397,243.00 | 397,243.00 | 142,995.53 | 303,750.00 | 93,493.00 | 23.5% |
| Noncapitalized Equipment | | 4400 | 23,500.00 | 23,500.00 | 24,271.77 | 67,100.00 | (43,600.00) | -185.5% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 421,743.00 | 421,743.00 | 167,267.30 | 371,850.00 | 49,893.00 | 11.8% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 450,000.00 | 450,000.00 | 0.00 | 263,000.00 | 187,000.00 | 41.6% |
| Travel and Conferences | | 5200 | 12,643.00 | 12,643.00 | 3,981.81 | 39,000.00 | (26,357.00) | -208.5% |
| Dues and Memberships | | 5300 | 27,110.00 | 27,110.00 | 27,583.01 | 28,099.00 | (989.00) | -3.6% |
| Insurance | | 5400-5450 | 100,000.00 | 100,000.00 | 105,481.19 | 105,482.00 | (5,482.00) | -5.5% |
| Operations and Housekeeping Services | | 5500 | 360,000.00 | 360,000.00 | 99,277.96 | 360,000.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 269,006.00 | 269,006.00 | 133,119.68 | 458,839.00 | (189,833.00) | -70.6% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 980,312.00 | 980,312.00 | 17,976.36 | 980,312.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 399,000.00 | 399,000.00 | 169,688.85 | 674,250.00 | (275,250.00) | -69.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 2,598,071.00 | 2,598,071.00 | 557,108.86 | 2,908,982.00 | (310,911.00) | -12.0% |
| CAPITAL OUTLAY | | | | | | | | |

| 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) |
|---|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 14,207.00 | (14,207.00) | New |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 14,207.00 | (14,207.00) | New |
| 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% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 60,000.00 | 60,000.00 | 0.00 | 60,000.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | | | | |
| 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 | 328,856.00 | 328,856.00 | 167,927.87 | 328,856.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 280,000.00 | 280,000.00 | 280,000.00 | 280,000.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 668,856.00 | 668,856.00 | 447,927.87 | 668,856.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 14,975,964.00 | 14,975,964.00 | 3,701,091.08 | 14,797,809.00 | | |
| 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% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 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 |
|---------------------------|--|-----------------------------|
| 6019 | Student Support and Professional Development Discretionary Block Grant (SSPDDBG) | 342,718.00 |
| 6300 | Lottery: Instructional Materials | 362,555.00 |
| 6770 | Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28) | 96,986.00 |
| Total, Restricted Balance | | 802,259.00 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|----------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 9,589.00 | 9,589.00 | 2,260.00 | 9,793.00 | 204.00 | 2.1% |
| 4) Other Local Revenue | | 8600-8799 | 412.00 | 412.00 | (74.53) | 7.00 | (405.00) | -98.3% |
| 5) TOTAL, REVENUES | | | 10,001.00 | 10,001.00 | 2,185.47 | 9,800.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 6,830.00 | 6,830.00 | 1,040.20 | 8,170.00 | (1,340.00) | -19.6% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 2,359.00 | 2,359.00 | 246.93 | 2,678.00 | (319.00) | -13.5% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 250.00 | (250.00) | New |
| 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 | 400.00 | 400.00 | 0.00 | 491.00 | (91.00) | -22.8% |
| 9) TOTAL, EXPENDITURES | | | 9,589.00 | 9,589.00 | 1,287.13 | 11,589.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 412.00 | 412.00 | 898.34 | (1,789.00) | | |
| 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) | | | 412.00 | 412.00 | 898.34 | (1,789.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 6,346.00 | 6,346.00 | | 1,917.00 | (4,429.00) | -69.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 6,346.00 | 6,346.00 | | 1,917.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 6,346.00 | 6,346.00 | | 1,917.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 6,758.00 | 6,758.00 | | 128.00 | | |
| 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 | 6,758.00 | 6,758.00 | | 128.00 | | |
| 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 | | |
| LCFF SOURCES | | | | | | | | |
| LCFF Transfers | | | | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | | | | |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 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 | | | | | | | | |
| All Other State Apportionments - Current Year | | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Adult Education Program | 6391 | 8590 | 8,842.00 | 8,842.00 | 2,260.00 | 9,046.00 | 204.00 | 2.3% |
| All Other State Revenue | All Other | 8590 | 747.00 | 747.00 | 0.00 | 747.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 9,589.00 | 9,589.00 | 2,260.00 | 9,793.00 | 204.00 | 2.1% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 412.00 | 412.00 | 23.71 | 7.00 | (405.00) | -98.3% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | (98.24) | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 412.00 | 412.00 | (74.53) | 7.00 | (405.00) | -98.3% |
| TOTAL, REVENUES | | | 10,001.00 | 10,001.00 | 2,185.47 | 9,800.00 | | |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 6,830.00 | 6,830.00 | 1,040.20 | 8,170.00 | (1,340.00) | -19.6% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 6,830.00 | 6,830.00 | 1,040.20 | 8,170.00 | (1,340.00) | -19.6% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 2,041.00 | 2,041.00 | 198.68 | 2,297.00 | (256.00) | -12.5% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 98.00 | 98.00 | 14.40 | 117.00 | (19.00) | -19.4% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 3.00 | 3.00 | .50 | 4.00 | (1.00) | -33.3% |
| Workers' Compensation | | 3601-3602 | 119.00 | 119.00 | 18.37 | 143.00 | (24.00) | -20.2% |
| OPEB, Allocated | | 3701-3702 | 98.00 | 98.00 | 14.98 | 117.00 | (19.00) | -19.4% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 2,359.00 | 2,359.00 | 246.93 | 2,678.00 | (319.00) | -13.5% |
| 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 | 250.00 | (250.00) | New |
| 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 | 250.00 | (250.00) | New |
| 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% |
| 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 | 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% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | | | | |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 400.00 | 400.00 | 0.00 | 491.00 | (91.00) | -22.8% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 400.00 | 400.00 | 0.00 | 491.00 | (91.00) | -22.8% |
| TOTAL, EXPENDITURES | | | 9,589.00 | 9,589.00 | 1,287.13 | 11,589.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Resource | Description | 2025-26 Projected Totals |
|---------------------------|------------------------|-----------------------------|
| 9010 | Other Restricted Local | 128.00 |
| Total, Restricted Balance | | 128.00 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|---------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 4,308,420.00 | 4,308,420.00 | 2,693,235.00 | 4,839,045.00 | 530,625.00 | 12.3% |
| 4) Other Local Revenue | | 8600-8799 | 7,127,822.00 | 7,127,822.00 | 2,835,819.63 | 7,142,062.00 | 14,240.00 | 0.2% |
| 5) TOTAL, REVENUES | | | 11,436,242.00 | 11,436,242.00 | 5,529,054.63 | 11,981,107.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 331,562.00 | 331,562.00 | 102,555.49 | 335,607.00 | (4,045.00) | -1.2% |
| 2) Classified Salaries | | 2000-2999 | 5,182,398.00 | 5,182,398.00 | 1,466,384.47 | 5,010,831.00 | 171,567.00 | 3.3% |
| 3) Employee Benefits | | 3000-3999 | 2,540,614.00 | 2,540,614.00 | 724,285.89 | 2,210,079.00 | 330,535.00 | 13.0% |
| 4) Books and Supplies | | 4000-4999 | 1,658,004.00 | 1,658,004.00 | 264,214.77 | 2,744,333.00 | (1,086,329.00) | -65.5% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 416,919.00 | 416,919.00 | 262,866.60 | 110,997.00 | 305,922.00 | 73.4% |
| 6) Capital Outlay | | 6000-6999 | 170,000.00 | 170,000.00 | 8,625.70 | 174,930.00 | (4,930.00) | -2.9% |
| 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 | 462,522.00 | 462,522.00 | 1,193.13 | 435,732.00 | 26,790.00 | 5.8% |
| 9) TOTAL, EXPENDITURES | | | 10,762,019.00 | 10,762,019.00 | 2,830,126.05 | 11,022,509.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 674,223.00 | 674,223.00 | 2,698,928.58 | 958,598.00 | | |
| 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) | | | 674,223.00 | 674,223.00 | 2,698,928.58 | 958,598.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 5,337,093.00 | 5,337,093.00 | | 8,169,223.00 | 2,832,130.00 | 53.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 5,337,093.00 | 5,337,093.00 | | 8,169,223.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 5,337,093.00 | 5,337,093.00 | | 8,169,223.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 6,011,316.00 | 6,011,316.00 | | 9,127,821.00 | | |
| 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 | 6,011,316.00 | 6,011,316.00 | | 9,127,821.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| FEDERAL REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8220 | 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% |
| Title I, Part A, Basic | 3010 | 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 | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Development Apportionments | | 8530 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Preschool | 6105 | 8590 | 4,220,123.00 | 4,220,123.00 | 2,600,019.00 | 4,655,559.00 | 435,436.00 | 10.3% |
| Arts and Music in Schools (Prop 28) | 6770 | 8590 | 45,536.00 | 45,536.00 | 0.00 | 48,759.00 | 3,223.00 | 7.1% |
| All Other State Revenue | All Other | 8590 | 42,761.00 | 42,761.00 | 93,216.00 | 134,727.00 | 91,966.00 | 215.1% |
| TOTAL, OTHER STATE REVENUE | | | 4,308,420.00 | 4,308,420.00 | 2,693,235.00 | 4,839,045.00 | 530,625.00 | 12.3% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 392,732.00 | 392,732.00 | 106,069.36 | 392,732.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | (114,956.84) | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Child Development Parent Fees | | 8673 | 6,400,000.00 | 6,400,000.00 | 2,857,269.15 | 6,400,000.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 335,090.00 | 335,090.00 | (12,619.26) | 349,330.00 | 14,240.00 | 4.2% |
| 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 | 57.22 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 7,127,822.00 | 7,127,822.00 | 2,835,819.63 | 7,142,062.00 | 14,240.00 | 0.2% |
| TOTAL, REVENUES | | | 11,436,242.00 | 11,436,242.00 | 5,529,054.63 | 11,981,107.00 | | |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 57,068.00 | 57,068.00 | 17,256.68 | 59,679.00 | (2,611.00) | -4.6% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 179,575.00 | 179,575.00 | 59,832.70 | 179,575.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 94,919.00 | 94,919.00 | 25,466.11 | 96,353.00 | (1,434.00) | -1.5% |
| TOTAL, CERTIFICATED SALARIES | | | 331,562.00 | 331,562.00 | 102,555.49 | 335,607.00 | (4,045.00) | -1.2% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 4,604,945.00 | 4,604,945.00 | 1,309,979.42 | 4,447,683.00 | 157,262.00 | 3.4% |
| Classified Support Salaries | | 2200 | 25,504.00 | 25,504.00 | 7,869.58 | 38,419.00 | (12,915.00) | -50.6% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 156,635.00 | 156,635.00 | 39,872.28 | 164,635.00 | (8,000.00) | -5.1% |
| Clerical, Technical and Office Salaries | | 2400 | 395,314.00 | 395,314.00 | 108,663.19 | 360,094.00 | 35,220.00 | 8.9% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 5,182,398.00 | 5,182,398.00 | 1,466,384.47 | 5,010,831.00 | 171,567.00 | 3.3% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 101,089.00 | 101,089.00 | 19,664.28 | 101,860.00 | (771.00) | -0.8% |

| 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| PERS | | 3201-3202 | 1,150,404.00 | 1,150,404.00 | 289,588.56 | 1,100,343.00 | 50,061.00 | 4.4% |
| OASDI/Medicare/Alternative | | 3301-3302 | 354,450.00 | 354,450.00 | 104,618.45 | 347,328.00 | 7,122.00 | 2.0% |
| Health and Welfare Benefits | | 3401-3402 | 769,303.00 | 769,303.00 | 246,723.64 | 486,290.00 | 283,013.00 | 36.8% |
| Unemployment Insurance | | 3501-3502 | 2,674.00 | 2,674.00 | 764.57 | 2,668.00 | 6.00 | 0.2% |
| Workers' Compensation | | 3601-3602 | 89,875.00 | 89,875.00 | 27,835.32 | 94,520.00 | (4,645.00) | -5.2% |
| OPEB, Allocated | | 3701-3702 | 72,819.00 | 72,819.00 | 35,091.07 | 77,070.00 | (4,251.00) | -5.8% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 2,540,614.00 | 2,540,614.00 | 724,285.89 | 2,210,079.00 | 330,535.00 | 13.0% |
| 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 | 1,627,964.00 | 1,627,964.00 | 144,730.91 | 2,489,958.00 | (861,994.00) | -52.9% |
| Noncapitalized Equipment | | 4400 | 30,040.00 | 30,040.00 | 119,483.86 | 254,375.00 | (224,335.00) | -746.8% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,658,004.00 | 1,658,004.00 | 264,214.77 | 2,744,333.00 | (1,086,329.00) | -65.5% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 2,200.00 | (2,200.00) | New |
| Travel and Conferences | | 5200 | 24,700.00 | 24,700.00 | 604.13 | 23,950.00 | 750.00 | 3.0% |
| 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 | 525.00 | 525.00 | 95.00 | 525.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 65,000.00 | 65,000.00 | 18,061.96 | 65,500.00 | (500.00) | -0.8% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (156,921.00) | (156,921.00) | 35,981.19 | (621,395.00) | 464,474.00 | -296.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 463,615.00 | 463,615.00 | 202,805.45 | 598,217.00 | (134,602.00) | -29.0% |
| Communications | | 5900 | 20,000.00 | 20,000.00 | 5,318.87 | 42,000.00 | (22,000.00) | -110.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 416,919.00 | 416,919.00 | 262,866.60 | 110,997.00 | 305,922.00 | 73.4% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 150,000.00 | 150,000.00 | (1,184.30) | 147,000.00 | 3,000.00 | 2.0% |
| Buildings and Improvements of Buildings | | 6200 | 20,000.00 | 20,000.00 | 9,810.00 | 27,930.00 | (7,930.00) | -39.7% |
| 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 | | | 170,000.00 | 170,000.00 | 8,625.70 | 174,930.00 | (4,930.00) | -2.9% |
| 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% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 462,522.00 | 462,522.00 | 1,193.13 | 435,732.00 | 26,790.00 | 5.8% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 462,522.00 | 462,522.00 | 1,193.13 | 435,732.00 | 26,790.00 | 5.8% |
| TOTAL, EXPENDITURES | | | 10,762,019.00 | 10,762,019.00 | 2,830,126.05 | 11,022,509.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: General Fund | | 8911 | 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 Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Resource | Description | 2025-26 Projected Totals |
|---------------------------|--|-----------------------------|
| 6130 | Early Education: Center-Based Reserve Account | 476,454.00 |
| 6770 | Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28) | 94,295.00 |
| 7810 | Other Restricted State | 1,220,521.00 |
| 9010 | Other Restricted Local | 7,336,551.00 |
| Total, Restricted Balance | | 9,127,821.00 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|---------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 8,170,907.00 | 8,170,907.00 | 142,990.68 | 8,170,907.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 7,288,000.00 | 7,288,000.00 | 31,599.77 | 7,288,000.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 579,685.00 | 579,685.00 | 18,847.39 | 579,685.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 16,038,592.00 | 16,038,592.00 | 193,437.84 | 16,038,592.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 4,125,521.00 | 4,125,521.00 | 947,024.07 | 4,209,242.00 | (83,721.00) | -2.0% |
| 3) Employee Benefits | | 3000-3999 | 2,201,838.00 | 2,201,838.00 | 540,919.23 | 2,267,698.00 | (65,860.00) | -3.0% |
| 4) Books and Supplies | | 4000-4999 | 7,813,816.00 | 7,813,816.00 | 1,451,668.73 | 7,755,318.00 | 58,498.00 | 0.7% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 377,322.00 | 377,322.00 | 106,052.62 | 408,502.00 | (31,180.00) | -8.3% |
| 6) Capital Outlay | | 6000-6999 | 750,000.00 | 750,000.00 | 0.00 | 750,000.00 | 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 | 326,881.00 | 326,881.00 | 0.00 | 335,376.00 | (8,495.00) | -2.6% |
| 9) TOTAL, EXPENDITURES | | | 15,595,378.00 | 15,595,378.00 | 3,045,664.65 | 15,726,136.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 443,214.00 | 443,214.00 | (2,852,226.81) | 312,456.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 1,000,000.00 | 1,000,000.00 | 48,309.35 | 1,000,000.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 1,000,000.00 | 1,000,000.00 | 48,309.35 | 1,000,000.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 443,214.00 | 443,214.00 | (2,852,226.81) | 312,456.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 11,604,022.00 | 11,604,022.00 | | 14,395,326.00 | 2,791,304.00 | 24.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 11,604,022.00 | 11,604,022.00 | | 14,395,326.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 11,604,022.00 | 11,604,022.00 | | 14,395,326.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 12,047,236.00 | 12,047,236.00 | | 14,707,782.00 | | |
| 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 | 12,047,236.00 | 12,047,236.00 | | 14,707,782.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| FEDERAL REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8220 | 7,374,000.00 | 7,374,000.00 | 142,990.68 | 7,374,000.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 796,907.00 | 796,907.00 | 0.00 | 796,907.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 8,170,907.00 | 8,170,907.00 | 142,990.68 | 8,170,907.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8520 | 7,288,000.00 | 7,288,000.00 | 31,599.77 | 7,288,000.00 | 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 | | | 7,288,000.00 | 7,288,000.00 | 31,599.77 | 7,288,000.00 | 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 | 43,000.00 | 43,000.00 | 10,809.99 | 43,000.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 490,185.00 | 490,185.00 | 128,596.35 | 490,185.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | (119,539.65) | 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 | 46,500.00 | 46,500.00 | (1,019.30) | 46,500.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 579,685.00 | 579,685.00 | 18,847.39 | 579,685.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 16,038,592.00 | 16,038,592.00 | 193,437.84 | 16,038,592.00 | | |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 2,604,378.00 | 2,604,378.00 | 610,847.88 | 2,735,309.00 | (130,931.00) | -5.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 1,141,124.00 | 1,141,124.00 | 230,007.21 | 1,082,830.00 | 58,294.00 | 5.1% |
| Clerical, Technical and Office Salaries | | 2400 | 380,019.00 | 380,019.00 | 106,168.98 | 391,103.00 | (11,084.00) | -2.9% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 4,125,521.00 | 4,125,521.00 | 947,024.07 | 4,209,242.00 | (83,721.00) | -2.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 1,054,456.00 | 1,054,456.00 | 194,856.43 | 1,057,522.00 | (3,066.00) | -0.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 304,826.00 | 304,826.00 | 69,696.38 | 309,839.00 | (5,013.00) | -1.6% |
| Health and Welfare Benefits | | 3401-3402 | 709,890.00 | 709,890.00 | 239,484.91 | 763,011.00 | (53,121.00) | -7.5% |
| Unemployment Insurance | | 3501-3502 | 2,081.00 | 2,081.00 | 468.44 | 2,101.00 | (20.00) | -1.0% |
| Workers' Compensation | | 3601-3602 | 70,683.00 | 70,683.00 | 16,939.67 | 74,498.00 | (3,815.00) | -5.4% |
| OPEB, Allocated | | 3701-3702 | 59,902.00 | 59,902.00 | 19,473.40 | 60,727.00 | (825.00) | -1.4% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 2,201,838.00 | 2,201,838.00 | 540,919.23 | 2,267,698.00 | (65,860.00) | -3.0% |
| 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 | 95,000.00 | 95,000.00 | 20,122.75 | 115,000.00 | (20,000.00) | -21.1% |
| Noncapitalized Equipment | | 4400 | 75,000.00 | 75,000.00 | 44,328.13 | 75,000.00 | 0.00 | 0.0% |
| Food | | 4700 | 7,643,816.00 | 7,643,816.00 | 1,387,217.85 | 7,565,318.00 | 78,498.00 | 1.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 7,813,816.00 | 7,813,816.00 | 1,451,668.73 | 7,755,318.00 | 58,498.00 | 0.7% |
| 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 | 23,000.00 | 23,000.00 | 2,332.25 | 23,000.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 3,000.00 | 3,000.00 | 0.00 | 4,500.00 | (1,500.00) | -50.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 1,089.80 | 1,500.00 | (1,500.00) | New |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 161,000.00 | 161,000.00 | 33,229.43 | 161,000.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 36,822.00 | 36,822.00 | (9,469.40) | 9,502.00 | 27,320.00 | 74.2% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 146,500.00 | 146,500.00 | 76,846.21 | 202,000.00 | (55,500.00) | -37.9% |
| Communications | | 5900 | 7,000.00 | 7,000.00 | 2,024.33 | 7,000.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 377,322.00 | 377,322.00 | 106,052.62 | 408,502.00 | (31,180.00) | -8.3% |
| CAPITAL OUTLAY | | | | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 750,000.00 | 750,000.00 | 0.00 | 750,000.00 | 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 | | | 750,000.00 | 750,000.00 | 0.00 | 750,000.00 | 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 | 326,881.00 | 326,881.00 | 0.00 | 335,376.00 | (8,495.00) | -2.6% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 326,881.00 | 326,881.00 | 0.00 | 335,376.00 | (8,495.00) | -2.6% |
| TOTAL, EXPENDITURES | | | 15,595,378.00 | 15,595,378.00 | 3,045,664.65 | 15,726,136.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: General Fund | | 8916 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 1,000,000.00 | 1,000,000.00 | 48,309.35 | 1,000,000.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 1,000,000.00 | 1,000,000.00 | 48,309.35 | 1,000,000.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 1,000,000.00 | 1,000,000.00 | 48,309.35 | 1,000,000.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 1,000,000.00 | 1,000,000.00 | 48,309.35 | 1,000,000.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

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

| Resource | Description | 2025-26 Projected Totals |
|---------------------------|--|-----------------------------|
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students) | 14,707,782.00 |
| Total, Restricted Balance | | 14,707,782.00 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|----------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 81,597.00 | 81,597.00 | (19,646.44) | 6,318.00 | (75,279.00) | -92.3% |
| 5) TOTAL, REVENUES | | | 81,597.00 | 81,597.00 | (19,646.44) | 6,318.00 | | |
| 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 | 5,200,000.00 | 5,200,000.00 | 0.00 | 6,748,534.00 | (1,548,534.00) | -29.8% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 3,952,060.97 | 4,190,598.00 | (4,190,598.00) | New |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 5,200,000.00 | 5,200,000.00 | 3,952,060.97 | 10,939,132.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (5,118,403.00) | (5,118,403.00) | (3,971,707.41) | (10,932,814.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 4,000,000.00 | 4,000,000.00 | 0.00 | 6,000,000.00 | 2,000,000.00 | 50.0% |
| 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 | | | 4,000,000.00 | 4,000,000.00 | 0.00 | 6,000,000.00 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,118,403.00) | (1,118,403.00) | (3,971,707.41) | (4,932,814.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,596,100.00 | 1,596,100.00 | | 6,503,216.00 | 4,907,116.00 | 307.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,596,100.00 | 1,596,100.00 | | 6,503,216.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,596,100.00 | 1,596,100.00 | | 6,503,216.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 477,697.00 | 477,697.00 | | 1,570,402.00 | | |
| 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 | | 1,010,316.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 477,697.00 | 477,697.00 | | 560,086.00 | | |
| 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 | | |
| 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 | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 81,597.00 | 81,597.00 | 55,632.32 | 81,597.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | (75,278.76) | (75,279.00) | (75,279.00) | New |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 81,597.00 | 81,597.00 | (19,646.44) | 6,318.00 | (75,279.00) | -92.3% |
| TOTAL, REVENUES | | | 81,597.00 | 81,597.00 | (19,646.44) | 6,318.00 | | |
| 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 | 5,200,000.00 | 5,200,000.00 | 0.00 | 6,748,534.00 | (1,548,534.00) | -29.8% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 5,200,000.00 | 5,200,000.00 | 0.00 | 6,748,534.00 | (1,548,534.00) | -29.8% |
| CAPITAL OUTLAY | | | | | | | | |
| Land Improvements | | 6170 | 0.00 | 0.00 | 1,564,902.64 | 1,735,315.00 | (1,735,315.00) | New |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 2,325,890.95 | 2,393,283.00 | (2,393,283.00) | New |
| Equipment | | 6400 | 0.00 | 0.00 | 61,267.38 | 62,000.00 | (62,000.00) | New |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 3,952,060.97 | 4,190,598.00 | (4,190,598.00) | New |
| 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 | | | 5,200,000.00 | 5,200,000.00 | 3,952,060.97 | 10,939,132.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 4,000,000.00 | 4,000,000.00 | 0.00 | 6,000,000.00 | 2,000,000.00 | 50.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 4,000,000.00 | 4,000,000.00 | 0.00 | 6,000,000.00 | 2,000,000.00 | 50.0% |
| 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 | | | 4,000,000.00 | 4,000,000.00 | 0.00 | 6,000,000.00 | | |
| (a - b + c - d + e) | | | 4,000,000.00 | 4,000,000.00 | 0.00 | 6,000,000.00 | | |

| Resource | Description | 2025-26 Projected Totals |
|---------------------------|------------------------|-----------------------------|
| 9010 | Other Restricted Local | 1,010,316.00 |
| Total, Restricted Balance | | 1,010,316.00 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|---------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 50,470.00 | 50,470.00 | (804.37) | 37,522.00 | (12,948.00) | -25.7% |
| 5) TOTAL, REVENUES | | | 50,470.00 | 50,470.00 | (804.37) | 37,522.00 | | |
| 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) | | | 50,470.00 | 50,470.00 | (804.37) | 37,522.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 3,231,538.00 | 3,231,538.00 | 1,387,225.34 | 3,231,538.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 3,746,213.00 | 3,746,213.00 | 1,387,225.34 | 3,746,213.00 | 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 | | | (514,675.00) | (514,675.00) | 0.00 | (514,675.00) | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (464,205.00) | (464,205.00) | (804.37) | (477,153.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,160,309.00 | 1,160,309.00 | | 1,178,026.00 | 17,717.00 | 1.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,160,309.00 | 1,160,309.00 | | 1,178,026.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,160,309.00 | 1,160,309.00 | | 1,178,026.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 696,104.00 | 696,104.00 | | 700,873.00 | | |
| 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 | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 696,104.00 | 696,104.00 | | 700,873.00 | | |
| c) Committed | | | | | | | | |
| 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 LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 50,470.00 | 50,470.00 | 12,143.37 | 50,470.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | (12,947.74) | (12,948.00) | (12,948.00) | New |
| TOTAL, OTHER LOCAL REVENUE | | | 50,470.00 | 50,470.00 | (804.37) | 37,522.00 | (12,948.00) | -25.7% |
| TOTAL, REVENUES | | | 50,470.00 | 50,470.00 | (804.37) | 37,522.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: General Fund/CSSF | | 8912 | 3,231,538.00 | 3,231,538.00 | 1,387,225.34 | 3,231,538.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 3,231,538.00 | 3,231,538.00 | 1,387,225.34 | 3,231,538.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: General Fund/CSSF | | 7612 | 3,746,213.00 | 3,746,213.00 | 1,387,225.34 | 3,746,213.00 | 0.00 | 0.0% |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 3,746,213.00 | 3,746,213.00 | 1,387,225.34 | 3,746,213.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | (514,675.00) | (514,675.00) | 0.00 | (514,675.00) | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|----------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 2,381,010.00 | 2,381,010.00 | (56,829.89) | 1,960,865.00 | (420,145.00) | -17.6% |
| 5) TOTAL, REVENUES | | | 2,381,010.00 | 2,381,010.00 | (56,829.89) | 1,960,865.00 | | |
| 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 | 4,443.75 | 83,601.00 | (83,601.00) | New |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 9,862.02 | 1,713,897.00 | (1,713,897.00) | New |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 3,087,681.34 | 7,752,380.00 | (7,752,380.00) | New |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 3,101,987.11 | 9,549,878.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 2,381,010.00 | 2,381,010.00 | (3,158,817.00) | (7,589,013.00) | | |
| 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) | | | 2,381,010.00 | 2,381,010.00 | (3,158,817.00) | (7,589,013.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,326,773.00 | 2,326,773.00 | | 35,321,010.00 | 32,994,237.00 | 1,418.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,326,773.00 | 2,326,773.00 | | 35,321,010.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,326,773.00 | 2,326,773.00 | | 35,321,010.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,707,783.00 | 4,707,783.00 | | 27,731,997.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | | | | | | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 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 | 2,381,010.00 | 2,381,010.00 | 363,314.80 | 2,381,010.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | (420,144.69) | (420,145.00) | (420,145.00) | New |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 2,381,010.00 | 2,381,010.00 | (56,829.89) | 1,960,865.00 | (420,145.00) | -17.6% |
| TOTAL, REVENUES | | | 2,381,010.00 | 2,381,010.00 | (56,829.89) | 1,960,865.00 | | |
| 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 | 1,346.58 | 33,102.00 | (33,102.00) | New |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 3,097.17 | 50,499.00 | (50,499.00) | New |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 4,443.75 | 83,601.00 | (83,601.00) | New |
| 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 | 1,087.52 | 1,623,814.00 | (1,623,814.00) | New |
| 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 | 1,780.00 | (1,780.00) | New |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 8,774.50 | 88,303.00 | (88,303.00) | New |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 9,862.02 | 1,713,897.00 | (1,713,897.00) | New |
| 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 | 1,758,003.67 | 6,296,387.00 | (6,296,387.00) | New |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 1,329,677.67 | 1,455,993.00 | (1,455,993.00) | New |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 3,087,681.34 | 7,752,380.00 | (7,752,380.00) | New |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| 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 | 3,101,987.11 | 9,549,878.00 | | |
| 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 | | | | | | | | |

| 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: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Proceeds | | | | | | | | |
| Proceeds from Sale of Bonds | | 8951 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Sale/Lease-Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| County School Building Aid | | 8961 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Resource | Description | 2025-26 Projected Totals |
|---------------------------|------------------------|-----------------------------|
| 9010 | Other Restricted Local | 27,731,997.00 |
| Total, Restricted Balance | | 27,731,997.00 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|---------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 745,121.00 | 745,121.00 | 261,051.63 | 679,655.00 | (65,466.00) | -8.8% |
| 5) TOTAL, REVENUES | | | 745,121.00 | 745,121.00 | 261,051.63 | 679,655.00 | | |
| 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 | 80,000.00 | 80,000.00 | 168,343.64 | 245,321.00 | (165,321.00) | -206.7% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 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 | | | 80,000.00 | 80,000.00 | 168,343.64 | 245,321.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 665,121.00 | 665,121.00 | 92,707.99 | 434,334.00 | | |
| 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) | | | 665,121.00 | 665,121.00 | 92,707.99 | 434,334.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 963,915.00 | 963,915.00 | | 6,138,518.00 | 5,174,603.00 | 536.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 963,915.00 | 963,915.00 | | 6,138,518.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 963,915.00 | 963,915.00 | | 6,138,518.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,629,036.00 | 1,629,036.00 | | 6,572,852.00 | | |
| 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 | 1,629,036.00 | 1,629,036.00 | | 6,572,852.00 | | |
| 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 | 245,121.00 | 245,121.00 | 61,972.39 | 245,121.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | (65,465.82) | (65,466.00) | (65,466.00) | New |
| Fees and Contracts | | | | | | | | |
| Mitigation/Developer Fees | | 8681 | 500,000.00 | 500,000.00 | 264,545.06 | 500,000.00 | 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 | | | 745,121.00 | 745,121.00 | 261,051.63 | 679,655.00 | (65,466.00) | -8.8% |
| TOTAL, REVENUES | | | 745,121.00 | 745,121.00 | 261,051.63 | 679,655.00 | | |
| 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 | 98,688.88 | 111,321.00 | (111,321.00) | New |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 15,000.00 | 15,000.00 | 0.00 | 15,000.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 65,000.00 | 65,000.00 | 69,654.76 | 119,000.00 | (54,000.00) | -83.1% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 80,000.00 | 80,000.00 | 168,343.64 | 245,321.00 | (165,321.00) | -206.7% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| 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 | | | 80,000.00 | 80,000.00 | 168,343.64 | 245,321.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |

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

| Resource | Description | 2025-26 Projected Totals |
|---------------------------|------------------------|-----------------------------|
| 9010 | Other Restricted Local | 6,572,852.00 |
| Total, Restricted Balance | | 6,572,852.00 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|---------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,609,437.00 | 1,609,437.00 | (21,083.68) | 1,583,411.00 | (26,026.00) | -1.6% |
| 5) TOTAL, REVENUES | | | 1,609,437.00 | 1,609,437.00 | (21,083.68) | 1,583,411.00 | | |
| 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 | 276,768.00 | (276,768.00) | New |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 206,201.97 | 221,893.00 | (221,893.00) | New |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 206,201.97 | 498,661.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 1,609,437.00 | 1,609,437.00 | (227,285.65) | 1,084,750.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 1,609,437.00 | 1,609,437.00 | (227,285.65) | 1,084,750.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 11,983,138.00 | 11,983,138.00 | | 36,919,712.00 | 24,936,574.00 | 208.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 11,983,138.00 | 11,983,138.00 | | 36,919,712.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 11,983,138.00 | 11,983,138.00 | | 36,919,712.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 13,592,575.00 | 13,592,575.00 | | 38,004,462.00 | | |
| 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 | 13,592,575.00 | 13,592,575.00 | | 38,004,462.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| FEDERAL REVENUE | | | | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| School Facilities Apportionments | | 8545 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 1,609,437.00 | 1,609,437.00 | 371,764.60 | 1,583,411.00 | (26,026.00) | -1.6% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | (392,848.28) | 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 | | | 1,609,437.00 | 1,609,437.00 | (21,083.68) | 1,583,411.00 | (26,026.00) | -1.6% |
| TOTAL, REVENUES | | | 1,609,437.00 | 1,609,437.00 | (21,083.68) | 1,583,411.00 | | |
| 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% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.00 | 276,768.00 | (276,768.00) | New |
| 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 | 276,768.00 | (276,768.00) | New |
| 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 | 206,201.97 | 221,893.00 | (221,893.00) | New |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 206,201.97 | 221,893.00 | (221,893.00) | New |
| 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 | 206,201.97 | 498,661.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| To: State School Building Fund/County School Facilities Fund From: All Other Funds | | 8913 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Proceeds | | | | | | | | |
| Proceeds from Sale/Lease-Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |

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

| Resource | Description | 2025-26 Projected Totals |
|---------------------------|----------------------------------|-----------------------------|
| 7710 | State School Facilities Projects | 37,611,614.00 |
| 9010 | Other Restricted Local | 392,848.00 |
| Total, Restricted Balance | | 38,004,462.00 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|---------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 159,643.00 | 159,643.00 | (16,342.30) | 15,683.00 | (143,960.00) | -90.2% |
| 5) TOTAL, REVENUES | | | 159,643.00 | 159,643.00 | (16,342.30) | 15,683.00 | | |
| 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 | 4,252.02 | 4,253.00 | (4,253.00) | New |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 560,000.00 | 560,000.00 | 147,589.46 | 1,891,362.00 | (1,331,362.00) | -237.7% |
| 6) Capital Outlay | | 6000-6999 | 115,000.00 | 115,000.00 | 2,809,346.74 | 16,264,964.00 | (16,149,964.00) | -14,043.4% |
| 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 | | | 675,000.00 | 675,000.00 | 2,961,188.22 | 18,160,579.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (515,357.00) | (515,357.00) | (2,977,530.52) | (18,144,896.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 8,186,591.00 | 8,186,591.00 | 0.00 | 8,186,591.00 | 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 | | | 8,186,591.00 | 8,186,591.00 | 0.00 | 8,186,591.00 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 7,671,234.00 | 7,671,234.00 | (2,977,530.52) | (9,958,305.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 6,497,959.00 | 6,497,959.00 | | 12,944,774.00 | 6,446,815.00 | 99.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 6,497,959.00 | 6,497,959.00 | | 12,944,774.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 6,497,959.00 | 6,497,959.00 | | 12,944,774.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 14,169,193.00 | 14,169,193.00 | | 2,986,469.00 | | |
| 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 | 10,824,135.00 | 10,824,135.00 | | 37,008.00 | | |
| 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 | 3,345,058.00 | 3,345,058.00 | | 2,949,461.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| FEDERAL REVENUE | | | | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 159,643.00 | 159,643.00 | 127,617.47 | 159,643.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | (143,959.77) | (143,960.00) | (143,960.00) | New |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 159,643.00 | 159,643.00 | (16,342.30) | 15,683.00 | (143,960.00) | -90.2% |
| TOTAL, REVENUES | | | 159,643.00 | 159,643.00 | (16,342.30) | 15,683.00 | | |
| 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 | 4,252.02 | 4,253.00 | (4,253.00) | New |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 4,252.02 | 4,253.00 | (4,253.00) | New |
| 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 | 2,231.64 | 1,368,688.00 | (1,368,688.00) | New |
| 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 | 1,700.00 | (1,700.00) | New |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 560,000.00 | 560,000.00 | 145,357.82 | 520,974.00 | 39,026.00 | 7.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 560,000.00 | 560,000.00 | 147,589.46 | 1,891,362.00 | (1,331,362.00) | -237.7% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 15,000.00 | 15,000.00 | 2,797,003.98 | 16,068,955.00 | (16,053,955.00) | -107,026.4% |
| 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 | 100,000.00 | 100,000.00 | 12,342.76 | 196,009.00 | (96,009.00) | -96.0% |
| 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 | | | 115,000.00 | 115,000.00 | 2,809,346.74 | 16,264,964.00 | (16,149,964.00) | -14,043.4% |
| 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 | | | 675,000.00 | 675,000.00 | 2,961,188.22 | 18,160,579.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 8,186,591.00 | 8,186,591.00 | 0.00 | 8,186,591.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 8,186,591.00 | 8,186,591.00 | 0.00 | 8,186,591.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| 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/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) | | | 8,186,591.00 | 8,186,591.00 | 0.00 | 8,186,591.00 | | |

| Resource | Description | 2025-26 Projected Totals |
|---------------------------|------------------------|-----------------------------|
| 9010 | Other Restricted Local | 37,008.00 |
| Total, Restricted Balance | | 37,008.00 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|----------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 24,155.00 | 24,155.00 | (287.90) | 18,750.00 | (5,405.00) | -22.4% |
| 5) TOTAL, REVENUES | | | 24,155.00 | 24,155.00 | (287.90) | 18,750.00 | | |
| 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) | | | 24,155.00 | 24,155.00 | (287.90) | 18,750.00 | | |
| 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) | | | 24,155.00 | 24,155.00 | (287.90) | 18,750.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 488,935.00 | 488,935.00 | | 508,009.00 | 19,074.00 | 3.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 488,935.00 | 488,935.00 | | 508,009.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 488,935.00 | 488,935.00 | | 508,009.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 513,090.00 | 513,090.00 | | 526,759.00 | | |
| 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 | 513,090.00 | 513,090.00 | | 526,759.00 | | |
| 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 | 24,155.00 | 24,155.00 | 5,117.17 | 24,155.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | (5,405.07) | (5,405.00) | (5,405.00) | New |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 24,155.00 | 24,155.00 | (287.90) | 18,750.00 | (5,405.00) | -22.4% |
| TOTAL, REVENUES | | | 24,155.00 | 24,155.00 | (287.90) | 18,750.00 | | |
| 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 | 0.00 | 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 | 526,759.00 |
| Total, Restricted Balance | | 526,759.00 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|---------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 7,786,591.00 | 7,786,591.00 | 19,136.79 | 7,786,469.00 | (122.00) | 0.0% |
| 5) TOTAL, REVENUES | | | 7,786,591.00 | 7,786,591.00 | 19,136.79 | 7,786,469.00 | | |
| 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) | | | 7,786,591.00 | 7,786,591.00 | 19,136.79 | 7,786,469.00 | | |
| 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 | 7,786,591.00 | 7,786,591.00 | 0.00 | 7,786,591.00 | 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 | | | (7,786,591.00) | (7,786,591.00) | 0.00 | (7,786,591.00) | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 19,136.79 | (122.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 0.00 | | 122.00 | 122.00 | New |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 0.00 | | 122.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 0.00 | | 122.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 0.00 | | 0.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Other Assignments | | 9780 | 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 | | | | | | | | |
| 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 | | | | | | | | |
| Interest | | 8660 | 439,777.00 | 439,777.00 | 404.20 | 439,777.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | (121.70) | (122.00) | (122.00) | New |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 7,346,814.00 | 7,346,814.00 | 18,854.29 | 7,346,814.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 7,786,591.00 | 7,786,591.00 | 19,136.79 | 7,786,469.00 | (122.00) | 0.0% |
| TOTAL, REVENUES | | | 7,786,591.00 | 7,786,591.00 | 19,136.79 | 7,786,469.00 | | |
| 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 | 7,786,591.00 | 7,786,591.00 | 0.00 | 7,786,591.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 7,786,591.00 | 7,786,591.00 | 0.00 | 7,786,591.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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) | | | (7,786,591.00) | (7,786,591.00) | 0.00 | (7,786,591.00) | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|----------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 4,848,535.00 | 4,848,535.00 | 1,179,520.56 | 4,848,535.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 4,848,535.00 | 4,848,535.00 | 1,179,520.56 | 4,848,535.00 | | |
| B. EXPENSES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 280,133.00 | 280,133.00 | 74,993.05 | 285,093.00 | (4,960.00) | -1.8% |
| 3) Employee Benefits | | 3000-3999 | 132,902.00 | 132,902.00 | 35,244.71 | 135,472.00 | (2,570.00) | -1.9% |
| 4) Books and Supplies | | 4000-4999 | 1,000.00 | 1,000.00 | (416.04) | 1,000.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 5,891,337.00 | 5,891,337.00 | 2,227,465.96 | 5,891,337.00 | 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 | | | 6,305,372.00 | 6,305,372.00 | 2,337,287.68 | 6,312,902.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9) | | | (1,456,837.00) | (1,456,837.00) | (1,157,767.12) | (1,464,367.00) | | |
| 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) | | | (1,456,837.00) | (1,456,837.00) | (1,157,767.12) | (1,464,367.00) | | |
| F. NET POSITION | | | | | | | | |
| 1) Beginning Net Position | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 5,345,913.00 | 5,345,913.00 | | 6,491,626.00 | 1,145,713.00 | 21.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 5,345,913.00 | 5,345,913.00 | | 6,491,626.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 5,345,913.00 | 5,345,913.00 | | 6,491,626.00 | | |

| 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 2) Ending Net Position, June 30 (E + F 1e) | | | 3,889,076.00 | 3,889,076.00 | | 5,027,259.00 | | |
| Components of Ending Net Position | | | | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted Net Position | | 9797 | 3,889,076.00 | 3,889,076.00 | | 5,027,259.00 | | |
| 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 | 680,728.00 | 680,728.00 | 156,483.20 | 680,728.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | (178,637.41) | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| In-District Premiums/Contributions | | 8674 | 4,167,807.00 | 4,167,807.00 | 1,201,674.77 | 4,167,807.00 | 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 | | | 4,848,535.00 | 4,848,535.00 | 1,179,520.56 | 4,848,535.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 4,848,535.00 | 4,848,535.00 | 1,179,520.56 | 4,848,535.00 | | |
| 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 | 118,273.00 | 118,273.00 | 29,568.15 | 118,273.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 161,860.00 | 161,860.00 | 45,424.90 | 166,820.00 | (4,960.00) | -3.1% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 280,133.00 | 280,133.00 | 74,993.05 | 285,093.00 | (4,960.00) | -1.8% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 76,075.00 | 76,075.00 | 18,775.89 | 76,433.00 | (358.00) | -0.5% |
| OASDI/Medicare/Alternative | | 3301-3302 | 21,802.00 | 21,802.00 | 5,714.33 | 22,182.00 | (380.00) | -1.7% |
| Health and Welfare Benefits | | 3401-3402 | 25,709.00 | 25,709.00 | 7,624.96 | 27,417.00 | (1,708.00) | -6.6% |
| Unemployment Insurance | | 3501-3502 | 143.00 | 143.00 | 37.34 | 144.00 | (1.00) | -0.7% |
| Workers' Compensation | | 3601-3602 | 5,069.00 | 5,069.00 | 1,332.97 | 5,121.00 | (52.00) | -1.0% |
| OPEB, Allocated | | 3701-3702 | 4,104.00 | 4,104.00 | 1,759.22 | 4,175.00 | (71.00) | -1.7% |
| 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 | | | 132,902.00 | 132,902.00 | 35,244.71 | 135,472.00 | (2,570.00) | -1.9% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 1,000.00 | 1,000.00 | (416.04) | 1,000.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,000.00 | 1,000.00 | (416.04) | 1,000.00 | 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 | 100.00 | 100.00 | 0.00 | 100.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 1,000,000.00 | 1,000,000.00 | 1,031,542.00 | 1,018,000.00 | (18,000.00) | -1.8% |
| 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 | 4,891,237.00 | 4,891,237.00 | 1,195,923.96 | 4,873,237.00 | 18,000.00 | 0.4% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 5,891,337.00 | 5,891,337.00 | 2,227,465.96 | 5,891,337.00 | 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 | | | 6,305,372.00 | 6,305,372.00 | 2,337,287.68 | 6,312,902.00 | | |
| 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 | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Resource | Description | 2025-26 Projected Totals |
|--------------------------------|------------------------|-----------------------------|
| 9010 | Other Restricted Local | 5,027,259.00 |
| Total, Restricted Net Position | | 5,027,259.00 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 312,261.00 | 312,261.00 | 2,057,748.96 | 312,261.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 312,261.00 | 312,261.00 | 2,057,748.96 | 312,261.00 | | |
| 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 | 5,926,755.00 | 5,926,755.00 | 1,533,766.81 | 5,926,755.00 | 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 | | | 5,926,755.00 | 5,926,755.00 | 1,533,766.81 | 5,926,755.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9) | | | (5,614,494.00) | (5,614,494.00) | 523,982.15 | (5,614,494.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 500,000.00 | 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 | 500,000.00 | 0.00 | | |
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | (5,614,494.00) | (5,614,494.00) | 1,023,982.15 | (5,614,494.00) | | |
| F. NET POSITION | | | | | | | | |
| 1) Beginning Net Position | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 108,426,235.00 | 108,426,235.00 | | 121,336,992.00 | 12,910,757.00 | 11.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 108,426,235.00 | 108,426,235.00 | | 121,336,992.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 108,426,235.00 | 108,426,235.00 | | 121,336,992.00 | | |

| 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 2) Ending Net Position, June 30 (E + F1e) | | | 102,811,741.00 | 102,811,741.00 | | 115,722,498.00 | | |
| Components of Ending Net Position | | | | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 102,811,741.00 | 102,811,741.00 | | 115,722,498.00 | | |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | | 0.00 | | |
| c) Unrestricted Net Position | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| OTHER LOCAL REVENUE | | | | | | | | |
| Interest | | 8660 | 127,672.00 | 127,672.00 | 5,244.63 | 127,672.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | (4,551.20) | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| In-District Premiums/Contributions | | 8674 | 184,589.00 | 184,589.00 | 56,055.53 | 184,589.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 2,001,000.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 312,261.00 | 312,261.00 | 2,057,748.96 | 312,261.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 312,261.00 | 312,261.00 | 2,057,748.96 | 312,261.00 | | |
| 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 | 5,926,755.00 | 5,926,755.00 | 1,533,766.81 | 5,926,755.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 5,926,755.00 | 5,926,755.00 | 1,533,766.81 | 5,926,755.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 5,926,755.00 | 5,926,755.00 | 1,533,766.81 | 5,926,755.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 500,000.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 500,000.00 | 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 | 500,000.00 | 0.00 | | |

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

CRITERIA AND 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: -2.0% to +2.0%

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

| Fiscal Year | Budget Adoption Budget (Form 01CS, Item 1A) | First Interim Projected Year Totals (Form AI, Lines A4 and C4) | Percent Change | Status |
|-------------------------------|---|--|------------------|-------------|
| Current Year (2025-26) | District Regular | 21,688.88 | 21,687.03 | |
| | Charter School | 0.00 | 0.00 | |
| | Total ADA | 21,688.88 | 21,687.03 | 0.0% |
| 1st Subsequent Year (2026-27) | District Regular | 21,394.60 | 21,428.80 | |
| | Charter School | | | |
| | Total ADA | 21,394.60 | 21,428.80 | .2% |
| 2nd Subsequent Year (2027-28) | District Regular | 21,021.74 | 21,092.92 | |
| | Charter School | | | |
| | Total ADA | 21,021.74 | 21,092.92 | .3% |

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

District's Enrollment Standard Percentage Range:

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 | 22,306.00 | 22,396.00 | | |
| Charter School | | | | |
| Total Enrollment | 22,306.00 | 22,396.00 | .4% | Met |
| 1st Subsequent Year (2026-27) | | | | |
| District Regular | 21,945.00 | 22,035.00 | | |
| Charter School | | | | |
| Total Enrollment | 21,945.00 | 22,035.00 | .4% | Met |
| 2nd Subsequent Year (2027-28) | | | | |
| District Regular | 21,584.00 | 21,674.00 | | |
| Charter School | | | | |
| Total Enrollment | 21,584.00 | 21,674.00 | .4% | Met |

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

| Fiscal Year | P-2 ADA | 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 | 21,933 | 23,563 | |
| Charter School | | | |
| Total ADA/Enrollment | 21,933 | 23,563 | 93.1% |
| Second Prior Year (2023-24) | | | |
| District Regular | 21,801 | 23,145 | |
| Charter School | | | |
| Total ADA/Enrollment | 21,801 | 23,145 | 94.2% |
| First Prior Year (2024-25) | | | |
| District Regular | 21,407 | 22,667 | |
| Charter School | 1,095 | | |
| Total ADA/Enrollment | 22,502 | 22,667 | 99.3% |
| Historical Average Ratio: | | | 95.5% |
| District's ADA to Enrollment Standard (historical average ratio plus 0.5%): | | | 96.0% |

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 AI, Lines A4 and C4) | CALPADS/Projected (Criterion 2, Item 2A) | | |
| Current Year (2025-26) | | | | |
| District Regular | 21,161 | 22,396 | | |
| Charter School | 0 | | | |
| Total ADA/Enrollment | 21,161 | 22,396 | 94.5% | Met |
| 1st Subsequent Year (2026-27) | | | | |
| District Regular | 20,821 | 22,035 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 20,821 | 22,035 | 94.5% | Met |
| 2nd Subsequent Year (2027-28) | | | | |
| District Regular | 20,480 | 21,674 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 20,480 | 21,674 | 94.5% | Met |

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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) | 319,647,959.00 | 322,941,662.00 | | |
| 1st Subsequent Year (2026-27) | 325,657,713.00 | 325,247,264.00 | (.1%) | Met | |
| 2nd Subsequent Year (2027-28) | 331,426,639.00 | 329,796,467.00 | (.5%) | 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) | 206,002,564.10 | |
| Second Prior Year (2023-24) | 223,456,303.05 | 254,093,528.66 | 87.9% |
| First Prior Year (2024-25) | 236,026,287.80 | 277,597,669.55 | 85.0% |
| | Historical Average Ratio: | | 86.2% |

| | 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): | 83.2% to 89.2% | 83.2% to 89.2% | 83.2% to 89.2% |

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) | 235,562,760.00 | | |
| 1st Subsequent Year (2026-27) | 236,238,533.00 | 282,308,522.00 | 83.7% | Met |
| 2nd Subsequent Year (2027-28) | 246,937,958.00 | 288,347,734.00 | 85.6% | Met |

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

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

- 1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

Expenses are higher due to budgeted costs for one-time Districtwide Alert system and new busses.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

| | | | | |
|-------------------------------|---------------|---------------|-------|-----|
| Current Year (2025-26) | 14,350,055.00 | 15,073,178.00 | 5.0% | Yes |
| 1st Subsequent Year (2026-27) | 14,350,055.00 | 14,125,039.00 | -1.6% | No |
| 2nd Subsequent Year (2027-28) | 14,350,055.00 | 14,125,039.00 | -1.6% | No |

Explanation:
(required if Yes)

The increase in Federal Revenue from Budget Adoption to First Interim is primarily due to the recognition of updated federal grant award notifications and carry over amounts that were not available at the time of budget adoption.

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

| | | | | |
|-------------------------------|---------------|---------------|-------|-----|
| Current Year (2025-26) | 71,961,332.00 | 91,564,190.00 | 27.2% | Yes |
| 1st Subsequent Year (2026-27) | 71,573,392.00 | 80,308,563.00 | 12.2% | Yes |
| 2nd Subsequent Year (2027-28) | 69,373,531.00 | 78,095,352.00 | 12.6% | Yes |

Explanation:
(required if Yes)

First Interim includes adjustments based on the most recent state apportionment schedules, changes in pupil counts, and updated program reimbursement projections. The increase in Other State Revenue from Budget Adoption to First Interim is primarily due to the recognition of updated state program allocations and prior-year carry over amounts that were not finalized at the time of adoption.

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

| | | | | |
|-------------------------------|---------------|---------------|-------|-----|
| Current Year (2025-26) | 20,181,358.00 | 22,920,026.00 | 13.6% | Yes |
| 1st Subsequent Year (2026-27) | 20,185,549.00 | 20,185,549.00 | 0.0% | No |
| 2nd Subsequent Year (2027-28) | 19,648,525.00 | 19,648,525.00 | 0.0% | No |

Explanation:
(required if Yes)

At the time of Budget Adoption, estimates were based on prior-year activity and conservative planning assumptions. First Interim reflects actual collections to date, updated interest rate trends, and the recognition of local agreements or reimbursements confirmed after adoption.

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

| | | | | |
|-------------------------------|---------------|---------------|-------|-----|
| Current Year (2025-26) | 22,918,891.00 | 28,441,008.00 | 24.1% | Yes |
| 1st Subsequent Year (2026-27) | 20,577,128.00 | 25,911,544.00 | 25.9% | Yes |
| 2nd Subsequent Year (2027-28) | 17,647,991.00 | 19,502,762.00 | 10.5% | Yes |

Explanation:
(required if Yes)

The increase in Books and Supplies from Budget Adoption to First Interim is primarily due to updated projections for instructional materials, technology supplies, and one-time site needs identified after adoption. The increases in the subsequent years reflect the planned use of restricted program funds and multi-year purchasing schedules tied to curriculum adoptions, technology refresh cycles, and programmatic needs.

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

| | | | | |
|-------------------------------|---------------|---------------|-------|-----|
| Current Year (2025-26) | 48,680,817.00 | 55,240,767.00 | 13.5% | Yes |
| 1st Subsequent Year (2026-27) | 50,306,305.00 | 55,276,003.00 | 9.9% | Yes |
| 2nd Subsequent Year (2027-28) | 51,491,280.00 | 59,116,049.00 | 14.8% | Yes |

Explanation:
(required if Yes)

The increase in Services and Other Operating Expenditures at First Interim is due to updated contracts, service agreements, and program reimbursements that were not finalized at the time of Budget Adoption. In the two subsequent years, the projected changes reflect adjustments to multi-year service contracts, anticipated increases in utilities and transportation, and planned program activities based on updated assumptions and historical expenditure trends.

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | Budget Adoption | First Interim | Percent Change | Status |
|---|-----------------|-----------------------|----------------|---------|
| | Budget | Projected Year Totals | | |
| Total Federal, Other State, and Other Local Revenue (Section 6A) | | | | |
| Current Year (2025-26) | 106,492,745.00 | 129,557,394.00 | 21.7% | Not Met |
| 1st Subsequent Year (2026-27) | 106,108,996.00 | 114,619,151.00 | 8.0% | Not Met |
| 2nd Subsequent Year (2027-28) | 103,372,111.00 | 111,868,916.00 | 8.2% | Not Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A) | | | | |
| Current Year (2025-26) | 71,599,708.00 | 83,681,775.00 | 16.9% | Not Met |
| 1st Subsequent Year (2026-27) | 70,883,433.00 | 81,187,547.00 | 14.5% | Not Met |
| 2nd Subsequent Year (2027-28) | 69,139,271.00 | 78,618,811.00 | 13.7% | Not Met |

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

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

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

Explanation:
Federal Revenue
(linked from 6A
if NOT met)

The increase in Federal Revenue from Budget Adoption to First Interim is primarily due to the recognition of updated federal grant award notifications and carry over amounts that were not available at the time of budget adoption.

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

First Interim includes adjustments based on the most recent state apportionment schedules, changes in pupil counts, and updated program reimbursement projections. The increase in Other State Revenue from Budget Adoption to First Interim is primarily due to the recognition of updated state program allocations and prior-year carry over amounts that were not finalized at the time of adoption.

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

At the time of Budget Adoption, estimates were based on prior-year activity and conservative planning assumptions. First Interim reflects actual collections to date, updated interest rate trends, and the recognition of local agreements or reimbursements confirmed after adoption.

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

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

The increase in Books and Supplies from Budget Adoption to First Interim is primarily due to updated projections for instructional materials, technology supplies, and one-time site needs identified after adoption. The increases in the subsequent years reflect the planned use of restricted program funds and multi-year purchasing schedules tied to curriculum adoptions, technology refresh cycles, and programmatic needs.

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

The increase in Services and Other Operating Expenditures at First Interim is due to updated contracts, service agreements, and program reimbursements that were not finalized at the time of Budget Adoption. In the two subsequent years, the projected changes reflect adjustments to multi-year service contracts, anticipated increases in utilities and transportation, and planned program activities based on updated assumptions and historical expenditure trends.

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 | 12,992,113.00 | 12,992,113.00 | Met |
| 2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7) | | 12,067,227.00 | |

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) | 5.7% | 5.6% | 5.6% |
| District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage): | 1.9% | 1.9% | 1.9% |

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) | (9,187,701.00) | 299,186,416.00 | 3.1% | Not Met |
| 1st Subsequent Year (2026-27) | (882,863.00) | 292,193,108.00 | .3% | Met |
| 2nd Subsequent Year (2027-28) | (4,323,276.00) | 298,319,435.00 | 1.4% | 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's unrestricted deficit spending in the current year exceeds the standard percentage level. The projected deficit in 2025-26 is primarily the result of compensation-related cost increases, new positions, including step and column movement, statutory benefit rate changes, and the full-year impact of prior negotiated settlements. One-time costs for District-wide emergency alert system and one-time restricted programs.

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) | 203,328,154.00 | | Met |
| 1st Subsequent Year (2026-27) | 190,485,712.00 | | Met |
| 2nd Subsequent Year (2027-28) | 181,425,966.00 | | 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) | 171,913,787.34 | | Met |

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

| | Current Year (2025-26) | 1st Subsequent Year (2026-27) | 2nd Subsequent Year (2027-28) |
|--|---------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available.) | 21,161 | 20,821 | 20,480 |
| 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?

No

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 | 0.00 | 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) | 446,987,558.00 | 436,208,207.00 | 433,934,731.00 |
| 2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | 0.00 | 0.00 | 0.00 |
| 3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2) | 446,987,558.00 | 436,208,207.00 | 433,934,731.00 |

| | | | |
|---|----------------------|----------------------|----------------------|
| 4. Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 13,409,626.74 | 13,086,246.21 | 13,018,041.93 |
| 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) | 13,409,626.74 | 13,086,246.21 | 13,018,041.93 |

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 | 1st Subsequent Year | 2nd Subsequent Year |
| | (2025-26) | (2026-27) | (2027-28) |
| 1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a) | 0.00 | | |
| 2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b) | 13,409,627.00 | 13,086,246.00 | 13,018,042.00 |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) | 12,241,758.00 | 11,487,204.00 | 11,328,060.00 |
| 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) | 25,651,385.00 | 24,573,450.00 | 24,346,102.00 |
| 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 5.74% | 5.63% | 5.61% |
| District's Reserve Standard (Section 10B, Line 7): | 13,409,626.74 | 13,086,246.21 | 13,018,041.93 |
| Status: | Met | Met | Met |

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

| Description / Fiscal Year | Budget Adoption (Form 01CS, Item S5A) | First Interim Projected Year Totals | Percent Change | Amount of Change | Status |
|---|--|--|-------------------|---------------------|---------|
| 1a. Contributions, Unrestricted General Fund | | | | | |
| (Fund 01, Resources 0000-1999, Object 8980) | | | | | |
| Current Year (2025-26) | (38,441,072.00) | (40,518,624.00) | 5.4% | 2,077,552.00 | Not Met |
| 1st Subsequent Year (2026-27) | (39,703,102.00) | (42,130,548.00) | 6.1% | 2,427,446.00 | Not Met |
| 2nd Subsequent Year (2027-28) | (40,948,429.00) | (42,238,736.00) | 3.2% | 1,290,307.00 | Met |
| 1b. Transfers In, General Fund * | | | | | |
| Current Year (2025-26) | 3,746,213.00 | 3,746,213.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2026-27) | 3,744,578.00 | 3,744,578.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2027-28) | 3,744,185.00 | 3,744,185.00 | 0.0% | 0.00 | Met |
| 1c. Transfers Out, General Fund * | | | | | |
| Current Year (2025-26) | 7,631,538.00 | 9,631,538.00 | 26.2% | 2,000,000.00 | Not Met |
| 1st Subsequent Year (2026-27) | 9,884,586.00 | 9,884,586.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2027-28) | 3,971,701.00 | 9,971,701.00 | 151.1% | 6,000,000.00 | Not 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)

The increase in unrestricted contributions at First Interim is due to updated projections for Special Education, Routine Restricted Maintenance (RRM), and other restricted programs where the required contribution levels are recalculated based on current expenditure trends.

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

Explanation:
(required if NOT met)

The increase in transfers out is related to Board Approved support for programs and funds outside the General Fund, such as Deferred Maintenance.

- 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)

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 | 73,601,875.00 | 77,831,740.00 |
| b. OPEB plan(s) fiduciary net position (if applicable) | 118,757,495.00 | 129,715,203.00 |
| c. Total/Net OPEB liability (Line 2a minus Line 2b) | (45,155,620.00) | (51,883,463.00) |

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

| Estimated | Actuarial |
|--------------|--------------|
| Jun 30, 2023 | Jun 30, 2025 |

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

| 3 OPEB Contributions | Budget Adoption | |
|---|-----------------------|---------------|
| | (Form 01CS, Item S7A) | First Interim |
| a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method | | |
| 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) | 3,427,152.00 | 3,531,831.00 |
| 1st Subsequent Year (2026-27) | 3,427,190.00 | 3,441,552.00 |
| 2nd Subsequent Year (2027-28) | 3,427,190.00 | 3,443,313.00 |

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

| | | |
|-------------------------------|--------------|--------------|
| Current Year (2025-26) | 5,422,800.00 | 6,746,171.00 |
| 1st Subsequent Year (2026-27) | 5,422,800.00 | 6,746,171.00 |
| 2nd Subsequent Year (2027-28) | 5,422,800.00 | 6,746,171.00 |

d. Number of retirees receiving OPEB benefits

| | | |
|-------------------------------|-----|-----|
| Current Year (2025-26) | 753 | 658 |
| 1st Subsequent Year (2026-27) | 753 | 658 |
| 2nd Subsequent Year (2027-28) | 753 | 658 |

4. Comments:

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

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

- 1 a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)
-
- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?
-
- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?
-

| | | Budget Adoption | |
|---|---|-----------------------|---------------|
| | | (Form 01CS, Item S7B) | |
| | | Budget Adoption | First Interim |
| 2 | Self-Insurance Liabilities | | |
| | a. Accrued liability for self-insurance programs | 10,438,000.00 | 10,438,000.00 |
| | b. Unfunded liability for self-insurance programs | 10,438,000.00 | 10,438,000.00 |

| | | Budget Adoption | |
|---|--|-----------------------|---------------|
| | | (Form 01CS, Item S7B) | |
| | | Budget Adoption | First Interim |
| 3 | Self-Insurance Contributions | | |
| | a. Required contribution (funding) for self-insurance programs | | |
| | Current Year (2025-26) | 3,713,000.00 | 4,001,091.00 |
| | 1st Subsequent Year (2026-27) | 3,713,000.00 | 3,918,732.00 |
| | 2nd Subsequent Year (2027-28) | 3,713,000.00 | 3,911,725.00 |
| | b. Amount contributed (funded) for self-insurance programs | | |
| | Current Year (2025-26) | 4,181,327.00 | 4,167,807.00 |
| | 1st Subsequent Year (2026-27) | 4,181,327.00 | 4,167,807.00 |
| | 2nd Subsequent Year (2027-28) | 4,181,327.00 | 4,167,807.00 |

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 | 1,225.20 | 1,240.82 | 1,234.82 | 1,228.82 |

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

[]

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

[]

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: []

End Date: []

5. Salary settlement:

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

Is the cost of salary settlement included in the interim and multi-year projections (MYPs)?

| | | |
|--|--|--|
| | | |
|--|--|--|

One Year Agreement

Total cost of salary settlement

| | | |
|--|--|--|
| | | |
|--|--|--|

% change in salary schedule from prior year

| | | |
|--|--|--|
| | | |
|--|--|--|

or

Multiyear Agreement

Total cost of salary settlement

| | | |
|--|--|--|
| | | |
|--|--|--|

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

| | | |
|--|--|--|
| | | |
|--|--|--|

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

| |
|--|
| |
|--|

Negotiations Not Settled

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

| |
|-----------|
| 1,679,252 |
|-----------|

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

7. Amount included for any tentative salary schedule increases

| | | |
|--|--|--|
| | | |
|--|--|--|

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

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

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

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

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

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

| | | |
|----|--|--|
| No | | |
|----|--|--|

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2024-25) | Current Year (2025-26) | 1st Subsequent Year (2026-27) | 2nd Subsequent Year (2027-28) |
|---|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 1,022.00 | 1,087.36 | 1,087.36 | 1,087.36 |

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

[]

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

[]

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: []

End Date: []

5. Salary settlement:

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

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

| | | |
|--|--|--|
| | | |
|--|--|--|

One Year Agreement

Total cost of salary settlement

| | | |
|--|--|--|
| | | |
|--|--|--|

% change in salary schedule from prior year
or

| | | |
|--|--|--|
| | | |
|--|--|--|

Multiyear Agreement

Total cost of salary settlement

| | | |
|--|--|--|
| | | |
|--|--|--|

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

| | | |
|--|--|--|
| | | |
|--|--|--|

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

[]

Negotiations Not Settled

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

660,107

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

7. Amount included for any tentative salary schedule increases

| | | |
|--|--|--|
| | | |
|--|--|--|

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

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

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

| | | |
|-----|-----|-----|
| Yes | Yes | Yes |
| | | |
| | | |
| | | |

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

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

No

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

If Yes, explain the nature of the new costs:

| |
|--|
| |
|--|

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

Classified (Non-management) Step and Column Adjustments

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

| | | |
|-----|-----|-----|
| Yes | Yes | Yes |
| | | |
| | | |

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

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

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

| | | |
|----|----|----|
| 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?

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 | 151.20 | 161.38 | 161.38 | 161.38 |

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

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

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

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

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

| | 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? | No | No | No |
| 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?
- 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)

Superintendent appointed 7/1/2025

End of School District First Interim Criteria and Standards Review

GLOSSARY

Glossary of Common School Finance Terms

Average daily attendance (ADA)—There are several kinds of attendance, and these are counted in different ways. For regular attendance, ADA is equal to the average number of pupils actually attending classes who are enrolled for at least the minimum school day. Ever since 1998–99, excused absences no longer count toward ADA. Attendance is counted every day of the school year and is reported to the California Department of Education (CDE) three times a year (see Attendance Reports).

Ad valorem Taxes—Taxes that are based on the value of property, such as the standard property tax. The only new taxes based on the value of property that are allowed today are those imposed by voter approval for capital facilities bonded indebtedness, with a vote requirement of either 55% for a Proposition 39 bond or a two-thirds requirement for other bonds.

Apportionment—State aid given to a school district or county office of education. Apportionments for the Local Control Funding Formula (LCFF) and special education are calculated four times for each school year: (1) the Advance Apportionment, which is based on an agency’s prior year’s state aid, is certified in July, (2) the First Principal Apportionment (P-1) is certified February 20 of the school year corresponding to the P-1 ADA (see Attendance Reports), (3) the Second Principal Apportionment (P-2) is certified by July 2 corresponding to the P-2 ADA, and (4) the annual recalculation of the apportionment is certified in February following the school year (at the same time as the P-1 Apportionment) and is based on P-2 ADA, except for programs where the annual count of ADA is used.

Appropriation Bill—A bill before the Legislature authorizing the expenditure of public money and stipulating the amount, manner, and purpose for the expenditure items.

Assembly Bill (AB) 1200—Reference to AB 1200 (Chapter 1213/1991) that imposed major fiscal accountability controls on school districts and county offices of education, by establishing minimum reserve levels and other requirements for agency budgets and fiscal practices. See especially Education Code Sections (EC §) 1240 et seq. and 42131 et seq.

Assessed Valuation (also, assessed value)—The total value of property within a school district as determined by state and county assessors. The “AV” of a school district will influence the total property tax income. The percentage growth in statewide AV from one year to the next is an important ingredient in determining appropriations levels required from the state for fully funding district and county LCFF entitlements, as well as for Proposition 98 calculations. Ever since Proposition 13, assessed value is reset to be the true market value only at the time of property transfer or new construction.

Attendance Reports—Each school district reports its attendance three times during a school year. The First Principal Apportionment (P-1) ADA, called the P-1 ADA or the P-1 count, is counted from July 1 through the last school month ending on or before December 31 of a school year. The Second Principal Apportionment (P-2), called the P-2 ADA, is counted from July 1 through the last school month ending on or before April 15 of a school year. Fiscal or annual ADA is based on the count from July 1 through June 30. The final recalculation of the apportionment is based on the P-2 ADA except for nonpublic school, community day school, extended year, and nonpublic school funding, all of which use the annual count of ADA. Also, under certain circumstances when a district has a very large influx of migrant students in the spring, a district may request the use of annual ADA in lieu of P-2 ADA.

Base Grant—The base grant (along with the supplemental and concentration grants) replaces previously existing K–12 revenue limits and approximately forty state-funded categorical funding streams. The base grant varies based on grade span (K–3, 4–6, 7–8, 9–12).

Basic Aid—The California Constitution guarantees that each school district will receive a minimum amount of state aid, called “basic aid,” equal to \$120 per ADA or \$2,400 per district, whichever is greater. Per a change in state law effective 2003–04, state categorical aid is counted first toward meeting the minimum allocation of basic aid (ref. EC § 41975). Basic aid school districts are districts where property taxes exceed the computed LCFF entitlement; such districts receive no state aid from the LCFF.

Categorical Aid—Funds from the state or federal government granted to qualifying school agencies for specialized programs regulated and controlled by federal or state law or regulation. Examples include programs for children with special needs (such as special education) or special programs (such as child nutrition). Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their LCFF entitlement.

California Longitudinal Pupil Achievement Data System (CALPADS)—Is used to maintain individual-level data including student demographics, course data, discipline, assessments, staff assignments, and other data for state and federal reporting.

California Public Employees’ Retirement System (CalPERS)—State law requires that classified employees and their employer contribute to this retirement fund.

California State Teachers’ Retirement System (CalSTRS)—State law requires that certificated employees, their employer, and the state contribute to this pension fund.

California State Teachers’ Retirement System (CBEDS)—The statewide system of collecting classified staffing, graduation requirements, and technology data from all school districts on an “Information Day” each October.

Certificated Personnel—School employees who hold positions for which a credential is required by the state—teachers, librarians, counselors, and most administrators.

Classified Personnel—School employees who hold positions that do not require a credential—like instructional aides, custodians, clerical support, cafeteria workers, bus drivers, etc.

Class Size Penalties—The penalties imposed on school districts that have classes in excess of certain maximum sizes. (Class size penalties result in a reduction in ADA which, in turn, results in a loss in LCFF income.) See EC § 41376 and 41378.

Concentration Grant—The concentration grant (along with the supplemental and base grants) replaces previously existing K–12 funding streams. For targeted students (English learners, free or reduced-price meal (FRPM) recipients, or foster youth unduplicated counts) exceeding 55% of a local educational agency’s (LEA’s) enrollment, the concentration grant will provide 50% of the adjusted base grant.

Consumer Price Index (CPI)—A measure of the cost-of-living compiled by the United States Bureau of Labor Statistics. Separate indices of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of inflation.

Contribution—The expenditure of general purpose funds in support of a categorical program, i.e., the categorical expense requires a contribution from the district’s General Fund for support. This occurs in most districts and county offices of education (COE) that provide special education and transportation. Contributions to other programs may be caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

Cost-of-Living Adjustment (COLA)—An increase in funding for government programs, including the LCFF entitlement calculation and categorical programs. Current law ties the COLA percentage for most education programs to the annual percentage change in the “Implicit Price Deflator” for state and local governments—a government price index. See EC § 42238.1.

Criteria and Standards—Local district budgets must meet state-adopted provisions of “criteria and standards.” These provisions establish minimum fiscal standards that school districts, COE and the state use to monitor district fiscal solvency and accountability. See EC § 33127 et seq.

Declining Enrollment Adjustment—A formula that cushions the drop in income in a district with a declining student population. Under current law, districts are funded for the greater of current-year or prior-year ADA. See EC § 42238.5.

Deficit Factor—When an appropriation to the State School Fund for any specific program is insufficient to pay all claims for state aid, a deficit factor is applied to reduce the allocation of state aid to the amount appropriated.

Education Protection Account (EPA)—The EPA was created by Proposition 30 of 2012, which increased sales and income taxes on a temporary basis. Proposition 55 of 2016 continued the EPA and the increased income taxes of Proposition 30 through the year 2030. Funds collected from the

increased taxes are deposited into the EPA, which is then issued to LEAs as a replacement for the state aid portion of the LCFE.

Education Revenue Augmentation Fund (ERAF)—The fund used to collect the property taxes that are shifted from cities, the county, and special districts within each county, prior to their distribution to K–14 school agencies.

Excess Cost—Costs in excess of the average annual per-student expenditure (all resources) in a LEA during the preceding school year for an elementary or secondary school student and is computed after deducting (Title 34 Code of Federal Regulations 300.16 and 300.202):

- Amounts received under Part B of the Elementary and Secondary Education Act (ESEA)
- Amounts received under Part A of Title I of the ESEA
- Amounts received under Parts A and B of Title III of the ESEA
- Any state or local funds expended for programs that qualify under this subsection, but excluding any amounts for capital outlay and debt service
 - Each must be calculated separately

Forest Reserve Funds—25% of funds received by a county from the United States government from rentals of forest reserve lands are apportioned among the various districts in the county according to scholastic population.

Full-Time Equivalent (FTE)—The ratio of time expended in a part-time position to that of a full-time position.

Gann Limit—A limit on the appropriation of tax revenues of all levels of California government—the state, cities, counties, school agencies, and special districts imposed by Proposition 4, an initiative passed in November 1979 (reference Article XIII B of the California Constitution). Using 1978–79 as a base year, subsequent years’ limits have been adjusted for: (1) an inflation increase which is currently equal to the annual change in California per-capita personal income, and (2) the change in population, which for school agencies is the change in ADA. Although officially called “Appropriation Limits,” these limits are commonly called “Gann Limits” after Paul Gann, the author of Proposition 4.

Grade Span Adjustments (GSA)—Added to the base grants in the LCFE calculation. There is a 10.4% GSA for reduced class sizes in grades TK–3 and a 2.6% GSA for career technical education (CTE) that applies to grades 9 K–12.

Hold Harmless—A formula providing a guarantee of no loss in funding for an agency when a change in law or data would otherwise require a loss in funding.

Implicit Price Deflator—See *Cost-of-Living Adjustment*.

Individuals with Disabilities Education Act of 2004 (Formerly PL94-142)—States must develop and implement policies that assure a free appropriate public education to all children with disabilities. The state plans must be consistent with the federal statute, Title 20 United States Code Section 1400 et seq.

Learning Continuity and Attendance Plan—The Learning Continuity and Attendance Plan (Learning Continuity Plan) is a part of the overall 2020–21 State Budget package for K–12 that seeks to address funding stability for schools while providing information at the local educational agency (LEA) level for how student learning continuity will be addressed during the COVID-19 crisis in the 2020–21 school year.

Local Control and Accountability Plan (LCAP)—Under the LCFF, districts, COEs, and charter schools are required to create and update a three-year LCAP, which will describe how annual goals will be met and address state and local priorities identified in EC § 52060(d). The State Board of Education (SBE) is required to create evaluation standards to assist with analyzing strengths, weaknesses, areas of improvement, technical assistance, and identify intervention needs.

Local Control Funding Formula (LCFF)—The LCFF, which replaced revenue limits and most categorical programs starting in 2013–14. It is the amount that a district or charter school can collect annually from local property taxes and state aid. It is comprised of a base grant by grade span multiplied per unit of ADA, with grade span adjustments for class-size reduction in grades TK–3 and for CTE at the high school level. Supplemental and concentration grants are added based upon the percentage of the student population that is FRPM eligible, English learners, foster youth unduplicated counts.

Mandate Block Grant (MBG)—In 2012–13, the MBG program was established for LEAs (COEs, school districts, and charter schools [both direct and locally funded]) that elect to participate to receive reimbursement for 49 mandated activities (specified in Government Code Section [GC §] 17581.6[e]). LEAs make an annual choice to receive funds for mandated activities either through the MBG or through the traditional claim reimbursement process, for which reimbursements have been suspended indefinitely. The MBG funds are unrestricted and allocated on a per-ADA rate.

Mandated Costs—School district expenses that occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations. See Senate Bill 90, 1977, and also Proposition 4, 1979.

Maintenance Factor—See *Proposition 98*.

Miscellaneous Funds—Local revenues received from mineral royalties or bonuses and other payments in lieu of taxes. Fifty percent of such revenues are used as an offset to state aid in the LCFF.

Necessary Small School (NSS)—An elementary school with 96 or fewer ADA or high school with 286 or fewer ADA that meets the standards of being “necessary.” See EC § 42280 et seq.

Parcel Tax—A special tax that is a flat amount per parcel and not ad valorem based (i.e., not based on the assessed value of the property). Parcel taxes must be approved by a two-thirds vote of the electorate. See GC § 50079, et al.

Permissive Override Tax—Prior to Proposition 13, any of a number of local tax levies that were for specific purposes and that required only the permission of a school board to be levied. School agencies are no longer allowed to levy such taxes.

PL81-874—A federal program of “Impact Aid” that provides funds to school agencies that educate children whose families live and/or work on federal property, such as military bases. Also called “PL874.”

Prior Year’s Taxes—Tax revenues that had been delinquent in a prior year and that are received in the current fiscal year. These revenues offset state aid in the current year in the LCFF.

Proposition 13—An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Under Proposition 13, the maximum total property tax rate for all government operations—including school agencies, cities, counties, and special districts—is 1% of assessed value and additional property tax levies may only be made for voter-approved debt. Proposition 13 also defined assessed value and required a two-thirds vote to levy any special purpose tax.

Proposition 98—An initiative adopted in 1988 and then amended by Proposition 111 in 1990. Proposition 98 contains three major provisions: (1) a minimum level of state funding for K–14 school agencies (unless suspended by the Legislature); (2) a formula for allocating any state tax revenues in excess of the state’s Gann Limit; and (3) the requirement that a School Accountability Report Card be prepared for every school. The minimum funding base is set equal to the greater of the amount of state aid determined by two formulas, commonly called “Test 1” and “Test 2” unless an alternative formula, known as “Test 3,” applies.

- “Test 1” originally provided that K–14 school agencies shall receive at least 39.5% of state General Fund tax revenues in each year, the same percentage as was appropriated for K–14 school agencies in 1986–87.
- “Test 2” provides that K–14 school agencies shall receive at least the same amount of combined state aid and local tax dollars as was received in the prior year, adjusted for the statewide growth in K–12 ADA and an inflation factor equal to the annual percentage change in per-capita personal income.
- “Test 3” only applies in years in which the annual percentage change in per-capita state General Fund tax revenues plus 1/2% is lower than the “Test 2” inflation factor (i.e., the change in per-

capita personal income), in which case the inflation factor is reduced to the annual percentage change in per capita state General Fund tax revenues plus 1/2%.

One of the provisions of Proposition 98 (as amended by Proposition 111) applies only if the minimum funding level is reduced due either to “Test 3” or the suspension of the minimum funding level by the Legislature and Governor. In such a situation, a “maintenance factor” is initially set equal to the amount of that year’s funding reduction due to “Test 3” or suspension, and this amount grows each year by statewide ADA growth and the “Test 2” inflation factor. In subsequent years when state taxes per-capita grow faster than personal income per capita, this “maintenance factor” is restored by increasing the Proposition 98 minimum funding level until the funding base is fully restored. This restoration process is applied prospectively only, and there is no requirement that the revenue loss in the year or years prior to the maintenance factor being fully restored be made up.

Reserves—Funds set aside in a school agency budget to provide for economic uncertainties, future expenditures, working capital, or other purposes.

Regional Occupational Center or Program (ROC/P)—A vocational educational program for high school students and adults. An ROC/P may be operated by a single district, by a consortium of districts under a joint powers agreement, or by a COE for the districts within the county.

Senate Bill (SB) 90—Reference to either:

1. SB 90/1972, which established the revenue limit system for funding school districts. The first revenue limit amount was determined by dividing the district’s 1972–73 state and property tax income by that year’s ADA. This original per-ADA amount became the historical base for all subsequent revenue limit calculations.
2. SB 90/1977, which required that the state reimburse state-imposed mandates on local governments.

SB 813—Reference to SB 813/1983 that provided a series of education “reforms” in funding calculations. Longer day, longer year, mentor teachers, and beginning teacher salary adjustments are a few of the programs implemented by this 1983 legislation.

Secured Roll—That portion of the assessed value that is stationary, i.e., land and buildings. See also *Unsecured Roll*. The secured roll averages about 90% of the taxable property in a district.

Serrano Decision—In 1974, the California Superior Court in Los Angeles County ruled in the *Serrano v. Priest* case that school district revenues in California depended so heavily on local property taxes that students in districts with a low assessed value per pupil were denied an equal educational opportunity in violation of the “Equal Protection” clause of the California Constitution. This ruling established certain standards under which the school finance system would be constitutional and was upheld by the California Supreme Court in 1976. In 1983, the

California Superior Court in Los Angeles County ruled that the system of school finance in effect at that time was in compliance with the earlier California Superior Court order. After several appeals, in March 1989, all of the plaintiffs in the case agreed to dismiss their legal challenges, thereby settling *Serrano v. Priest* as a legal issue.

State School Fund—Each year the state appropriates money to this fund, which is then used to make state aid payments to school agencies. Section A of the State School Fund is for K–12 education and Section B is for community college education.

Subventions—The term used to describe assistance or financial support, usually from higher governmental units to local governments or school agencies. State aid to school agencies is a state subvention.

Sunset—The termination of a categorical program. A schedule is in current law for the Legislature to consider the “sunset” of most state categorical programs. If a program sunsets under this schedule, the funding for the program shall continue for the general purposes of the program, but the specific laws and regulations shall no longer apply.

Supplemental Grant—Created under the LCFF, the supplemental grant (along with the concentration and base grants) replaces previously existing K–12 funding streams. The supplemental grant equals 20% of the adjusted base grant for targeted disadvantaged students (English learners, FRPM recipients, or foster youth unduplicated counts).

Supplemental Roll—An additional property tax assessment for properties that are sold or newly constructed that reflect a higher market value than on their prior lien date. By taxing this increase in assessed value immediately—rather than waiting until the next lien date—additional property taxes are generated.

Test 1/Test 2/Test 3—See *Proposition 98*.

Transitional Kindergarten (TK)—A developmentally appropriate program offered to children (at ages 4 or 5) that are too young to start kindergarten in that year. Essentially, California offers a two-year kindergarten program.

Unsecured Roll—That portion of assessed property that is movable, such as boats, planes, etc.

Waivers—Permission from the SBE—or, in some cases, from the State Superintendent of Public Instruction—to set aside the requirements of an Education Code provision upon the request of a school district. See EC § 33050.

NOTES

