



CAJON VALLEY

UNION SCHOOL DISTRICT

2025-26 ADOPTED BUDGET

2025-26 FIRST INTERIM REPORT

State SACS and District Schedules
for First Interim Financial Report
December 16, 2025

GENERAL FUND

2025-26 FIRST INTERIM BUDGET

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	220,025,267.00	220,025,267.00	49,161,641.29	227,589,847.00	7,564,580.00	3.4%
2) Federal Revenue		8100-8299	8,874.00	8,874.00	8,595.24	8,595.24	(278.76)	-3.1%
3) Other State Revenue		8300-8599	5,202,107.00	5,202,107.00	479,596.00	5,277,721.00	75,614.00	1.5%
4) Other Local Revenue		8600-8799	10,767,066.00	10,767,066.00	1,564,975.63	11,685,163.37	918,097.37	8.5%
5) TOTAL, REVENUES			236,003,314.00	236,003,314.00	51,214,808.16	244,561,326.61		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	80,096,839.41	80,096,839.41	23,255,437.87	83,154,906.61	(3,058,067.20)	-3.8%
2) Classified Salaries		2000-2999	27,656,937.51	27,656,937.51	8,130,039.52	28,473,396.71	(816,459.20)	-3.0%
3) Employee Benefits		3000-3999	42,780,983.00	42,780,983.00	12,710,551.91	44,224,983.08	(1,444,000.08)	-3.4%
4) Books and Supplies		4000-4999	6,918,879.60	6,918,879.60	1,149,939.64	17,347,740.89	(10,428,861.29)	-150.7%
5) Services and Other Operating Expenditures		5000-5999	18,267,131.19	18,267,131.19	8,475,926.81	21,467,261.84	(3,200,130.65)	-17.5%
6) Capital Outlay		6000-6999	200,000.00	200,000.00	1,059,324.41	4,448,513.02	(4,248,513.02)	-2,124.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	77,564.00	77,564.00	19,324.00	77,564.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,521,811.81)	(4,521,811.81)	(2,329.89)	(5,627,605.81)	1,105,794.00	-24.5%
9) TOTAL, EXPENDITURES			171,476,522.90	171,476,522.90	54,798,214.27	193,566,760.34		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			64,526,791.10	64,526,791.10	(3,583,406.11)	50,994,566.27		
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	2,357,537.00	2,357,537.00	0.00	2,357,537.00	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	(63,465,922.95)	(63,465,922.95)	0.00	(68,069,715.53)	(4,603,792.58)	7.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(65,823,459.95)	(65,823,459.95)	0.00	(70,427,252.53)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(1,296,668.85)	(1,296,668.85)	(3,583,406.11)	(19,432,686.26)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	63,971,731.96	82,638,846.85		82,638,846.85	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			63,971,731.96	82,638,846.85		82,638,846.85		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			63,971,731.96	82,638,846.85		82,638,846.85		
2) Ending Balance, June 30 (E + F1e)			62,675,063.11	81,342,178.00		63,206,160.59		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	152,374.00	113,750.87		113,750.87		
Stores		9712	262,850.00	251,946.30		251,946.30		
Prepaid Items		9713	57,570.87	446,836.40		446,836.40		
All Others		9719	0.00	0.00		0.00		

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

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b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	30,785,089.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	9,816,347.00	9,816,347.00		11,185,929.00		
Unassigned/Unappropriated Amount		9790	52,385,921.24	39,928,208.43		51,207,698.02		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	149,221,634.00	149,221,634.00	40,562,104.00	148,214,308.00	(1,007,326.00)	-0.7%
Education Protection Account State Aid - Current Year		8012	29,493,451.00	29,493,451.00	9,153,636.00	36,752,618.00	7,259,167.00	24.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	199,953.00	199,953.00	29.36	197,423.00	(2,530.00)	-1.3%
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	44,385,417.00	44,385,417.00	24,744.98	45,611,837.00	1,226,420.00	2.8%
Unsecured Roll Taxes		8042	1,506,804.00	1,506,804.00	1,467,275.99	1,564,270.00	57,466.00	3.8%
Prior Years' Taxes		8043	(5,212.00)	(5,212.00)	6,039.26	6,512.00	11,724.00	-224.9%
Supplemental Taxes		8044	2,793,340.00	2,793,340.00	787,803.70	2,863,322.00	69,982.00	2.5%
Education Revenue Augmentation Fund (ERAF)		8045	41,169.00	41,169.00	0.00	(189,757.00)	(230,926.00)	-560.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,528,314.00	3,528,314.00	0.00	3,896,763.00	368,449.00	10.4%
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			231,164,870.00	231,164,870.00	52,001,633.29	238,917,296.00	7,752,426.00	3.4%
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	(11,139,603.00)	(11,139,603.00)	(2,839,992.00)	(11,327,449.00)	(187,846.00)	1.7%
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			220,025,267.00	220,025,267.00	49,161,641.29	227,589,847.00	7,564,580.00	3.4%
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		

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Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	8,874.00	8,874.00	8,595.24	8,595.24	(278.76)	-3.1%
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			8,874.00	8,874.00	8,595.24	8,595.24	(278.76)	-3.1%
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	583,881.00	583,881.00	0.00	583,881.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,859,917.00	2,859,917.00	0.00	2,859,917.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)								
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						

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California Clean Energy Jobs Act	6230	8590						
Arts and Music in Schools (Prop 28)	6770	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	1,758,309.00	1,758,309.00	479,596.00	1,833,923.00	75,614.00	4.3%
TOTAL, OTHER STATE REVENUE			5,202,107.00	5,202,107.00	479,596.00	5,277,721.00	75,614.00	1.5%
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	50,000.00	50,000.00	27,851.51	50,000.00	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	189,536.00	189,536.00	48,888.50	189,536.00	0.00	0.0%
Interest		8660	2,500,000.00	2,500,000.00	210,794.20	2,503,025.00	3,025.00	0.1%
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	75,000.00	75,000.00	24,758.48	75,000.00	0.00	0.0%
Interagency Services		8677	4,577,250.00	4,577,250.00	0.00	4,577,250.00	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	3,375,280.00	3,375,280.00	1,252,682.94	4,290,352.37	915,072.37	27.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						

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From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,767,066.00	10,767,066.00	1,564,975.63	11,685,163.37	918,097.37	8.5%
TOTAL, REVENUES			236,003,314.00	236,003,314.00	51,214,808.16	244,561,326.61	8,558,012.61	3.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	60,947,190.47	60,947,190.47	17,376,085.20	63,688,293.66	(2,741,103.19)	-4.5%
Certificated Pupil Support Salaries		1200	7,062,035.00	7,062,035.00	1,998,640.56	7,394,078.90	(332,043.90)	-4.7%
Certificated Supervisors' and Administrators' Salaries		1300	9,265,715.50	9,265,715.50	3,200,313.46	9,404,075.52	(138,360.02)	-1.5%
Other Certificated Salaries		1900	2,821,898.44	2,821,898.44	680,398.65	2,668,458.53	153,439.91	5.4%
TOTAL, CERTIFICATED SALARIES			80,096,839.41	80,096,839.41	23,255,437.87	83,154,906.61	(3,058,067.20)	-3.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,730,761.00	1,730,761.00	486,091.21	2,313,751.87	(582,990.87)	-33.7%
Classified Support Salaries		2200	10,886,063.00	10,886,063.00	3,139,212.38	10,713,107.85	172,955.15	1.6%
Classified Supervisors' and Administrators' Salaries		2300	3,250,809.93	3,250,809.93	1,032,799.98	3,149,799.93	101,010.00	3.1%
Clerical, Technical and Office Salaries		2400	9,026,398.99	9,026,398.99	2,812,713.96	9,331,307.59	(304,908.60)	-3.4%
Other Classified Salaries		2900	2,762,904.59	2,762,904.59	659,221.99	2,965,429.47	(202,524.88)	-7.3%
TOTAL, CLASSIFIED SALARIES			27,656,937.51	27,656,937.51	8,130,039.52	28,473,396.71	(816,459.20)	-3.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	15,216,298.00	15,216,298.00	4,320,555.51	15,013,941.65	202,356.35	1.3%
PERS		3201-3202	6,605,434.00	6,605,434.00	2,093,402.06	7,292,751.81	(687,317.81)	-10.4%
OASDI/Medicare/Alternative		3301-3302	3,329,719.00	3,329,719.00	961,544.62	3,448,249.29	(118,530.29)	-3.6%
Health and Welfare Benefits		3401-3402	12,454,917.00	12,454,917.00	3,410,715.12	13,137,738.30	(682,821.30)	-5.5%
Unemployment Insurance		3501-3502	55,344.00	55,344.00	17,433.05	59,354.36	(4,010.36)	-7.2%
Workers' Compensation		3601-3602	3,458,450.00	3,458,450.00	1,493,714.78	3,564,888.03	(106,438.03)	-3.1%
OPEB, Allocated		3701-3702	1,612,417.00	1,612,417.00	332,225.00	1,618,166.08	(5,749.08)	-0.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	48,404.00	48,404.00	80,961.77	89,893.56	(41,489.56)	-85.7%
TOTAL, EMPLOYEE BENEFITS			42,780,983.00	42,780,983.00	12,710,551.91	44,224,983.08	(1,444,000.08)	-3.4%
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	417,100.00	417,100.00	5,492.53	1,143,197.87	(726,097.87)	-174.1%
Materials and Supplies		4300	5,843,547.60	5,843,547.60	1,047,075.55	13,134,287.53	(7,290,739.93)	-124.8%
Noncapitalized Equipment		4400	658,232.00	658,232.00	97,371.56	3,070,255.49	(2,412,023.49)	-366.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,918,879.60	6,918,879.60	1,149,939.64	17,347,740.89	(10,428,861.29)	-150.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%

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Travel and Conferences		5200	448,441.00	448,441.00	70,628.58	461,410.07	(12,969.07)	-2.9%
Dues and Memberships		5300	93,962.00	93,962.00	72,480.40	93,962.00	0.00	0.0%
Insurance		5400-5450	2,664,033.00	2,664,033.00	3,130,064.40	3,192,779.58	(528,746.58)	-19.8%
Operations and Housekeeping Services		5500	5,266,435.00	5,266,435.00	1,500,200.75	5,266,935.00	(500.00)	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,601,830.00	1,601,830.00	299,989.12	2,808,677.84	(1,206,847.84)	-75.3%
Transfers of Direct Costs		5710	(384,751.00)	(384,751.00)	(274,937.30)	(391,896.22)	7,145.22	-1.9%
Transfers of Direct Costs - Interfund		5750	(174,540.94)	(174,540.94)	(48,676.62)	(120,650.15)	(53,890.79)	30.9%
Professional/Consulting Services and Operating Expenditures		5800	8,011,518.13	8,011,518.13	3,590,111.06	9,414,154.85	(1,402,636.72)	-17.5%
Communications		5900	740,204.00	740,204.00	136,066.42	741,888.87	(1,684.87)	-0.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,267,131.19	18,267,131.19	8,475,926.81	21,467,261.84	(3,200,130.65)	-17.5%
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	150,000.00	(150,000.00)	New
Buildings and Improvements of Buildings		6200	50,000.00	50,000.00	698,497.18	1,733,331.77	(1,683,331.77)	-3,366.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	150,000.00	150,000.00	360,827.23	2,565,181.25	(2,415,181.25)	-1,610.1%
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			200,000.00	200,000.00	1,059,324.41	4,448,513.02	(4,248,513.02)	-2,124.3%
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	77,564.00	77,564.00	19,324.00	77,564.00	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%

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 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)			77,564.00	77,564.00	19,324.00	77,564.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(3,789,465.40)	(3,789,465.40)	(2,329.89)	(4,825,903.37)	1,036,437.97	-27.4%
Transfers of Indirect Costs - Interfund		7350	(732,346.41)	(732,346.41)	0.00	(801,702.44)	69,356.03	-9.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,521,811.81)	(4,521,811.81)	(2,329.89)	(5,627,605.81)	1,105,794.00	-24.5%
TOTAL, EXPENDITURES			171,476,522.90	171,476,522.90	54,798,214.27	193,566,760.34	(22,090,237.44)	-12.9%
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	2,357,537.00	2,357,537.00	0.00	2,357,537.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,357,537.00	2,357,537.00	0.00	2,357,537.00	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%
(d) TOTAL, USES			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)
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(63,465,922.95)	(63,465,922.95)	0.00	(68,069,715.53)	(4,603,792.58)	7.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(63,465,922.95)	(63,465,922.95)	0.00	(68,069,715.53)	(4,603,792.58)	7.3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(65,823,459.95)	(65,823,459.95)	0.00	(70,427,252.53)	(4,603,792.58)	7.0%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	1,632,006.00	1,632,006.00	0.00	1,639,780.00	7,774.00	0.5%
2) Federal Revenue		8100-8299	17,479,745.00	17,479,745.00	2,252,668.15	19,929,268.44	2,449,523.44	14.0%
3) Other State Revenue		8300-8599	42,872,910.62	42,872,910.62	14,348,354.25	59,098,083.87	16,225,173.25	37.8%
4) Other Local Revenue		8600-8799	20,110,030.69	20,110,030.69	5,086,989.81	18,781,116.80	(1,328,913.89)	-6.6%
5) TOTAL, REVENUES			82,094,692.31	82,094,692.31	21,688,012.21	99,448,249.11		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	44,336,600.65	44,336,600.65	12,436,414.81	49,767,568.45	(5,430,967.80)	-12.2%
2) Classified Salaries		2000-2999	33,339,819.87	33,339,819.87	10,000,872.21	35,565,175.00	(2,225,355.13)	-6.7%
3) Employee Benefits		3000-3999	42,557,185.42	42,557,185.42	8,817,103.57	45,820,166.14	(3,262,980.72)	-7.7%
4) Books and Supplies		4000-4999	4,982,930.26	4,982,930.26	1,352,530.56	11,777,193.99	(6,794,263.73)	-136.4%
5) Services and Other Operating Expenditures		5000-5999	18,890,252.84	18,890,252.84	5,929,976.44	21,248,165.01	(2,357,912.17)	-12.5%
6) Capital Outlay		6000-6999	3,759,955.00	3,759,955.00	2,178,335.63	6,118,346.86	(2,358,391.86)	-62.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,721,296.00	1,721,296.00	48,319.49	1,817,454.52	(96,158.52)	-5.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3,789,465.40	3,789,465.40	2,329.89	4,825,903.37	(1,036,437.97)	-27.4%
9) TOTAL, EXPENDITURES			153,377,505.44	153,377,505.44	40,765,882.60	176,939,973.34		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(71,282,813.13)	(71,282,813.13)	(19,077,870.39)	(77,491,724.23)		
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	63,465,922.95	63,465,922.95	0.00	68,069,715.53	4,603,792.58	7.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			63,465,922.95	63,465,922.95	0.00	68,069,715.53		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,816,890.18)	(7,816,890.18)	(19,077,870.39)	(9,422,008.70)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	28,759,206.96	39,336,689.00		39,336,689.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,759,206.96	39,336,689.00		39,336,689.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,759,206.96	39,336,689.00		39,336,689.00		
2) Ending Balance, June 30 (E + F1e)			20,942,316.78	31,519,798.82		29,914,680.30		
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	20,942,316.78	31,520,172.24		29,914,680.31		
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	(373.42)		(.01)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	1,632,006.00	1,632,006.00	0.00	1,639,780.00	7,774.00	0.5%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,632,006.00	1,632,006.00	0.00	1,639,780.00	7,774.00	0.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,818,038.00	4,818,038.00	0.00	4,836,622.37	18,584.37	0.4%
Special Education Discretionary Grants		8182	491,034.00	491,034.00	2,593.01	521,953.01	30,919.01	6.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	8,651,478.00	8,651,478.00	1,219,826.39	9,515,982.39	864,504.39	10.0%
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	877,427.00	877,427.00	198,251.78	1,083,912.78	206,485.78	23.5%
Title III, Immigrant Student Program	4201	8290	217,178.00	217,178.00	0.00	226,269.00	9,091.00	4.2%
Title III, English Learner Program	4203	8290	678,472.00	678,472.00	114,689.97	1,069,421.97	390,949.97	57.6%
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	991,163.00	991,163.00	217,307.00	1,420,151.92	428,988.92	43.3%
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	754,955.00	754,955.00	500,000.00	1,254,955.00	500,000.00	66.2%
TOTAL, FEDERAL REVENUE			17,479,745.00	17,479,745.00	2,252,668.15	19,929,268.44	2,449,523.44	14.0%
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	1,101,091.00	1,101,091.00	318,736.00	1,101,091.00	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	1,282,407.00	1,282,407.00	0.00	1,282,407.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	23,191,374.00	23,191,374.00	7,228,596.00	25,816,415.00	2,625,041.00	11.3%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	2,683,108.00	2,683,108.00	906,270.00	3,236,683.00	553,575.00	20.6%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	14,614,930.62	14,614,930.62	5,894,752.25	27,661,487.87	13,046,557.25	89.3%
TOTAL, OTHER STATE REVENUE			42,872,910.62	42,872,910.62	14,348,354.25	59,098,083.87	16,225,173.25	37.8%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	3,514,435.31	3,514,435.31	27,004.67	3,595,009.53	80,574.22	2.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,654,881.38	1,654,881.38	984,415.14	371,949.27	(1,282,932.11)	-77.5%
Tuition		8710	266,364.00	266,364.00	0.00	266,364.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From County Offices	6500	8792	14,674,350.00	14,674,350.00	4,075,570.00	14,547,794.00	(126,556.00)	-0.9%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,110,030.69	20,110,030.69	5,086,989.81	18,781,116.80	(1,328,913.89)	-6.6%
TOTAL, REVENUES			82,094,692.31	82,094,692.31	21,688,012.21	99,448,249.11	17,353,556.80	21.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	34,070,523.65	34,070,523.65	8,881,465.36	37,348,164.90	(3,277,641.25)	-9.6%
Certificated Pupil Support Salaries		1200	2,593,750.00	2,593,750.00	746,096.46	2,843,564.31	(249,814.31)	-9.6%
Certificated Supervisors' and Administrators' Salaries		1300	6,272,969.00	6,272,969.00	2,108,205.76	6,634,058.32	(361,089.32)	-5.8%
Other Certificated Salaries		1900	1,399,358.00	1,399,358.00	700,647.23	2,941,780.92	(1,542,422.92)	-110.2%
TOTAL, CERTIFICATED SALARIES			44,336,600.65	44,336,600.65	12,436,414.81	49,767,568.45	(5,430,967.80)	-12.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	23,059,404.00	23,059,404.00	6,787,064.36	24,645,482.52	(1,586,078.52)	-6.9%
Classified Support Salaries		2200	5,999,411.00	5,999,411.00	1,898,448.23	6,439,232.31	(439,821.31)	-7.3%
Classified Supervisors' and Administrators' Salaries		2300	963,855.00	963,855.00	345,633.28	1,005,119.00	(41,264.00)	-4.3%
Clerical, Technical and Office Salaries		2400	1,779,398.40	1,779,398.40	530,889.39	1,889,117.29	(109,718.89)	-6.2%
Other Classified Salaries		2900	1,537,751.47	1,537,751.47	438,836.95	1,586,223.88	(48,472.41)	-3.2%
TOTAL, CLASSIFIED SALARIES			33,339,819.87	33,339,819.87	10,000,872.21	35,565,175.00	(2,225,355.13)	-6.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	19,354,637.90	19,354,637.90	2,251,830.25	20,007,033.33	(652,395.43)	-3.4%
PERS		3201-3202	8,784,349.21	8,784,349.21	2,704,095.33	9,763,244.75	(978,895.54)	-11.1%
OASDI/Medicare/Alternative		3301-3302	3,157,063.00	3,157,063.00	969,426.06	3,491,710.82	(334,647.82)	-10.6%
Health and Welfare Benefits		3401-3402	8,496,632.31	8,496,632.31	2,155,425.15	9,483,723.45	(987,091.14)	-11.6%
Unemployment Insurance		3501-3502	38,899.00	38,899.00	11,339.07	45,881.97	(6,982.97)	-18.0%
Workers' Compensation		3601-3602	2,414,116.00	2,414,116.00	723,366.01	2,670,462.91	(256,346.91)	-10.6%
OPEB, Allocated		3701-3702	310,788.00	310,788.00	0.00	355,428.91	(44,640.91)	-14.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	700.00	700.00	1,621.70	2,680.00	(1,980.00)	-282.9%
TOTAL, EMPLOYEE BENEFITS			42,557,185.42	42,557,185.42	8,817,103.57	45,820,166.14	(3,262,980.72)	-7.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	450,000.00	450,000.00	169,253.67	450,000.00	0.00	0.0%
Books and Other Reference Materials		4200	112,140.00	112,140.00	52,164.26	129,474.18	(17,334.18)	-15.5%
Materials and Supplies		4300	3,986,829.26	3,986,829.26	1,001,385.47	10,587,174.81	(6,600,345.55)	-165.6%
Noncapitalized Equipment		4400	433,961.00	433,961.00	129,727.16	610,545.00	(176,584.00)	-40.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,982,930.26	4,982,930.26	1,352,530.56	11,777,193.99	(6,794,263.73)	-136.4%
SERVICES AND OTHER OPERATING EXPENDITURES								

SACS Financial Reporting Software -
SACS V14

File: Fund-Ai, Version 7

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	221,126.17	221,126.17	71,276.29	464,326.20	(243,200.03)	-110.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	700,038.56	700,038.56	(700,038.56)	New
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	907,259.00	907,259.00	317,487.62	933,625.72	(26,366.72)	-2.9%
Transfers of Direct Costs		5710	384,751.00	384,751.00	274,937.30	391,896.22	(7,145.22)	-1.9%
Transfers of Direct Costs - Interfund		5750	(400.00)	(400.00)	0.00	(55,300.00)	54,900.00	-13,725.0%
Professional/Consulting Services and Operating Expenditures		5800	17,336,047.67	17,336,047.67	4,554,878.12	18,768,742.74	(1,432,695.07)	-8.3%
Communications		5900	41,469.00	41,469.00	11,358.55	44,835.57	(3,366.57)	-8.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,890,252.84	18,890,252.84	5,929,976.44	21,248,165.01	(2,357,912.17)	-12.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	1,500,000.00	1,500,000.00	293,554.30	1,516,932.33	(16,932.33)	-1.1%
Buildings and Improvements of Buildings		6200	1,500,000.00	1,500,000.00	1,732,452.73	2,644,617.67	(1,144,617.67)	-76.3%
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	759,955.00	759,955.00	152,328.60	1,956,796.86	(1,196,841.86)	-157.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,759,955.00	3,759,955.00	2,178,335.63	6,118,346.86	(2,358,391.86)	-62.7%
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	1,155,151.00	1,155,151.00	0.00	1,264,729.52	(109,578.52)	-9.5%
Payments to County Offices		7142	566,145.00	566,145.00	48,319.49	552,725.00	13,420.00	2.4%
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%

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)
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)			1,721,296.00	1,721,296.00	48,319.49	1,817,454.52	(96,158.52)	-5.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	3,789,465.40	3,789,465.40	2,329.89	4,825,903.37	(1,036,437.97)	-27.4%
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			3,789,465.40	3,789,465.40	2,329.89	4,825,903.37	(1,036,437.97)	-27.4%
TOTAL, EXPENDITURES			153,377,505.44	153,377,505.44	40,765,882.60	176,939,973.34	(23,562,467.90)	-15.4%
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%

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	63,465,922.95	63,465,922.95	0.00	68,069,715.53	4,603,792.58	7.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			63,465,922.95	63,465,922.95	0.00	68,069,715.53	4,603,792.58	7.3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			63,465,922.95	63,465,922.95	0.00	68,069,715.53	(4,603,792.58)	-7.3%

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	221,657,273.00	221,657,273.00	49,161,641.29	229,229,627.00	7,572,354.00	3.4%
2) Federal Revenue		8100-8299	17,488,619.00	17,488,619.00	2,261,263.39	19,937,863.68	2,449,244.68	14.0%
3) Other State Revenue		8300-8599	48,075,017.62	48,075,017.62	14,827,950.25	64,375,804.87	16,300,787.25	33.9%
4) Other Local Revenue		8600-8799	30,877,096.69	30,877,096.69	6,651,965.44	30,466,280.17	(410,816.52)	-1.3%
5) TOTAL, REVENUES			318,098,006.31	318,098,006.31	72,902,820.37	344,009,575.72		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	124,433,440.06	124,433,440.06	35,691,852.68	132,922,475.06	(8,489,035.00)	-6.8%
2) Classified Salaries		2000-2999	60,996,757.38	60,996,757.38	18,130,911.73	64,038,571.71	(3,041,814.33)	-5.0%
3) Employee Benefits		3000-3999	85,338,168.42	85,338,168.42	21,527,655.48	90,045,149.22	(4,706,980.80)	-5.5%
4) Books and Supplies		4000-4999	11,901,809.86	11,901,809.86	2,502,470.20	29,124,934.88	(17,223,125.02)	-144.7%
5) Services and Other Operating Expenditures		5000-5999	37,157,384.03	37,157,384.03	14,405,903.25	42,715,426.85	(5,558,042.82)	-15.0%
6) Capital Outlay		6000-6999	3,959,955.00	3,959,955.00	3,237,660.04	10,566,859.88	(6,606,904.88)	-166.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,798,860.00	1,798,860.00	67,643.49	1,895,018.52	(96,158.52)	-5.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(732,346.41)	(732,346.41)	0.00	(801,702.44)	69,356.03	-9.5%
9) TOTAL, EXPENDITURES			324,854,028.34	324,854,028.34	95,564,096.87	370,506,733.68		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,756,022.03)	(6,756,022.03)	(22,661,276.50)	(26,497,157.96)		
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	2,357,537.00	2,357,537.00	0.00	2,357,537.00	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			(2,357,537.00)	(2,357,537.00)	0.00	(2,357,537.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,113,559.03)	(9,113,559.03)	(22,661,276.50)	(28,854,694.96)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	92,730,938.92	121,975,535.85		121,975,535.85	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			92,730,938.92	121,975,535.85		121,975,535.85		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			92,730,938.92	121,975,535.85		121,975,535.85		
2) Ending Balance, June 30 (E + F1e)			83,617,379.89	112,861,976.82		93,120,840.89		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	152,374.00	113,750.87		113,750.87		
Stores		9712	262,850.00	251,946.30		251,946.30		
Prepaid Items		9713	57,570.87	446,836.40		446,836.40		
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	20,942,316.78	31,520,172.24		29,914,680.31		
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	30,785,089.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	9,816,347.00	9,816,347.00		11,185,929.00		
Unassigned/Unappropriated Amount		9790	52,385,921.24	39,927,835.01		51,207,698.01		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	149,221,634.00	149,221,634.00	40,562,104.00	148,214,308.00	(1,007,326.00)	-0.7%
Education Protection Account State Aid - Current Year		8012	29,493,451.00	29,493,451.00	9,153,636.00	36,752,618.00	7,259,167.00	24.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	199,953.00	199,953.00	29.36	197,423.00	(2,530.00)	-1.3%
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	44,385,417.00	44,385,417.00	24,744.98	45,611,837.00	1,226,420.00	2.8%
Unsecured Roll Taxes		8042	1,506,804.00	1,506,804.00	1,467,275.99	1,564,270.00	57,466.00	3.8%
Prior Years' Taxes		8043	(5,212.00)	(5,212.00)	6,039.26	6,512.00	11,724.00	-224.9%
Supplemental Taxes		8044	2,793,340.00	2,793,340.00	787,803.70	2,863,322.00	69,982.00	2.5%
Education Revenue Augmentation Fund (ERAF)		8045	41,169.00	41,169.00	0.00	(189,757.00)	(230,926.00)	-560.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,528,314.00	3,528,314.00	0.00	3,896,763.00	368,449.00	10.4%
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			231,164,870.00	231,164,870.00	52,001,633.29	238,917,296.00	7,752,426.00	3.4%
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	(11,139,603.00)	(11,139,603.00)	(2,839,992.00)	(11,327,449.00)	(187,846.00)	1.7%
Property Taxes Transfers		8097	1,632,006.00	1,632,006.00	0.00	1,639,780.00	7,774.00	0.5%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			221,657,273.00	221,657,273.00	49,161,641.29	229,229,627.00	7,572,354.00	3.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,818,038.00	4,818,038.00	0.00	4,836,622.37	18,584.37	0.4%
Special Education Discretionary Grants		8182	491,034.00	491,034.00	2,593.01	521,953.01	30,919.01	6.3%

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)
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	8,874.00	8,874.00	8,595.24	8,595.24	(278.76)	-3.1%
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	8,651,478.00	8,651,478.00	1,219,826.39	9,515,982.39	864,504.39	10.0%
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	877,427.00	877,427.00	198,251.78	1,083,912.78	206,485.78	23.5%
Title III, Immigrant Student Program	4201	8290	217,178.00	217,178.00	0.00	226,269.00	9,091.00	4.2%
Title III, English Learner Program	4203	8290	678,472.00	678,472.00	114,689.97	1,069,421.97	390,949.97	57.6%
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	991,163.00	991,163.00	217,307.00	1,420,151.92	428,988.92	43.3%
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	754,955.00	754,955.00	500,000.00	1,254,955.00	500,000.00	66.2%
TOTAL, FEDERAL REVENUE			17,488,619.00	17,488,619.00	2,261,263.39	19,937,863.68	2,449,244.68	14.0%
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	1,101,091.00	1,101,091.00	318,736.00	1,101,091.00	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	583,881.00	583,881.00	0.00	583,881.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	4,142,324.00	4,142,324.00	0.00	4,142,324.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	23,191,374.00	23,191,374.00	7,228,596.00	25,816,415.00	2,625,041.00	11.3%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%

2025-26 First Interim
General Fund
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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)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	2,683,108.00	2,683,108.00	906,270.00	3,236,683.00	553,575.00	20.6%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	16,373,239.62	16,373,239.62	6,374,348.25	29,495,410.87	13,122,171.25	80.1%
TOTAL, OTHER STATE REVENUE			48,075,017.62	48,075,017.62	14,827,950.25	64,375,804.87	16,300,787.25	33.9%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	50,000.00	50,000.00	27,851.51	50,000.00	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	189,536.00	189,536.00	48,888.50	189,536.00	0.00	0.0%
Interest		8660	2,500,000.00	2,500,000.00	210,794.20	2,503,025.00	3,025.00	0.1%
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	75,000.00	75,000.00	24,758.48	75,000.00	0.00	0.0%
Interagency Services		8677	8,091,685.31	8,091,685.31	27,004.67	8,172,259.53	80,574.22	1.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	5,030,161.38	5,030,161.38	2,237,098.08	4,662,301.64	(367,859.74)	-7.3%
Tuition		8710	266,364.00	266,364.00	0.00	266,364.00	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
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)
From County Offices	6500	8792	14,674,350.00	14,674,350.00	4,075,570.00	14,547,794.00	(126,556.00)	-0.9%
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			30,877,096.69	30,877,096.69	6,651,965.44	30,466,280.17	(410,816.52)	-1.3%
TOTAL, REVENUES			318,098,006.31	318,098,006.31	72,902,820.37	344,009,575.72	25,911,569.41	8.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	95,017,714.12	95,017,714.12	26,257,550.56	101,036,458.56	(6,018,744.44)	-6.3%
Certificated Pupil Support Salaries		1200	9,655,785.00	9,655,785.00	2,744,737.02	10,237,643.21	(581,858.21)	-6.0%
Certificated Supervisors' and Administrators' Salaries		1300	15,538,684.50	15,538,684.50	5,308,519.22	16,038,133.84	(499,449.34)	-3.2%
Other Certificated Salaries		1900	4,221,256.44	4,221,256.44	1,381,045.88	5,610,239.45	(1,388,983.01)	-32.9%
TOTAL, CERTIFICATED SALARIES			124,433,440.06	124,433,440.06	35,691,852.68	132,922,475.06	(8,489,035.00)	-6.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	24,790,165.00	24,790,165.00	7,273,155.57	26,959,234.39	(2,169,069.39)	-8.7%
Classified Support Salaries		2200	16,885,474.00	16,885,474.00	5,037,660.61	17,152,340.16	(266,866.16)	-1.6%
Classified Supervisors' and Administrators' Salaries		2300	4,214,664.93	4,214,664.93	1,378,433.26	4,154,918.93	59,746.00	1.4%
Clerical, Technical and Office Salaries		2400	10,805,797.39	10,805,797.39	3,343,603.35	11,220,424.88	(414,627.49)	-3.8%
Other Classified Salaries		2900	4,300,656.06	4,300,656.06	1,098,058.94	4,551,653.35	(250,997.29)	-5.8%
TOTAL, CLASSIFIED SALARIES			60,996,757.38	60,996,757.38	18,130,911.73	64,038,571.71	(3,041,814.33)	-5.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	34,570,935.90	34,570,935.90	6,572,385.76	35,020,974.98	(450,039.08)	-1.3%
PERS		3201-3202	15,389,783.21	15,389,783.21	4,797,497.39	17,055,996.56	(1,666,213.35)	-10.8%
OASDI/Medicare/Alternative		3301-3302	6,486,782.00	6,486,782.00	1,930,970.68	6,939,960.11	(453,178.11)	-7.0%
Health and Welfare Benefits		3401-3402	20,951,549.31	20,951,549.31	5,566,140.27	22,621,461.75	(1,669,912.44)	-8.0%
Unemployment Insurance		3501-3502	94,243.00	94,243.00	28,772.12	105,236.33	(10,993.33)	-11.7%
Workers' Compensation		3601-3602	5,872,566.00	5,872,566.00	2,217,080.79	6,235,350.94	(362,784.94)	-6.2%
OPEB, Allocated		3701-3702	1,923,205.00	1,923,205.00	332,225.00	1,973,594.99	(50,389.99)	-2.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	49,104.00	49,104.00	82,583.47	92,573.56	(43,469.56)	-88.5%
TOTAL, EMPLOYEE BENEFITS			85,338,168.42	85,338,168.42	21,527,655.48	90,045,149.22	(4,706,980.80)	-5.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	450,000.00	450,000.00	169,253.67	450,000.00	0.00	0.0%
Books and Other Reference Materials		4200	529,240.00	529,240.00	57,656.79	1,272,672.05	(743,432.05)	-140.5%
Materials and Supplies		4300	9,830,376.86	9,830,376.86	2,048,461.02	23,721,462.34	(13,891,085.48)	-141.3%
Noncapitalized Equipment		4400	1,092,193.00	1,092,193.00	227,098.72	3,680,800.49	(2,588,607.49)	-237.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			11,901,809.86	11,901,809.86	2,502,470.20	29,124,934.88	(17,223,125.02)	-144.7%
SERVICES AND OTHER OPERATING EXPENDITURES								

SACS Financial Reporting Software -
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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)
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	669,567.17	669,567.17	141,904.87	925,736.27	(256,169.10)	-38.3%
Dues and Memberships		5300	93,962.00	93,962.00	72,480.40	93,962.00	0.00	0.0%
Insurance		5400-5450	2,664,033.00	2,664,033.00	3,830,102.96	3,892,818.14	(1,228,785.14)	-46.1%
Operations and Housekeeping Services		5500	5,266,435.00	5,266,435.00	1,500,200.75	5,266,935.00	(500.00)	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,509,089.00	2,509,089.00	617,476.74	3,742,303.56	(1,233,214.56)	-49.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(174,940.94)	(174,940.94)	(48,676.62)	(175,950.15)	1,009.21	-0.6%
Professional/Consulting Services and Operating Expenditures		5800	25,347,565.80	25,347,565.80	8,144,989.18	28,182,897.59	(2,835,331.79)	-11.2%
Communications		5900	781,673.00	781,673.00	147,424.97	786,724.44	(5,051.44)	-0.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			37,157,384.03	37,157,384.03	14,405,903.25	42,715,426.85	(5,558,042.82)	-15.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	1,500,000.00	1,500,000.00	293,554.30	1,666,932.33	(166,932.33)	-11.1%
Buildings and Improvements of Buildings		6200	1,550,000.00	1,550,000.00	2,430,949.91	4,377,949.44	(2,827,949.44)	-182.4%
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	909,955.00	909,955.00	513,155.83	4,521,978.11	(3,612,023.11)	-396.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,959,955.00	3,959,955.00	3,237,660.04	10,566,859.88	(6,606,904.88)	-166.8%
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	1,155,151.00	1,155,151.00	0.00	1,264,729.52	(109,578.52)	-9.5%
Payments to County Offices		7142	643,709.00	643,709.00	67,643.49	630,289.00	13,420.00	2.1%
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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other 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)			1,798,860.00	1,798,860.00	67,643.49	1,895,018.52	(96,158.52)	-5.3%
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	(732,346.41)	(732,346.41)	0.00	(801,702.44)	69,356.03	-9.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(732,346.41)	(732,346.41)	0.00	(801,702.44)	69,356.03	-9.5%
TOTAL, EXPENDITURES			324,854,028.34	324,854,028.34	95,564,096.87	370,506,733.68	(45,652,705.34)	-14.1%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,357,537.00	2,357,537.00	0.00	2,357,537.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,357,537.00	2,357,537.00	0.00	2,357,537.00	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
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)
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,357,537.00)	(2,357,537.00)	0.00	(2,357,537.00)	0.00	0.0%

Resource	Description	2025-26 Projected Totals
2600	Expanded Learning Opportunities Program	2,932,029.64
6019	Student Support and Professional Development Discretionary Block Grant (SSPDDBG)	2,514,694.58
6300	Lottery: Instructional Materials	7,269,293.74
6547	Special Education Early Intervention Preschool Grant	547,993.31
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	322,639.74
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	.53
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	275,787.08
7435	Learning Recovery Emergency Block Grant	712,574.69
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	7,287,970.80
9010	Other Restricted Local	8,051,696.20
Total, Restricted Balance		29,914,680.31

SUPPLEMENTAL SACS

FORM CI – DISTRICT CERTIFICATION

FORM AI – AVERAGE DAILY ATTENDANCE

FORM 01CSI – CRITERIA AND STANDARDS

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: _____ Title: _____

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

To the County Superintendent of Schools:

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

Meeting Date: December 16, 2025 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: MIRANDA DURNING Telephone: 619-588-3071
Title: DIRECTOR, FISCAL SERVICES E-mail: durningm@cajonvalley.net

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?	n/a	
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	
S8	Labor Agreement Budget Revisions	• 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	

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)	14,914.96	14,914.96	14,997.97	14,997.97	83.01	1.0%
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)	14,914.96	14,914.96	14,997.97	14,997.97	83.01	1.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					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)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	14,914.96	14,914.96	14,997.97	14,997.97	83.01	1.0%
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	1,171.11	1,171.11	1,157.27	1,157.27	(13.84)	-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)	1,171.11	1,171.11	1,157.27	1,157.27	(13.84)	-1.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,171.11	1,171.11	1,157.27	1,157.27	(13.84)	-1.0%

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

District's ADA Standard Percentage Range:

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2025-26)	District Regular	14,914.96	14,997.97		
	Charter School	0.00	0.00		
	Total ADA	14,914.96	14,997.97	.6%	Met
1st Subsequent Year (2026-27)	District Regular	14,914.96	14,997.97		
	Charter School				
	Total ADA	14,914.96	14,997.97	.6%	Met
2nd Subsequent Year (2027-28)	District Regular	14,914.96	14,997.97		
	Charter School				
	Total ADA	14,914.96	14,997.97	.6%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

District's Enrollment Standard Percentage Range:

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	15,992.00	16,081.00		
Charter School				
Total Enrollment	15,992.00	16,081.00	.6%	Met
1st Subsequent Year (2026-27)				
District Regular	15,992.00	16,081.00		
Charter School				
Total Enrollment	15,992.00	16,081.00	.6%	Met
2nd Subsequent Year (2027-28)				
District Regular	15,992.00	16,081.00		
Charter School				
Total Enrollment	15,992.00	16,081.00	.6%	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	14,038	15,333	
Charter School			
Total ADA/Enrollment	14,038	15,333	91.6%
Second Prior Year (2023-24)			
District Regular	14,459	15,601	
Charter School			
Total ADA/Enrollment	14,459	15,601	92.7%
First Prior Year (2024-25)			
District Regular	14,937	15,992	
Charter School	0		
Total ADA/Enrollment	14,937	15,992	93.4%
Historical Average Ratio:			92.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.0%

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	14,998	16,081		
Charter School	0			
Total ADA/Enrollment	14,998	16,081	93.3%	Not Met
1st Subsequent Year (2026-27)				
District Regular	14,998	16,081		
Charter School				
Total ADA/Enrollment	14,998	16,081	93.3%	Not Met
2nd Subsequent Year (2027-28)				
District Regular	14,998	16,081		
Charter School				
Total ADA/Enrollment	14,998	16,081	93.3%	Not 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 NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

With the attendance rate on an upward climb in the post-COVID years, the prior year's attendance ratio is used to project ADA. With attendance recovery programs, the attendance ratio should climb above last year.

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2025-26)	231,164,870.00	238,917,296.00	3.4%	Not Met
1st Subsequent Year (2026-27)	236,106,263.00	245,908,248.00	4.2%	Not Met
2nd Subsequent Year (2027-28)	241,294,907.00	252,121,156.00	4.5%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

The TK Add-on increased considerably, resulting in an increase of LCFF Revenue of about \$2 million on-going. The funded ADA is now projected 83 higher due to higher than projected enrollment, resulting in an increase of about \$1 million on-going. The Unduplicated Pupil Count is higher than projected in an LCFF form collection base year, resulting in an increase of about \$4 million. The combination of these factors changed the revenue by more than 2%.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2022-23)	120,613,598.51	133,662,207.17	90.2%
Second Prior Year (2023-24)	130,909,572.53	146,264,976.16	89.5%
First Prior Year (2024-25)	145,854,183.02	162,856,915.27	89.6%
	Historical Average Ratio:		89.8%

	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):	86.8% to 92.8%	86.8% to 92.8%	86.8% to 92.8%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2025-26)	155,853,286.40	193,566,760.34	80.5%	Not Met
1st Subsequent Year (2026-27)	162,103,209.85	182,448,314.83	88.8%	Met
2nd Subsequent Year (2027-28)	165,452,895.66	186,424,725.58	88.8%	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)

Carry over funds from prior year ending balances, such as school donations, site basic and supplemental & concentration funds, federal programs such as Title I, state grants such as Literacy Coaches and Reading Specialists, etc. expenditure budgets are generally posted to supplies (4300) and services (5800) objects. As the funds are planned and expensed, the budgets disperse to include salaries and benefites to a greater degree. The subsequent year budgets exclude the carry over expenditures.

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)	17,488,619.00	19,937,863.68	14.0%	Yes
1st Subsequent Year (2026-27)	16,312,473.00	16,298,199.85	-.1%	No
2nd Subsequent Year (2027-28)	16,312,473.00	16,298,199.85	-.1%	No

Explanation:
(required if Yes)

The current year recognizes prior year revenue for categorical federal resources which require recognition in the same year spent. There is \$2.6 million in prior year revenues in federal programs including Title I, CSI, Title II, Title III and Title IV.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2025-26)	48,075,017.62	64,375,804.87	33.9%	Yes
1st Subsequent Year (2026-27)	47,895,763.60	51,310,604.95	7.1%	Yes
2nd Subsequent Year (2027-28)	47,851,457.29	51,547,215.26	7.7%	Yes

Explanation:
(required if Yes)

The current year has had several state grants added since budget adoption. These grants include Student Support and Professional Development Block grant, carry over for Literacy Coaches and Reading Specialists Program, California Community Schools Partnership Program, additional Learning Recovery Emergency Block grant, and carry over Inclusive Early Education Expansion Program funds which increase the revenue in the current year. The District also received \$2.6 million additional Expanded Learning Opportunity Program (ELOP) funds due to receiving the Rate 1 tier and the increased ADA over projections, which increased revenue in all 3 years.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2025-26)	30,877,096.69	30,466,280.17	-1.3%	No
1st Subsequent Year (2026-27)	29,920,141.69	30,311,929.26	1.3%	No
2nd Subsequent Year (2027-28)	29,876,282.66	30,462,189.75	2.0%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2025-26)	11,901,809.86	29,124,934.88	144.7%	Yes
1st Subsequent Year (2026-27)	11,020,940.90	11,214,035.39	1.8%	No
2nd Subsequent Year (2027-28)	11,188,027.29	11,425,437.90	2.1%	No

Explanation:
(required if Yes)

Carry over funds from prior year ending balances, such as school donations, site basic and supplemental & concentration funds, federal programs such as Title I, state grants such as Literacy Coaches and Reading Specialists, etc. expenditure budgets are generally posted to supplies (4300) and services (5800) objects. As the funds are planned and expensed, the budgets disperse to include salaries and benefits to a greater degree. The subsequent year budgets exclude the carry over expenditures.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2025-26)	37,157,384.03	42,715,426.85	15.0%	Yes
1st Subsequent Year (2026-27)	36,358,694.70	37,275,297.32	2.5%	No
2nd Subsequent Year (2027-28)	36,284,024.74	37,997,229.74	4.7%	No

Explanation:

Carry over funds from prior year ending balances, such as school donations, site basic and supplemental & concentration funds, federal programs such as Title I, state grants such as Literacy Coaches and Reading Specialists, etc. expenditure budgets are generally posted to

(required if Yes)

supplies (4300) and services (5800) objects. As the funds are planned and expensed, the budgets disperse to include salaries and benefites to a greater degree. The subsequent year budgets exclude the carry over expenditures.

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)	96,440,733.31	114,779,948.72	19.0%	Not Met
1st Subsequent Year (2026-27)	94,128,378.29	97,920,734.06	4.0%	Met
2nd Subsequent Year (2027-28)	94,040,212.95	98,307,604.86	4.5%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2025-26)	49,059,193.89	71,840,361.73	46.4%	Not Met
1st Subsequent Year (2026-27)	47,379,635.60	48,489,332.71	2.3%	Met
2nd Subsequent Year (2027-28)	47,472,052.03	49,422,667.64	4.1%	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 current year recognizes prior year revenue for categorical federal resources which require recognition in the same year spent. There is \$2.6 million in prior year revenues in federal programs including Title I, CSI, Title II, Title III and Title IV.

Explanation:

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

The current year has had several state grants added since budget adoption. These grants include Student Support and Professional Development Block grant, carry over for Literacy Coaches and Reading Specialists Program, California Community Schools Partnership Program, additional Learning Recovery Emergency Block grant, and carry over Inclusive Early Education Expansion Program funds which increase the revenue in the current year. The District also received \$2.6 million additional Expanded Learning Opportunity Program (ELOP) funds due to receiving the Rate 1 tier and the increased ADA over projections, which increased revenue in all 3 years.

Explanation:

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

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)

Carryover funds from prior year ending balances, such as school donations, site basic and supplemental & concentration funds, federal programs such as Title I, state grants such as Literacy Coaches and Reading Specialists, etc. expenditure budgets are generally posted to supplies (4300) and services (5800) objects. As the funds are planned and expensed, the budgets disperse to include salaries and benefites to a greater degree. The subsequent year budgets exclude the carryover expenditures.

Explanation:

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

Carryover funds from prior year ending balances, such as school donations, site basic and supplemental & concentration funds, federal programs such as Title I, state grants such as Literacy Coaches and Reading Specialists, etc. expenditure budgets are generally posted to supplies (4300) and services (5800) objects. As the funds are planned and expensed, the budgets disperse to include salaries and benefites to a greater degree. The subsequent year budgets exclude the carryover expenditures.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	10,858,722.62	10,868,861.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		9,516,297.00	

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)	16.7%	19.2%	19.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.6%	6.4%	6.5%

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)	(19,432,686.26)	195,924,297.34	9.9%	Not Met
1st Subsequent Year (2026-27)	1,701,266.35	183,755,851.83	N/A	Met
2nd Subsequent Year (2027-28)	2,449,596.03	187,732,262.58	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

In the 2024-25 Unaudited Actuals there were budgeted but unspent funds which resulted in carry over fund balances for sites and programs, which get posted after closing in the current year budget. Due to the fund balance increasing at close for the Unaudited Actuals, and the carry over and designation expenditure budgets being posted for first interim, deficit spending increases in the current year if all allocations are spent. Without the carry over and one-time expenditures budgeted, the subsequent years do not have deficit spending.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)		Status
	Current Year (2025-26)	93,120,840.89	
1st Subsequent Year (2026-27)	94,688,022.15	Met	
2nd Subsequent Year (2027-28)	96,424,395.00	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 (Form CASH, Line F, June Column)		Status
	Current Year (2025-26)	99,706,539.41	

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.)	14,998	14,998	14,998
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

YES

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

a. Enter the name(s) of the SELPA(s):

b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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)	372,864,270.68	336,074,131.80	342,504,719.01
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	372,864,270.68	336,074,131.80	342,504,719.01

4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	11,185,928.12	10,082,223.95	10,275,141.57
6. Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	11,185,928.12	10,082,223.95	10,275,141.57

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	11,185,929.00	10,082,224.00	10,275,142.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	51,207,698.02	54,432,944.94	56,716,183.97
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)	(.01)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	62,393,627.01	64,515,168.94	66,991,325.97
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	16.73%	19.20%	19.56%
District's Reserve Standard (Section 10B, Line 7):	11,185,928.12	10,082,223.95	10,275,141.57
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:

Temporary loans are provided to Child Nutrition and State Preschool Fund 12 as needed while waiting for Federal and State reimbursements. Annual revenue for these programs is sufficient to fund the programs, and the loans are only needed to remedy temporary cash flow needs.

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)	(63,465,922.95)	(68,069,715.53)	7.3%	4,603,792.58	Not Met
1st Subsequent Year (2026-27)	(64,056,817.00)	(68,791,773.00)	7.4%	4,734,956.00	Not Met
2nd Subsequent Year (2027-28)	(65,643,443.00)	(70,515,472.00)	7.4%	4,872,029.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	3,500,000.00	3,500,000.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	3,500,000.00	3,500,000.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2025-26)	2,357,537.00	2,357,537.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	1,276,139.00	1,307,537.00	2.5%	31,398.00	Met
2nd Subsequent Year (2027-28)	1,276,139.00	1,307,537.00	2.5%	31,398.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Special Education contributions have increased \$3.3 million since budget adoption primarily due to the increase of 6 Education Specialists and 40 para educators. These contributions are ongoing. Contributions for Routine Restricted Maintenance fund of at least 3% of expenditures are required, and increase or decrease based on the actual fund 01 expenditures for the year.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2025
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	12	2109-8699 & 8919	2109-7438 & 7439	11,959,749
Certificates of Participation				
General Obligation Bonds	16	51-8600	51-7400	148,303,892
Supp Early Retirement Program	1	01-8699, attrition	0100-5800	302,010
State School Building Loans				
Compensated Absences		All funds with payroll	All funds with payroll, objects 1100-290	2,060,410

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2025
TOTAL:				162,626,061

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)	(2027-28)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases	1,496,540	1,464,499	1,432,081	1,400,264
Certificates of Participation				
General Obligation Bonds	14,601,672	14,913,290	15,219,700	15,612,400
Supp Early Retirement Program	886,881	302,010	0	0
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	16,985,092	16,679,799	16,651,781	17,012,664
Has total annual payment increased over prior year (2024-25)?		No	No	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Annual payments for leases and general fund commitments are decreasing annually. Total annual payments are increasing only for the General Obligation Bond payments made out of Fund 51 through the County Treasurer.

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?

Yes

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

No

		Budget Adoption (Form 01CS, Item S7A)		First Interim	
2	OPEB Liabilities				
	a. Total OPEB liability	37,635,721.00		42,382,225.00	
	b. OPEB plan(s) fiduciary net position (if applicable)	0.00		0.00	
	c. Total/Net OPEB liability (Line 2a minus Line 2b)	37,635,721.00		42,382,225.00	

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

		Actuarial	
e.	If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2024	Jun 30, 2025

		Budget Adoption (Form 01CS, Item S7A)		First Interim	
3	OPEB Contributions				
	a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method				
	Current Year (2025-26)	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)	2,108,293.00	2,160,542.73
1st Subsequent Year (2026-27)	2,171,542.00	2,225,359.00
2nd Subsequent Year (2027-28)	2,236,688.00	2,292,120.00

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

Current Year (2025-26)	2,108,293.00	2,160,542.73
1st Subsequent Year (2026-27)	2,171,542.00	2,225,359.00
2nd Subsequent Year (2027-28)	2,236,688.00	2,292,120.00

d. Number of retirees receiving OPEB benefits

Current Year (2025-26)	141	141
1st Subsequent Year (2026-27)	141	141
2nd Subsequent Year (2027-28)	141	141

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) No
- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities? n/a
- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions? n/a

2 Self-Insurance Liabilities

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

3 Self-Insurance Contributions

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

4 Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

If Yes, complete number of FTEs, then skip to section S8B.
If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,087.50	1,134.10	1,134.10	1,134.10

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

--	--	--

One Year Agreement

Total cost of salary settlement
% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

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

--	--	--

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

--

Negotiations Not Settled

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

1,217,335

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

7. Amount included for any tentative salary schedule increases

0	0	0
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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	Yes
	15,448,652	16,607,301	17,852,848
	75.0%	75.0%	75.0%
	12.0%	7.5%	7.5%

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

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

No

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

--	--	--

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Yes	Yes	Yes
2.	1,995,376	2,025,307	2,055,687
3.	1.5%	1.5%	1.5%

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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	1,062.80	1,180.15	1,180.15	1,180.15

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 617,073

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
7. Amount included for any tentative salary schedule increases	0	0	0

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	7,845,792	8,434,226	9,066,793
3. Percent of H&W cost paid by employer	75.0%	75.0%	75.0%
4. Percent projected change in H&W cost over prior year	12.0%	7.5%	7.5%

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

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

No		
----	--	--

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

	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	1,094,944	1,111,369	1,128,039
3. Percent change in step & column over prior year	1.5%	1.5%	1.5%

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

Classified (Non-management) - Other

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

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

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

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

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

N/A

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	141.00	139.00	139.00	139.00

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

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

n/a

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

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

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

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

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

DISTRICT FORMS

MULTI-YEAR PROJECTION

BUDGET ASSUMPTIONS

LCFF SUMMARY

CASH FLOW PROJECTION

Cajon Valley Union School District Multiyear Projection for 2025-26 thru 2027-28
Based on 2025-26 FIRST INTERIM, Updated 12/01/25

Assumptions:	Current 14,998			Current 14,998			Current 14,998			
	State COLA 2.30%	Undup 83.33%	P2 ADA 14,998	State COLA 3.02%	Undup 83.44%	P2 ADA 14,998	State COLA 3.42%	Undup 82.25%	P2 ADA 14,998	
	2025-26 FIRST INTERIM			2026-27 Projected			2027-28 Projected			
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
Local Control Funding Formula LCFF	8010-8099	227,589,847	1,639,780	229,229,627	234,580,799	1,639,780	236,220,579	240,793,707	1,639,780	242,433,487
Federal Revenue	8100-8299	8,595	19,929,268	19,937,864	8,595	16,289,605	16,298,200	8,595	16,289,605	16,298,200
Other State Revenue	8300-8599	5,277,721	59,098,084	64,375,805	5,353,199	45,957,405	51,310,605	5,438,470	46,108,746	51,547,215
Local Revenue	8600-8799	11,685,163	18,781,117	30,466,280	10,806,298	19,505,631	30,311,929	10,956,558	19,505,631	30,462,190
Interfund Transfers In	8900-8929	0	0	0	3,500,000	0	3,500,000	3,500,000	0	3,500,000
Other Sources	8930-8979	0	0	0	0	0	0	0	0	0
Contribution to Restricted Fund	8980-8999	(68,069,716)	68,069,716	0	(68,791,773)	68,791,773	0	(70,515,472)	70,515,472	0
Total Revenue with Adjustments		176,491,611	167,517,965	344,009,576	185,457,118	152,184,195	337,641,313	190,181,859	154,059,233	344,241,092
Expenditures										
Certificated Salaries	1000-1999	83,154,907	49,767,568	132,922,475	86,654,862	41,331,193	127,986,056	87,954,685	41,895,336	129,850,021
Classified Salaries	2000-2999	28,473,397	35,565,175	64,038,572	28,858,287	35,485,354	64,343,641	29,291,161	36,017,634	65,308,795
Employee Benefits	3000-3999	44,224,983	45,820,166	90,045,149	46,590,061	42,848,278	89,438,339	48,207,049	43,899,421	92,106,471
Books/Supplies	4000-4999	17,347,741	11,777,194	29,124,935	6,292,449	4,921,586	11,214,035	6,463,604	4,961,834	11,425,438
Services/Operating Expenses	5000-5999	21,467,262	21,248,165	42,715,427	18,156,556	19,118,741	37,275,297	18,664,356	19,332,874	37,997,230
Capital Outlay	6000-6999	4,448,513	6,118,347	10,566,860	379,721	3,036,190	3,415,911	379,721	3,036,190	3,415,911
Other Outgo & Long Term Debt	7100-7499	77,564	1,817,455	1,895,019	77,564	1,817,455	1,895,019	77,564	1,817,455	1,895,019
Direct/Indirect Support	7300-7399	(5,627,605.81)	4,825,903.37	(801,702.44)	(4,561,185.66)	3,759,483.22	(801,702.44)	(4,613,414.91)	3,811,712.47	(801,702.44)
Interfund Transfers Out	7600-7629	2,357,537	0	2,357,537	1,307,537	0	1,307,537	1,307,537	0	1,307,537
Total Expenditures		195,924,297	176,939,973	372,864,271	183,755,852	152,318,280	336,074,132	187,732,263	154,772,456	342,504,719
Beginning Fund Balance		82,638,847	39,336,689	121,975,536	63,206,161	29,914,680	93,120,841	64,907,427	29,780,595	94,688,022
Projected Ending Fund Balance		63,206,161	29,914,680	93,120,841	64,907,427	29,780,595	94,688,022	67,357,023	29,067,372	96,424,395
Excess or (Deficit)		(19,432,686)	(9,422,009)	(28,854,695)	1,701,266	(134,085)	1,567,181	2,449,596	(713,223)	1,736,373
Revolving Cash		113,751	0	113,751	113,751	0	113,751	113,751	0	113,751
Stores		251,946	0	251,946	251,946	0	251,946	251,946	0	251,946
Prepaid Expenditures		446,836	0	446,836	26,561	0	26,561	0	0	0
Restricted		0	29,914,680	29,914,680	0	29,780,595	29,780,595	0	29,067,372	29,067,372
Mandated Reserve for Contingencies		11,185,928	0	11,185,928	10,082,224	0	10,082,224	10,275,142	0	10,275,142
Other Commitments		0	0	0	0	0	0	0	0	0
Unappropriated Reserve		51,207,699	0	51,207,699	54,432,945	0	54,432,945	56,716,184	0	56,716,184

**CAJON VALLEY UNION SCHOOL DISTRICT - GENERAL FUND
ASSUMPTIONS USED TO DEVELOP THE
2025-26 THROUGH 2027-28 MULTI-YEAR BUDGET PROJECTION
FOR 2025-26 FIRST INTERIM BUDGET**

1. LCFF REVENUE ASSUMPTIONS:
 - 2025-26 2.30% COLA applied to base, 83.33% Unduplicated
 - 2026-27 3.02% COLA applied to base, 83.44% Unduplicated
 - 2027-28 3.42% COLA applied to base, 82.25% Unduplicated

Projected statutory COLA from the State budget adoption period was added to the base LCFF calculation for each year. New COLA projections will be released with the January Governor’s Budget, which is used for the Second Interim budget.

2. The 2025-26 budget includes continuing one-time special program sources that span one to several years according to spending plans, including: the Arts, Music & Instructional Materials Discretionary Block Grant, LCFF Equity Multiplier, Kitchen Infrastructure, Equipment and Training (KIT), and Literacy Coaches & Reading Specialists Program. Several new one-time grants were added after budget adoption, including Student Support and Professional Development Block grant, California Community Schools Partnership Program, and a portion of the previously reduced Learning Recovery Emergency Block grant. Expenditures against these revenues and fund balances are budgeted until they are exhausted and are not included in subsequent years.
3. Carryover revenues from categorical programs such as Title I, Title II, Title III, Title IV, ESSA CSI, etc. that require the revenue recognition in the year expended have been added since budget adoption and removed from subsequent years. Prior year fund balances carried forward into this year including One-time Mandated Costs, local school donation balances, school Basic and Supplemental & Concentration (S/C) budget balances, District S/C, etc. Expenditures against these revenues and carryover fund balances are budgeted until they are exhausted and are not included in subsequent years.
4. 2025-26 District student enrollment is projected to remain steady. Current year enrollment was updated from the adopted budget using preliminary CALPADS enrollment counts, a growth of 89 students. ADA for the three years has been projected using the 2024-25 P2 attendance rate of 93.27%. The attendance rate prior to COVID-19 trended at or above 95% before dropping to 90.83% in 2021-22 and has been gradually climbing since. Funded ADA is projected to be the current year ADA of 14,998 for all three years.
5. The cost of step and column increases are estimated at 1.5% in the expenditure projections of each year. The current level of services and supplies is projected to increase by the CPI increase of 2.98% in 2026-27 and 2.77% in 2027-28. Staffing, supplies, and service expenditures from carryover and expiring programs and funding sources are removed or moved to unrestricted funds as appropriate.
6. Annual rate changes in STRS and PERS pension costs are included in the 2025-26 budget and subsequent years. STRS reached the current established target rate in 2022-23, so it remains constant, and PERS contribution fluctuations continue each year.

	2025-26	2026-27	2027-28
CalSTRS	19.10%	19.10%	19.10%
CalPERS	26.81%	26.40%	26.90%

7. An annual increase of 7.5% for district-paid health benefit premiums is included in the subsequent years.
8. Restricted Maintenance (RRMA) contributions meet the 3% contribution requirement for 2025-26 and subsequent years.
9. Negotiations have not been settled for the 2025-26 reopeners. No salary increases beyond the annual step and column are included in the budget or subsequent years.

10. One-time reserves from Fund 17, set aside using LREBG employee stabilization funding, will support the General Fund with \$3.5 million transfers in 2026-27 and 2027-28. This will result in a \$3.5 million shortfall in 2028–29 when the funding ends.

11. Special Education encroachment is currently projected at a 5% increase for 2025-26, 3% increase in 2025-26, and 3% increase in 2026-27, after adding some increases on top of the normal step & column and CPI increases. Recently, the Special Education encroachment has actually been at a much higher rate, however. Special Education services are becoming more costly, as well as the percentage of students with IEPs has increased.

<i>\$ in millions</i>	Actual					Projected		
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Special Education Contribution	\$30.3	\$31.5	\$38.2	\$46.8	\$54.3	\$57.2	\$59.0	\$60.5
\$ Increase over prior year	\$2.4	\$1.2	\$6.6	\$8.7	\$7.5	\$2.4	\$1.8	\$1.5
% Increase over prior year	9%	4%	21%	23%	16%	5%	3%	3%
Student count with IEP	2,637	2,917	3,251	3,600	3,862			
% Increase of student count	1%	11%	11%	11%	7%			
% of Enrollment with IEP	16%	17%	19%	20%	24%			

Cajon Valley Union (67991) - 2025-26 FIRST INTERIM CVUSD		11/17/2025		
	2025-26	2026-27	2027-28	
General Assumptions				
COLA & Augmentation	2.30%	3.02%	3.42%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	
Student Assumptions:				
Enrollment Count	16,081	16,081	16,081	
Unduplicated Pupil Count (UPC)	13,493	13,093	13,093	
Unduplicated Pupil Percentage (UPP)	83.33%	83.44%	82.25%	
Current Year LCFF Average Daily Attendance (ADA)	14,997.97	14,997.97	14,997.97	
Funded LCFF ADA	14,997.97	14,997.97	14,997.97	
LCFF ADA Funding Method	Current Year	Current Year	Current Year	
Current Year Necessary Small School (NSS) ADA	-	-	-	
Funded NSS ADA	-	-	-	
LCFF Entitlement Summary				
Base Grant	\$156,109,170	\$160,824,417	\$166,324,280	
Grade Span Adjustment	7,244,612	7,461,882	7,713,101	
<i>Adjusted Base Grant</i>	\$163,353,782	\$168,286,299	\$174,037,381	
Supplemental Grant	27,224,541	28,083,618	28,629,149	
Concentration Grant	30,080,782	31,109,405	30,826,371	
Total Base, Supplemental and Concentration Grant	\$220,659,105	\$227,479,322	\$233,492,901	
Allowance: Necessary Small School	-	-	-	
Add-on: Targeted Instructional Improvement Block Grant	1,264,633	1,264,633	1,264,633	
Add-on: Home-to-School Transportation	1,059,386	1,091,379	1,128,704	
Add-on: Small School District Bus Replacement Program	-	-	-	
Add-on: Economic Recovery Target	-	-	-	
Add-on: Transitional Kindergarten	4,606,723	4,745,465	4,907,469	
Total Allowance and Add-On Amounts	\$6,930,742	\$7,101,477	\$7,300,806	
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$227,589,847	\$234,580,799	\$240,793,707	
Miscellaneous Adjustments	-	-	-	
Total LCFF Entitlement (excludes Additional State Aid)	\$ 227,589,847	\$ 234,580,799	\$ 240,793,707	
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 15,175	\$ 15,641	\$ 16,055	
Additional State Aid	-	-	-	
Total LCFF Entitlement with Additional State Aid	227,589,847	234,580,799	240,793,707	
LCFF Sources Summary				
Funding Source Summary				
Local Revenue and In-Lieu of Property Taxes (net for school districts)	\$ 42,622,921	\$ 42,622,921	\$ 42,622,921	
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$ 36,752,618	\$ 37,859,832	\$ 39,150,280	
Net State Aid (excludes Additional State Aid)	\$ 148,214,308	\$ 154,098,046	\$ 159,020,506	
Additional State Aid	\$ -	\$ -	\$ -	
Total Funding Sources	\$ 227,589,847	\$ 234,580,799	\$ 240,793,707	
Funding Source by Resource-Object				
State Aid (Resource Code 0000, Object Code 8011)	\$ 148,214,308	\$ 154,098,046	\$ 159,020,506	
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 36,752,618	\$ 37,859,832	\$ 39,150,280	
(P-2 plus Current Year Accrual)				
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)				
Property Taxes (Object 8021 to 8089)	\$ 53,950,370	\$ 53,950,370	\$ 53,950,370	
% Change	2.8610%	0.0000%	0.0000%	
In-Lieu of Property Taxes (Object Code 8096)	(11,327,449)	(11,327,449)	(11,327,449)	
Entitlement and Source Reconciliation				
Basic Aid/Excess Tax District Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	
Total LCFF Entitlement	\$ 227,589,847	\$ 234,580,799	\$ 240,793,707	
Additional State Aid	\$ -	\$ -	\$ -	
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	\$ -	
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	
Total Funding Sources	\$ 227,589,847	\$ 234,580,799	\$ 240,793,707	
LCAP Percentage to Increase or Improve Services Calculation				
Base Grant (Excludes add-ons for TIIG & Transportation)	\$ 167,960,505	\$ 173,031,764	\$ 178,944,850	
Supplemental and Concentration Grant funding in the LCAP year	\$ 57,305,323	\$ 59,193,023	\$ 59,455,520	
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ 6,941,718	\$ 7,179,093	\$ 7,113,778	
Percentage to Increase or Improve Services	34.12%	34.21%	33.23%	

Cajon Valley Union (67991) - 2025-26 FIRST INTERIM CVUSD		11/17/2025		
		2025-26	2026-27	2027-28
PER-ADA FUNDING LEVELS				
Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	\$	15,295.17	\$ 15,768.05	\$ 16,184.02
Grades 4-6	\$	14,063.23	\$ 14,497.41	\$ 14,881.30
Grades 7-8	\$	14,479.28	\$ 14,927.26	\$ 15,322.70
Grades 9-12	\$	17,217.36	\$ 17,749.70	\$ 18,219.27
Base Grants				
Grades TK-3	\$	10,256	\$ 10,566	\$ 10,927
Grades 4-6	\$	10,411	\$ 10,725	\$ 11,092
Grades 7-8	\$	10,719	\$ 11,043	\$ 11,421
Grades 9-12	\$	12,423	\$ 12,798	\$ 13,236
Grade Span Adjustment				
Grades TK-3	\$	1,067	\$ 1,099	\$ 1,136
Grades 9-12	\$	323	\$ 333	\$ 344
Prorated Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	\$	11,323	\$ 11,665	\$ 12,063
Grades 4-6	\$	10,411	\$ 10,725	\$ 11,092
Grades 7-8	\$	10,719	\$ 11,043	\$ 11,421
Grades 9-12	\$	12,746	\$ 13,131	\$ 13,580
Prorated Base Grants				
Grades TK-3	\$	10,256	\$ 10,566	\$ 10,927
Grades 4-6	\$	10,411	\$ 10,725	\$ 11,092
Grades 7-8	\$	10,719	\$ 11,043	\$ 11,421
Grades 9-12	\$	12,423	\$ 12,798	\$ 13,236
Prorated Grade Span Adjustment				
Grades TK-3	\$	1,067	\$ 1,099	\$ 1,136
Grades 9-12	\$	323	\$ 333	\$ 344
Supplemental Grant				
		20%	20%	20%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	\$	2,265	\$ 2,333	\$ 2,413
Grades 4-6	\$	2,082	\$ 2,145	\$ 2,218
Grades 7-8	\$	2,144	\$ 2,209	\$ 2,284
Grades 9-12	\$	2,549	\$ 2,626	\$ 2,716
Actual - 1.00 ADA, Local UPP as follows:				
		83.33%	83.44%	82.25%
Grades TK-3	\$	1,887	\$ 1,947	\$ 1,984
Grades 4-6	\$	1,735	\$ 1,790	\$ 1,825
Grades 7-8	\$	1,786	\$ 1,843	\$ 1,879
Grades 9-12	\$	2,124	\$ 2,191	\$ 2,234
Concentration Grant (>55% population)				
		65%	65%	65%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	\$	7,360	\$ 7,582	\$ 7,841
Grades 4-6	\$	6,767	\$ 6,971	\$ 7,210
Grades 7-8	\$	6,967	\$ 7,178	\$ 7,424
Grades 9-12	\$	8,285	\$ 8,535	\$ 8,827
Actual - 1.00 ADA, Local UPP >55% as follows:				
		28.3300%	28.4400%	27.2500%
Grades TK-3	\$	2,085	\$ 2,156	\$ 2,137
Grades 4-6	\$	1,917	\$ 1,983	\$ 1,965
Grades 7-8	\$	1,974	\$ 2,041	\$ 2,023
Grades 9-12	\$	2,347	\$ 2,427	\$ 2,405

UPDATE DATE	ACTUALS TO MONTH OF:	LEAD	BUSINESS UNIT	BUSINESS ADVISOR
12/2/25	November	67991	00600	A. Wilmot

District's authorizing signature _____

		CHARTER		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	2025-26 Working Budget	
		BEGINNING BALANCE		122,643,066.33	115,235,356.90	97,407,558.48	100,465,057.63	101,379,931.58	98,210,566.16	115,969,322.24	115,119,216.43	101,594,989.56	101,665,652.88	108,299,270.31	101,648,132.62			
LCFF SOURCES																		
1.1	S	8011		LCFF	7,240,173.00	7,240,173.00	13,049,447.00	13,032,311.00	13,032,311.00	13,032,311.00	13,032,310.00	13,032,310.00	13,032,310.00	13,032,310.00	16,426,031.00	148,214,308.00	148,214,308.00	
1.2	S	8021-8046		Property Taxes	403,884.07	701,995.52	725,734.30	454,279.40	4,278,213.50	14,876,942.96	7,510,199.61	1,657,959.29	1,385,273.82	16,855,229.86	2,651,788.33	2,448,869.35	53,950,370.00	53,950,370.00
1.3	S	8012		EPA	0.00	0.00	9,153,636.00	0.00	0.00	9,188,154.50	0.00	0.00	9,188,154.50	0.00	0.00	36,752,618.00	36,752,618.00	
1.4	S	8047		RDA Residual Balance & CRD	0.00	0.00	0.00	0.00	0.00	0.00	1,948,381.50	0.00	0.00	0.00	1,948,381.50	3,896,763.00	3,896,763.00	
1.5	S	8096		Charter In Lieu Taxes	0.00	(648,574.00)	(1,297,145.00)	(894,273.00)	(906,195.92)	(906,195.92)	(906,195.92)	(906,195.92)	(792,921.43)	(792,921.43)	(792,921.43)	(11,327,449.00)	(11,327,449.00)	
1.6	S	8097		Special Education - Prop Tax Transfer	0.00	0.00	0.00	0.00	0.00	448,465.75	0.00	0.00	0.00	406,144.02	0.00	1,639,780.00	1,639,780.00	
1.7	A	Multiple		Other Revenue Sources	0.00	0.00	0.00	0.00	(92,619.99)	(1,436.04)	(607,847.04)	(4,229.37)	(697,890.80)	(15,446.26)	(29,155.11)	(2,093,308.67)	(3,896,763.00)	
8000-8099 TOTAL LCFF SOURCES					7,644,057.07	7,293,594.52	21,631,672.30	12,592,317.40	16,311,708.59	36,189,776.50	21,425,314.89	13,779,844.00	22,114,928.09	29,485,316.19	14,862,021.79	27,702,531.99	231,033,081.33	229,229,627.00
FEDERAL REVENUE																		
2.1	A	8110		Impact Aid	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.2	S	8181&8182		Special Education	0.00	0.00	2,593.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,358,575.38
2.3	S/A	8285	9068	Assets - Pass Through	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.4	S	8290	3010&3025	Title I - Fed Cash Mgmt System	0.00	0.00	0.00	1,219,826.39	0.00	2,378,995.60	0.00	0.00	2,378,995.60	0.00	0.00	1,600,924.75	9,515,982.39	
2.5	S	8290	4035	Title II - Fed Cash Mgmt System	18,487.78	0.00	179,764.00	0.00	0.00	270,978.20	0.00	0.00	270,978.20	0.00	0.00	183,628.13	1,083,912.78	
2.6	S	8290	4201&4203	Title III - Fed Cash Mgmt System	0.00	0.00	0.00	114,689.97	0.00	323,922.74	0.00	0.00	323,922.74	0.00	0.00	141,812.78	1,295,690.97	
2.7	A	Multiple		Other Federal	0.00	0.00	717,307.00	8,595.24	134,181.93	989.00	418,624.49	2,912.77	480,637.66	10,637.84	20,079.14	168,890.33	2,683,702.16	
2.8	M	Multiple	LLMF	Other Federal (Learning Loss Mitigation Funds)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
8100-8299 TOTAL FEDERAL REVENUE					18,487.78	0.00	899,664.01	1,343,111.60	134,181.93	2,974,885.54	418,624.49	2,912.77	3,454,634.19	10,637.84	20,079.14	3,417,890.69	2,095,255.98	19,937,863.68
OTHER STATE REVENUE																		
3.1	S	8311	6500&6510	PA Sp. Ed. (SDUSD, Poway & Infant)	56,917.00	56,917.00	102,451.00	102,451.00	0.00	0.00	0.00	0.00	0.00	55,054.55	727,300.45	1,101,091.00	1,101,091.00	
3.2	M	8311-8319		PA Recompensations CY & PY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
3.3	S	8550		Mandate Block	0.00	0.00	0.00	0.00	583,881.00	0.00	0.00	0.00	0.00	0.00	0.00	583,881.00	583,881.00	
3.4	S	8560		Lottery	0.00	0.00	0.00	0.00	0.00	1,035,581.00	0.00	0.00	1,035,581.00	0.00	1,035,581.00	3,106,743.00	4,142,324.00	
3.5	O	8590	7690	STRS On-Behalf - Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,906,850.00	10,906,850.00		
3.6	A	Multiple		Other State	3,242,634.25	1,686,793.00	3,036,225.00	6,543,562.00	2,992,440.55	1,242,528.94	1,104,901.12	1,658,995.19	2,471,646.15	2,384,478.49	3,879,992.18	1,956,595.74	32,200,792.62	46,037,546.87
3.7	M	Multiple	LLMF	Other Local (Learning Loss Mitigation Funds)	0.00	0.00	0.00	0.00	0.00	401,028.00	0.00	0.00	401,028.00	0.00	802,056.00	1,604,112.00	1,604,112.00	
8300-8599 TOTAL OTHER STATE REVENUE					3,299,551.25	1,743,710.00	3,138,676.00	6,646,013.00	3,576,321.55	1,242,528.94	2,541,510.12	1,658,995.19	2,471,646.15	3,821,087.49	3,935,046.73	15,428,383.19	49,503,469.62	64,375,804.87
OTHER LOCAL REVENUE																		
4.1	S	8792	SPED	PA Special Education - Pass Through	726,411.00	729,149.00	1,310,005.00	1,310,005.00	1,310,005.00	1,310,005.00	1,310,005.00	1,310,005.00	1,310,005.00	1,310,005.00	1,302,189.00	14,547,794.00	14,547,794.00	
4.2	A	Multiple		Other Local	78,473.24	926,157.30	860,829.03	849,979.53	1,020,803.26	413,529.35	789,874.98	892,116.55	659,124.39	934,415.14	914,170.15	729,066.67	9,068,539.58	15,918,486.17
8600-8799 TOTAL OTHER LOCAL REVENUE					804,884.24	1,655,306.30	2,170,834.03	2,159,984.53	2,330,808.26	1,227,534.35	2,099,879.98	2,202,121.55	1,969,129.39	2,244,420.14	2,224,175.15	2,031,255.67	23,616,333.58	30,466,280.17
OTHER FINANCING SOURCES																		
5.1	A	8900-8998		Transfers In & Other Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
8900-8998 TOTAL OTHER FINANCING SOURCES					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8000-8998 TOTAL REVENUE					11,766,980.34	10,692,610.82	27,840,846.34	22,741,426.53	22,353,020.32	42,130,725.33	26,485,329.48	17,643,873.51	30,010,235.82	35,561,461.66	21,041,322.81	48,580,061.54	316,847,894.51	344,009,575.72
SALARIES & BENEFITS																		
6.1	A	1000-1999		Certificated	1,449,586.70	11,526,974.06	11,315,197.51	11,400,094.41	10,952,811.94	11,045,857.68	12,109,237.48	13,664,430.44	12,747,265.36	11,590,839.83	11,763,639.04	13,356,540.62	132,922,475.06	132,922,475.06
6.2	A	2000-2999		Classified	2,225,479.76	5,432,482.36	5,175,442.98	5,297,506.63	5,014,220.16	5,084,662.59	5,027,027.88	6,262,972.31	5,801,894.60	5,436,874.74	5,757,067.60	7,522,940.10	64,038,571.71	64,038,571.71
6.3	A	3000-3999		Benefits	1,493,134.76	7,029,056.02	6,013,294.88	6,992,169.82	6,283,580.96	6,687,186.28	6,473,512.88	7,526,052.26	7,304,465.02	6,536,823.52	7,035,394.80	9,763,628.03	79,138,299.22	79,138,299.22
6.4	O	3101-3112	7690	STRS On-Behalf - Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,906,850.00	10,906,850.00	10,906,850.00	
6.5	M	1000-3999	LLMF	Salaries & Benefits (Learning Loss Mitigation Funds)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1000-3999 TOTAL SALARIES & BENEFITS					5,168,201.22	23,988,512.44	22,903,935.37	23,689,770.86	22,250,613.07	22,817,706.56	23,609,778.23	27,453,455.01	25,869,624.97	23,564,538.08	24,556,101.44	41,549,958.75	287,006,195.99	287,006,195.99

		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	2025-26 Working Budget		
BEGINNING BALANCE:		122,643,066.33	115,235,356.90	97,407,558.48	100,465,057.63	101,379,931.58	98,210,566.16	115,969,322.24	115,119,216.43	101,594,989.56	101,665,652.88	108,299,270.31	101,648,132.62				
OTHER EXPENDITURES																	
7.1	A	4000-4999	Supplies	204,301.04	708,575.73	752,148.90	837,444.53	678,610.98	515,511.35	559,198.75	524,248.83	795,110.72	1,517,409.11	771,810.77	573,761.22	8,438,131.93	29,124,934.88
7.2	A	5500-5599	Utilities	12,179.73	436,824.84	443,651.88	607,544.30	346,564.32	479,817.78	364,471.90	559,875.19	529,326.97	333,396.99	232,271.83	160,641.52	4,506,567.25	5,266,935.00
7.3	A	5000-5999	Other Services (Excl. Utilities)	1,484,110.96	5,534,704.68	2,400,361.42	3,490,454.57	2,445,386.52	1,999,749.46	1,733,865.17	2,164,522.83	2,774,933.25	1,864,934.89	3,156,907.86		31,764,947.28	37,448,491.85
7.4	A	6000-6999	Capital	652,015.70	913,070.97	841,524.34	831,049.03	426,901.14	625,558.10	527,286.31	465,998.52	46,494.18	737,566.82	267,341.55	1,047,175.81	7,381,982.48	10,566,859.88
7.5	O	7200-7299	Pass Through Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7.6	A	7000-7998	Transfers Out, Other Uses & Outgo	3,451.00	48,434.50	9,546.99	6,211.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,383,209.59	3,450,853.08	3,450,853.08
7.7	M	4000-7999	LLMF Other Expenditures (Learning Loss Mitigation Funds)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000-7998		TOTAL OTHER EXPENDITURES		2,356,058.43	7,641,610.72	4,447,233.53	5,772,703.43	3,897,462.96	3,620,636.70	3,184,822.13	3,714,645.37	4,085,947.53	5,363,306.16	3,136,359.06	8,321,696.00	55,542,482.02	85,856,074.69
1000-7998		TOTAL EXPENDITURES		7,524,259.65	31,630,123.16	26,951,168.90	29,462,474.29	26,148,076.03	26,438,343.25	26,794,600.37	31,168,100.37	29,939,572.51	28,927,844.24	27,692,460.50	49,871,654.75	342,548,678.01	372,864,270.68

		Beginning Bal														Ending Balance	
8.1	NP	9111-9199	Other Cash Equivalents	\$ 1,056,707	(366,193.16)	202,106.25	(399,111.15)	216,340.51	(299,132.96)								410,716.14
8.2	NP	9200-9299	Receivables	\$ 3,173,676	(1,426,003.22)	(616,523.14)	(464,143.89)	(674,734.78)	7,729.33								0.00
8.2	NP	9290	Receivables from Government	\$ 13,727,609	(5,023,237.24)	(841,632.07)	(755,341.04)	(5,714,629.97)	(250,900.58)	(570,934.00)	(570,933.81)						0.00
8.3	NP	9300-9319	Temporary Loans / Due From	\$ 7,417,452	0.00	1,500,000.00	(6,917,451.75)	0.00		(2,000,000.00)				650,000.00			650,000.00
8.4	NP	9320-9499	Other Assets	\$ 698,783	(402,676.45)	30,662.44	(60,652.50)	(17,798.84)	(2,502.64)								245,814.75
8.5	M	92XX	Deferrals (Excl. Adj. & PY Recd)	\$ -	0.00	0.00	0.00	0.00	0.00								0.00
9111-9499		TOTAL ASSETS (excluding cash 9110)		\$ 26,074,226	(7,218,119.87)	274,613.48	(8,596,700.33)	16,190,623.68	(944,856.85)	(3,576,934.81)	0.00	0.00	0.00	0.00	650,000.00		1,306,530.89

		Beginning Bal														Ending Balance	
9.1	NP	9500-9599	Payables	\$ 8,997,858	(7,598,134.29)	(424,584.56)	(121,612.98)	74,710.44	80,883.44	(504,560.00)	(504,559.72)	0.00	0.00	0.00	0.00	0.00	(0.00)
9.1	NP	9590	Payables to Government	\$ 8,254,197	(7,518,647.19)	(128,340.74)	0.00	0.00	0.00		(607,209.02)						0.00
9.2	NP	9650-9659	Unearned Revenue	\$ 1,574,329	(1,574,329.03)	0.00	0.00	0.00	0.00								0.00
9.3	M	95XX	Deferrals (EPA Recover)	\$ -	0.00	0.00	0.00	0.00	0.00								0.00
9500-9659		TOTAL CURRENT LIABILITIES		\$ 18,826,384	(16,685,119.94)	(603,405.30)	(121,612.98)	74,710.44	80,883.44	(909,369.02)	(1,111,768.74)	0.00	0.00	0.00	0.00	0.00	0.00

		Beginning Bal														Ending Balance	
10.1	NP	9793	Audit Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10.2	NP	9795	Other Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10.3	NP	7999	Expense Suspense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10.4	NP	8999	Revenue Suspense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10.5	NP	9910	Payroll Suspense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10.6	NP	Multiple	Treasury Reconciling Items	(2,177,429.68)	4,237,252.70	(2,239,322.18)	1,370,388.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,190,889.03
9111-9499		TOTAL OTHER ACTIVITY		(2,177,429.68)	4,237,252.70	(2,239,322.18)	1,370,388.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,190,889.03

ENDING BALANCE SUBTOTAL Prior to Borrowing	110,867,413.44	97,707,558.48	104,833,001.09	105,447,875.04	98,210,566.16	115,969,322.24	115,119,216.43	101,594,989.56	101,665,652.88	108,299,270.31	101,648,132.62	99,706,539.41	99,706,539.41
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		Beginning Bal														Ending Balance	
11.1	M	9640	TRAN / TTF Principal Amounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11.2	M	8660	TRAN / TTF Premium	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11.3	M	5800	TRAN / TTF Issuance Cost & Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11.4	M	9135&9640	TRAN / TTF Repayment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11.5	M	9600-9619	Temporary Loans / Due To	\$ 4,367,943	0.00	(300,000.00)	(4,067,943.46)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11.6	M	9629-9649	Other Liabilities (Excluding TRAN)	\$ -	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9600-9619		TOTAL BORROWING ACTIVITY		\$ 4,367,943	0.00	(300,000.00)	(4,067,943.46)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

ENDING CASH BALANCE	9110	115,235,356.90	97,407,558.48	100,465,057.63	101,379,931.58	98,210,566.16	115,969,322.24	115,119,216.43	101,594,989.56	101,665,652.88	108,299,270.31	101,648,132.62	99,706,539.41	99,706,539.41
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BOSTONIA GLOBAL CHARTER

SACS FORM 09I

BOSTONIA GLOBAL MULTI-YEAR PROJECTION

BUDGET ASSUMPTIONS

LCFF SUMMARY

CASH FLOW PROJECTION

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	17,758,736.00	17,758,736.00	4,910,816.00	18,038,552.00	279,816.00	1.6%
2) Federal Revenue		8100-8299	447,461.00	447,461.00	0.00	600,161.00	152,700.00	34.1%
3) Other State Revenue		8300-8599	1,899,076.00	1,899,076.00	824,999.49	3,596,931.13	1,697,855.13	89.4%
4) Other Local Revenue		8600-8799	371,441.00	371,441.00	54,997.03	551,651.00	180,210.00	48.5%
5) TOTAL, REVENUES			20,476,714.00	20,476,714.00	5,790,812.52	22,787,295.13		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,691,663.00	7,691,663.00	2,243,456.25	7,966,698.61	(275,035.61)	-3.6%
2) Classified Salaries		2000-2999	1,764,476.89	1,764,476.89	499,073.66	1,918,116.42	(153,639.53)	-8.7%
3) Employee Benefits		3000-3999	3,752,970.46	3,752,970.46	987,541.46	3,898,304.43	(145,333.97)	-3.9%
4) Books and Supplies		4000-4999	569,695.20	569,695.20	188,964.88	944,161.11	(374,465.91)	-65.7%
5) Services and Other Operating Expenditures		5000-5999	6,717,814.58	6,717,814.58	533,758.74	7,974,719.88	(1,256,905.30)	-18.7%
6) Capital Outlay		6000-6999	33,548.00	33,548.00	0.00	18,548.00	15,000.00	44.7%
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			20,530,168.13	20,530,168.13	4,452,794.99	22,720,548.45		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(53,454.13)	(53,454.13)	1,338,017.53	66,746.68		
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)			(53,454.13)	(53,454.13)	1,338,017.53	66,746.68		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,726,500.67	6,794,673.23		6,794,673.23	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,726,500.67	6,794,673.23		6,794,673.23		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,726,500.67	6,794,673.23		6,794,673.23		
2) Ending Balance, June 30 (E + F1e)			5,673,046.54	6,741,219.10		6,861,419.91		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,017,464.27	3,113,662.61		3,675,742.75		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	2,655,582.57	3,627,556.49		3,185,677.16		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(.30)	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	14,567,264.00	14,567,264.00	4,096,686.00	14,792,714.00	225,450.00	1.5%
Education Protection Account State Aid - Current Year		8012	234,222.00	234,222.00	58,371.00	231,454.00	(2,768.00)	-1.2%
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	2,957,250.00	2,957,250.00	755,759.00	3,014,384.00	57,134.00	1.9%
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			17,758,736.00	17,758,736.00	4,910,816.00	18,038,552.00	279,816.00	1.6%
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	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	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	331,496.00	331,496.00	0.00	460,892.00	129,396.00	39.0%
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	42,121.00	42,121.00	0.00	55,254.00	13,133.00	31.2%
Title III, Immigrant Student Program	4201	8290	5,162.00	5,162.00	0.00	6,789.00	1,627.00	31.5%
Title III, English Learner Program	4203	8290	49,495.00	49,495.00	0.00	53,020.00	3,525.00	7.1%
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	19,187.00	19,187.00	0.00	24,206.00	5,019.00	26.2%
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			447,461.00	447,461.00	0.00	600,161.00	152,700.00	34.1%
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	30,535.00	30,535.00	0.00	30,535.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	319,276.00	319,276.00	0.00	359,078.64	39,802.64	12.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Expanded Learning Opportunities Program (ELO-P)	2600	8590	839,569.00	839,569.00	447,624.00	1,598,655.00	759,086.00	90.4%
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	191,450.00	191,450.00	68,988.00	246,388.00	54,938.00	28.7%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	518,246.00	518,246.00	308,387.49	1,362,274.49	844,028.49	162.9%
TOTAL, OTHER STATE REVENUE			1,899,076.00	1,899,076.00	824,999.49	3,596,931.13	1,697,855.13	89.4%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	221,620.00	221,620.00	20,568.08	221,620.00	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								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
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	149,821.00	149,821.00	34,428.95	330,031.00	180,210.00	120.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
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			371,441.00	371,441.00	54,997.03	551,651.00	180,210.00	48.5%
TOTAL, REVENUES			20,476,714.00	20,476,714.00	5,790,812.52	22,787,295.13		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	5,778,057.00	5,778,057.00	1,587,251.13	5,620,812.96	157,244.04	2.7%
Certificated Pupil Support Salaries		1200	515,488.00	515,488.00	147,484.59	614,162.86	(98,674.86)	-19.1%
Certificated Supervisors' and Administrators' Salaries		1300	1,116,815.00	1,116,815.00	425,940.18	1,261,837.54	(145,022.54)	-13.0%
Other Certificated Salaries		1900	281,303.00	281,303.00	82,780.35	469,885.25	(188,582.25)	-67.0%
TOTAL, CERTIFICATED SALARIES			7,691,663.00	7,691,663.00	2,243,456.25	7,966,698.61	(275,035.61)	-3.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	504,130.00	504,130.00	172,427.30	616,226.19	(112,096.19)	-22.2%
Classified Support Salaries		2200	515,160.00	515,160.00	149,777.43	543,216.88	(28,056.88)	-5.4%

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)
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	339,466.00	339,466.00	89,951.19	350,431.04	(10,965.04)	-3.2%
Other Classified Salaries		2900	405,720.89	405,720.89	86,917.74	408,242.31	(2,521.42)	-0.6%
TOTAL, CLASSIFIED SALARIES			1,764,476.89	1,764,476.89	499,073.66	1,918,116.42	(153,639.53)	-8.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,469,125.00	1,469,125.00	417,787.33	1,503,512.62	(34,387.62)	-2.3%
PERS		3201-3202	471,069.00	471,069.00	125,174.38	518,975.38	(47,906.38)	-10.2%
OASDI/Medicare/Alternative		3301-3302	246,573.46	246,573.46	73,461.32	282,425.38	(35,851.92)	-14.5%
Health and Welfare Benefits		3401-3402	1,148,935.00	1,148,935.00	281,947.06	1,151,587.62	(2,652.62)	-0.2%
Unemployment Insurance		3501-3502	4,775.00	4,775.00	1,382.73	5,161.96	(386.96)	-8.1%
Workers' Compensation		3601-3602	296,493.00	296,493.00	87,788.64	323,429.73	(26,936.73)	-9.1%
OPEB, Allocated		3701-3702	116,000.00	116,000.00	0.00	113,211.74	2,788.26	2.4%
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			3,752,970.46	3,752,970.46	987,541.46	3,898,304.43	(145,333.97)	-3.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	471.00	471.00	0.00	471.00	0.00	0.0%
Books and Other Reference Materials		4200	48,780.00	48,780.00	27,498.28	78,780.00	(30,000.00)	-61.5%
Materials and Supplies		4300	369,306.20	369,306.20	124,257.58	729,272.11	(359,965.91)	-97.5%
Noncapitalized Equipment		4400	151,138.00	151,138.00	37,209.02	135,638.00	15,500.00	10.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			569,695.20	569,695.20	188,964.88	944,161.11	(374,465.91)	-65.7%
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	35,880.00	35,880.00	7,841.19	50,168.29	(14,288.29)	-39.8%
Dues and Memberships		5300	4,381.00	4,381.00	4,177.61	4,452.61	(71.61)	-1.6%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	372,628.00	372,628.00	73,310.37	388,859.00	(16,231.00)	-4.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,618.00	14,618.00	1,991.56	15,200.64	(582.64)	-4.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	106,920.94	106,920.94	48,005.98	112,370.15	(5,449.21)	-5.1%
Professional/Consulting Services and Operating Expenditures		5800	6,182,340.64	6,182,340.64	398,258.36	7,402,454.62	(1,220,113.98)	-19.7%
Communications		5900	1,046.00	1,046.00	173.67	1,214.57	(168.57)	-16.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,717,814.58	6,717,814.58	533,758.74	7,974,719.88	(1,256,905.30)	-18.7%
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	33,548.00	33,548.00	0.00	18,548.00	15,000.00	44.7%
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			33,548.00	33,548.00	0.00	18,548.00	15,000.00	44.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Tuition 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	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								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	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			20,530,168.13	20,530,168.13	4,452,794.99	22,720,548.45		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
2600	Expanded Learning Opportunities Program	427,303.12
6019	Student Support and Professional Development Discretionary Block Grant (SSPDDBG)	322,745.00
6300	Lottery: Instructional Materials	524,145.94
6332	CA Community Schools Partnership Act - Implementation Grant	154,373.03
6383	Golden State Pathways Program	1,972,911.30
6546	Mental Health-Related Services	9,395.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	48,905.02
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	215,964.34
Total, Restricted Balance		3,675,742.75

Bostonia Global Multiyear Projection for 2025-26 thru 2027-28
Based on 2025-26 FIRST INTERIM, Updated 12/02/25

Assumptions:

		State COLA 2.30%	Undup 84.20%	P2 ADA 1,157.27	State COLA 3.02%	Undup 84.16%	P2 ADA 1,157.27	State COLA 3.42%	Undup 83.75%	P2 ADA 1,157.27
		2025-26 FIRST INTERIM			2026-27 Projected			2027-28 Projected		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Local Control Funding Formula LCFF	8010-8099	18,038,552	-	18,038,552	18,591,841	-	18,591,841	19,108,009	-	19,108,009
Federal Revenue	8100-8299	-	600,161	600,161	-	600,161	600,161	-	600,161	600,161
Other State Revenue	8300-8599	257,490	3,339,441	3,596,931	229,392	2,479,237	2,708,629	229,476	2,482,728	2,712,203
Local Revenue	8600-8799	401,421	150,230	551,651	394,526	150,000	544,526	396,496	150,000	546,496
Total Revenue with Adjustments		18,697,463	4,089,832	22,787,295	19,215,759	3,229,398	22,445,157	19,733,981	3,232,889	22,966,869
Expenditures										
Certificated Salaries	1000-1999	7,206,621	760,077	7,966,699	7,314,721	765,896	8,080,617	7,424,442	777,384	8,201,826
Classified Salaries	2000-2999	1,215,125	702,992	1,918,116	1,253,071	693,817	1,946,888	1,271,867	704,224	1,976,091
Employee Benefits	3000-3999	3,238,504	659,801	3,898,304	3,337,920	672,510	4,010,430	3,454,770	693,553	4,148,324
Books/Supplies	4000-4999	596,300	347,861	944,161	613,116	609,486	1,222,602	629,792	626,065	1,255,857
Services/Operating Expenses	5000-5999	7,156,152	818,568	7,974,720	7,356,733	767,167	8,123,900	7,557,542	780,192	8,337,734
Capital Outlay	6000-6999	18,548	-	18,548	18,548	-	18,548	18,548	-	18,548
Direct/Indirect Support	7300-7399	(191,566)	191,566	-	(215,504)	215,504	-	(209,462)	209,462	-
Total Expenditures		19,239,683	3,480,865	22,720,548	19,678,605	3,724,380	23,402,985	20,147,499	3,790,881	23,938,380
Beginning Fund Balance		3,727,898	3,066,776	6,794,673	3,185,677	3,675,743	6,861,420	2,722,831	3,180,761	5,903,592
Projected Ending Fund Balance		3,185,677	3,675,743	6,861,420	2,722,831	3,180,761	5,903,592	2,309,313	2,622,769	4,932,082
Excess or (Deficit)		(542,220)	608,967	66,747	(462,846)	(494,982)	(957,828)	(413,518)	(557,992)	(971,510)
Restricted		-	3,675,743	3,675,743	-	3,180,761	3,180,761	-	2,622,769	2,622,769
Mandated Reserve for Contingencies		681,616	-	681,616	702,090	-	702,090	718,151	-	718,151
Unappropriated Reserve		2,504,061	-	2,504,061	2,020,742	-	2,020,742	1,591,161	-	1,591,161

**CAJON VALLEY UNION SCHOOL DISTRICT – BOSTONIA GLOBAL
ASSUMPTIONS USED TO DEVELOP THE
2025-26 THROUGH 2027-28 MULTI-YEAR BUDGET PROJECTION
FOR 2025-26 FIRST INTERIM BUDGET**

1. LCFF REVENUE ASSUMPTIONS:

2025-26	2.30% COLA applied to base, 84.20% Unduplicated
2026-27	3.02% COLA applied to base, 84.16% Unduplicated
2027-28	3.42% COLA applied to base, 83.75% Unduplicated

2. The 2025-26 budget includes the following revenue sources from budget adoption: LCFF, Title I, Title II, Title III, Title IV, Lottery, ELOP, Proposition 28’s Arts and Music in Schools, and the Golden State Pathways Program. Budgeted revenues from the adopted budget were updated to the released allocation schedules and/or unused grant awards, and several new grants were added, including Student Support and Professional Development Block grant, carryover Community Schools Partnership Program, and Learning Recovery Emergency Block grant. One-time and carryover revenues were removed from the subsequent years.
3. In 2025-26, Bostonia Global is serving students in grades TK-12 with enrollment at about 1,255 students in the current year. ADA for the three years has been projected using the 2024-25 P2 attendance rate of 92.21%. With all grade levels currently being served, enrollment is projected to remain flat in the subsequent years.
4. The cost of step and column increases is estimated at 1.5% in the expenditure projections of each year. Supplies and services are projected to increase by the CPI increases of 2.82% in 2026-27 and 2.72% in 2027-28. Staffing levels are projected to remain the same, with only 1.5% step and column increase. Staffing, supplies, and service expenditures from carryover and expiring programs and funding sources are removed, or moved to unrestricted as appropriate.
5. Annual rate changes in STRS and PERS pension costs are included in the 2025-26 budget and subsequent years.

	2025-26	2026-27	2027-28
CalSTRS	19.10%	19.10%	19.10%
CalPERS	26.81%	26.40%	26.90%

6. Employees at Bostonia Global Charter are employees of the District, and members of CVEA and CSEA at Cajon Valley. Negotiations have not been settled for the 2025-26 reopeners. No salary increases beyond the annual step and column are included in the subsequent years. A 7.5% increase to health and welfare contributions are included in subsequent years.
7. Increasing District costs, which raise Bostonia’s proportionate share chargeback for centralized services, has contributed to deficit spending in the current and subsequent years of the Multi-Year Projection. Most notably, the proportional share of 2024-25 Special Education encroachment for Bostonia Global Charter accounted for over 60% of the total increase, which is \$569,579 above the adopted budget.

Bostonia Global (140558) - 2025-26 FIRST INTERIM BG			
	2025-26	2026-27	2027-28
General Assumptions			
COLA & Augmentation	2.30%	3.02%	3.42%
Base Grant Proration Factor	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%
Student Assumptions:			
Enrollment Count	1,255	1,255	1,255
Unduplicated Pupil Count (UPC)	1,071	1,011	1,071
Unduplicated Pupil Percentage (UPP)	84.20%	84.16%	83.75%
Current Year LCFF Average Daily Attendance (ADA)	1,157.27	1,157.27	1,157.27
Funded LCFF ADA	1,157.27	1,157.27	1,157.27
LCFF ADA Funding Method	Current Year	Current Year	Current Year
Current Year Necessary Small School (NSS) ADA	-	-	-
Funded NSS ADA	-	-	-
LCFF Entitlement Summary			
Base Grant	\$12,475,470	\$12,852,290	\$13,291,846
Grade Span Adjustment	597,667	615,659	636,341
<i>Adjusted Base Grant</i>	\$13,073,137	\$13,467,949	\$13,928,187
Supplemental Grant	2,201,517	2,266,925	2,332,971
Concentration Grant	2,407,354	2,489,685	2,467,031
Total Base, Supplemental and Concentration Grant	\$17,682,008	\$18,224,559	\$18,728,189
Allowance: Necessary Small School	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	-	-	-
Add-on: Home-to-School Transportation	-	-	-
Add-on: Small School District Bus Replacement Program	-	-	-
Add-on: Economic Recovery Target	-	-	-
Add-on: Transitional Kindergarten	356,544	367,282	379,820
Total Allowance and Add-On Amounts	\$356,544	\$367,282	\$379,820
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$18,038,552	\$18,591,841	\$19,108,009
Miscellaneous Adjustments	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	\$ 18,038,552	\$ 18,591,841	\$ 19,108,009
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 15,587	\$ 16,065	\$ 16,511
Additional State Aid	-	-	-
Total LCFF Entitlement with Additional State Aid	18,038,552	18,591,841	19,108,009
LCFF Sources Summary			
Funding Source Summary			
Local Revenue and In-Lieu of Property Taxes (<i>net for school districts</i>)	\$ 3,014,384	\$ 3,014,384	\$ 3,014,384
Education Protection Account Entitlement (<i>includes \$200/minimum per ADA</i>)	\$ 231,454	\$ 231,454	\$ 231,454
Net State Aid (<i>excludes Additional State Aid</i>)	\$ 14,792,714	\$ 15,346,003	\$ 15,862,171
Additional State Aid	\$ -	\$ -	\$ -
Total Funding Sources	\$ 18,038,552	\$ 18,591,841	\$ 19,108,009
Funding Source by Resource-Object			
State Aid (Resource Code 0000, Object Code 8011)	\$ 14,792,714	\$ 15,346,003	\$ 15,862,171
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 231,454	\$ 231,454	\$ 231,454
(P-2 plus Current Year Accrual)			
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)			
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -
% Change	0.0000%	0.0000%	0.0000%
In-Lieu of Property Taxes (Object Code 8096)	3,014,384	3,014,384	3,014,384
Entitlement and Source Reconciliation			
Basic Aid/Excess Tax District Status	\$ -	\$ -	\$ -
Total LCFF Entitlement	\$ 18,038,552	\$ 18,591,841	\$ 19,108,009
Additional State Aid	\$ -	\$ -	\$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	\$ -
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -
Total Funding Sources	\$ 18,038,552	\$ 18,591,841	\$ 19,108,009
LCAP Percentage to Increase or Improve Services Calculation			
Base Grant (<i>Excludes add-ons for TIIG & Transportation</i>)	\$ 13,429,681	\$ 13,835,231	\$ 14,308,007
Supplemental and Concentration Grant funding in the LCAP year	\$ 4,608,871	\$ 4,756,610	\$ 4,800,002
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ 555,544	\$ 574,544	\$ 569,315
Percentage to Increase or Improve Services	34.32%	34.38%	33.55%

Bostonia Global (140558) - 2025-26 FIRST INTERIM BG				
	2025-26	2026-27	2027-28	
PER-ADA FUNDING LEVELS				
Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	\$ 15,314.87	\$ 15,784.84	\$ 16,220.21	
Grades 4-6	\$ 14,081.35	\$ 14,512.86	\$ 14,914.58	
Grades 7-8	\$ 14,497.93	\$ 14,943.17	\$ 15,356.96	
Grades 9-12	\$ 17,239.54	\$ 17,768.61	\$ 18,260.01	
Base Grants				
Grades TK-3	\$ 10,256	\$ 10,566	\$ 10,927	
Grades 4-6	\$ 10,411	\$ 10,725	\$ 11,092	
Grades 7-8	\$ 10,719	\$ 11,043	\$ 11,421	
Grades 9-12	\$ 12,423	\$ 12,798	\$ 13,236	
Grade Span Adjustment				
Grades TK-3	\$ 1,067	\$ 1,099	\$ 1,136	
Grades 9-12	\$ 323	\$ 333	\$ 344	
Prorated Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	\$ 11,323	\$ 11,665	\$ 12,063	
Grades 4-6	\$ 10,411	\$ 10,725	\$ 11,092	
Grades 7-8	\$ 10,719	\$ 11,043	\$ 11,421	
Grades 9-12	\$ 12,746	\$ 13,131	\$ 13,580	
Prorated Base Grants				
Grades TK-3	\$ 10,256	\$ 10,566	\$ 10,927	
Grades 4-6	\$ 10,411	\$ 10,725	\$ 11,092	
Grades 7-8	\$ 10,719	\$ 11,043	\$ 11,421	
Grades 9-12	\$ 12,423	\$ 12,798	\$ 13,236	
Prorated Grade Span Adjustment				
Grades TK-3	\$ 1,067	\$ 1,099	\$ 1,136	
Grades 9-12	\$ 323	\$ 333	\$ 344	
Supplemental Grant				
	20%	20%	20%	
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	\$ 2,265	\$ 2,333	\$ 2,413	
Grades 4-6	\$ 2,082	\$ 2,145	\$ 2,218	
Grades 7-8	\$ 2,144	\$ 2,209	\$ 2,284	
Grades 9-12	\$ 2,549	\$ 2,626	\$ 2,716	
Actual - 1.00 ADA, Local UPP as follows:				
	84.20%	84.16%	83.75%	
Grades TK-3	\$ 1,907	\$ 1,963	\$ 2,021	
Grades 4-6	\$ 1,753	\$ 1,805	\$ 1,858	
Grades 7-8	\$ 1,805	\$ 1,859	\$ 1,913	
Grades 9-12	\$ 2,146	\$ 2,210	\$ 2,275	
Concentration Grant (>55% population)				
	65%	65%	65%	
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	\$ 7,360	\$ 7,582	\$ 7,841	
Grades 4-6	\$ 6,767	\$ 6,971	\$ 7,210	
Grades 7-8	\$ 6,967	\$ 7,178	\$ 7,424	
Grades 9-12	\$ 8,285	\$ 8,535	\$ 8,827	
Actual - 1.00 ADA, Local UPP >55% as follows:				
	28.3300%	28.4400%	27.2500%	
Grades TK-3	\$ 2,085	\$ 2,156	\$ 2,137	
Grades 4-6	\$ 1,917	\$ 1,983	\$ 1,965	
Grades 7-8	\$ 1,974	\$ 2,041	\$ 2,023	
Grades 9-12	\$ 2,347	\$ 2,427	\$ 2,405	

UPDATE DATE	ACTUALS TO MONTH OF:	LEAID	BUSINESS UNIT	BUSINESS ADVISOR
12/2/25	October	47605	00600	A. Wilmot

District's authorizing signature _____

				JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	2025-26 Working Budget	
		BEGINNING BALANCE		\$ 11,198,413	\$ 13,062,538	\$ 12,902,186	\$ 7,465,514	\$ 8,024,123	\$ 7,918,737	\$ 8,222,689	\$ 8,278,873	\$ 8,154,803	\$ 8,637,710	\$ 8,839,673	\$ 9,012,162			
LCFF SOURCES																		
1.1	S	8011		LCFF	\$ 731,551	\$ 731,551	\$ 1,316,792	\$ 1,316,792	\$ 1,163,553	\$ 1,163,553	\$ 1,163,553	\$ 1,163,553	\$ 1,163,553	\$ 1,163,553	\$ 2,551,157	\$ 14,792,714	\$ 14,792,714	
1.2	S	8021-8046		Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1.3	S	8012		EPA	\$ -	\$ -	\$ 58,371	\$ -	\$ -	\$ 52,482	\$ -	\$ -	\$ 52,482	\$ -	\$ -	\$ 68,119	\$ 231,454	\$ 231,454
1.4	S	8047		RDA Residual Balance & CRD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1.5	S	8096		Charter In Lieu Taxes	\$ -	\$ 164,029	\$ 328,057	\$ 263,673	\$ 232,541	\$ 232,541	\$ 232,541	\$ 351,619	\$ 175,810	\$ 175,810	\$ 625,223	\$ 3,014,384	\$ 3,014,384	
1.6	S	8097		Special Education - Prop Tax Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1.7	A	Multiple		Other Revenue Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
8000-8099				TOTAL LCFF SOURCES	\$ 731,551	\$ 895,580	\$ 1,703,220	\$ 1,580,465	\$ 1,396,094	\$ 1,448,376	\$ 1,396,094	\$ 1,567,654	\$ 1,339,363	\$ 1,339,363	\$ 3,244,499	\$ 18,038,552	\$ 18,038,552	
FEDERAL REVENUE																		
2.1	A	8110		Impact Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2.2	S	8181&8182		Special Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2.3	S/A	8285	9068	Assets - Pass Through	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2.4	S	8290	3010&3025	Title I - Fed Cash Mgmt System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115,223	\$ -	\$ -	\$ 46,089	\$ -	\$ -	\$ 46,089	\$ 207,401	\$ 460,892
2.5	S	8290	4035	Title II - Fed Cash Mgmt System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,814	\$ -	\$ -	\$ 5,525	\$ -	\$ -	\$ 5,525	\$ 24,864	\$ 55,254
2.6	S	8290	4201&4203	Title III - Fed Cash Mgmt System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,952	\$ -	\$ -	\$ 5,981	\$ -	\$ -	\$ 5,981	\$ 26,914	\$ 59,809
2.7	A	Multiple		Other Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9	\$ 3,776	\$ 26	\$ 4,335	\$ 96	\$ 181	\$ 4,005	\$ 12,428	\$ 24,206
2.8	M	Multiple	LLMF	Other Federal (Learning Loss Mitigation Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8100-8299				TOTAL FEDERAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 143,998	\$ 3,776	\$ 26	\$ 61,931	\$ 96	\$ 181	\$ 61,600	\$ 271,608	\$ 600,161
OTHER STATE REVENUE																		
3.1	S	8311	6500&6510	PA Sp. Ed. (SDUSD, Poway & Infant)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3.2	M	8311-8319		PA Recomputations CY & PY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3.3	S	8550		Mandate Block	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,535	
3.4	S	8560		Lottery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89,770	\$ -	\$ -	\$ 89,770	\$ -	\$ 89,770	\$ 269,309	\$ 359,079
3.5	O	8590	7690	STRS On-Behalf - Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3.6	A	Multiple		Other State	\$ 103,728	\$ 97,206	\$ 174,971	\$ 449,094	\$ 5,357	\$ 84,654	\$ 75,277	\$ 113,027	\$ 168,393	\$ 162,455	\$ 264,344	\$ 133,303	\$ 1,831,810	\$ 3,136,540
3.7	M	Multiple	LLMF	Other Local (Learning Loss Mitigation Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,777	\$ 70,777	\$ 70,777
8300-8599				TOTAL OTHER STATE REVENUE	\$ 103,728	\$ 97,206	\$ 174,971	\$ 449,094	\$ 5,357	\$ 84,654	\$ 165,047	\$ 113,027	\$ 168,393	\$ 252,224	\$ 264,344	\$ 293,850	\$ 2,171,896	\$ 3,596,931
OTHER LOCAL REVENUE																		
4.1	S	8792	SPED	PA Special Education - Pass Through	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4.2	A	Multiple		Other Local	\$ 6,833	\$ 12,190	\$ 15,384	\$ 20,590	\$ -	\$ 14,331	\$ 27,373	\$ 30,916	\$ 22,842	\$ 32,382	\$ 31,680	\$ 25,266	\$ 239,786	\$ 551,651
8600-8799				TOTAL OTHER LOCAL REVENUE	\$ 6,833	\$ 12,190	\$ 15,384	\$ 20,590	\$ -	\$ 14,331	\$ 27,373	\$ 30,916	\$ 22,842	\$ 32,382	\$ 31,680	\$ 25,266	\$ 239,786	\$ 551,651
OTHER FINANCING SOURCES																		
5.1	A	8900-8998		Transfers In & Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
8900-8998				TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8000-8998				TOTAL REVENUE	\$ 842,113	\$ 1,004,976	\$ 1,893,575	\$ 2,050,149	\$ 1,401,451	\$ 1,691,558	\$ 1,592,289	\$ 1,540,064	\$ 1,820,820	\$ 1,624,065	\$ 1,635,568	\$ 3,625,214	\$ 20,721,842	\$ 22,787,295
SALARIES & BENEFITS																		
6.1	A	1000-1999		Certificated	\$ 103,138	\$ 724,638	\$ 716,585	\$ 699,096	\$ 692,351	\$ 816,587	\$ 843,673	\$ 792,687	\$ 708,240	\$ 720,190	\$ 713,117	\$ 436,398	\$ 7,966,699	\$ 7,966,699
6.2	A	2000-2999		Classified	\$ 18,690	\$ 174,198	\$ 141,499	\$ 164,686	\$ 150,679	\$ 196,607	\$ 203,129	\$ 190,853	\$ 170,521	\$ 173,398	\$ 171,695	\$ 162,162	\$ 1,918,116	\$ 1,918,116
6.3	A	3000-3999		Benefits	\$ 33,431	\$ 322,999	\$ 316,447	\$ 314,665	\$ 311,726	\$ 399,576	\$ 412,830	\$ 387,881	\$ 346,559	\$ 352,407	\$ 348,946	\$ 350,837	\$ 3,898,304	\$ 3,898,304
6.4	O	3101-3112	7690	STRS On-Behalf - Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6.5	M	1000-3999	LLMF	Salaries & Benefits (Learning Loss Mitigation Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1000-3999				TOTAL SALARIES & BENEFITS	\$ 155,259	\$ 1,221,835	\$ 1,174,530	\$ 1,178,448	\$ 1,154,757	\$ 1,412,770	\$ 1,459,632	\$ 1,371,420	\$ 1,225,319	\$ 1,245,994	\$ 1,233,758	\$ 949,397	\$ 13,783,119	\$ 13,783,119

		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	2025-26 Working Budget		
BEGINNING BALANCE		\$ 11,198,413	\$ 13,062,538	\$ 12,902,186	\$ 7,465,514	\$ 8,024,123	\$ 7,918,737	\$ 8,222,689	\$ 8,278,873	\$ 8,154,803	\$ 8,637,710	\$ 8,839,673	\$ 9,012,162				
OTHER EXPENDITURES																	
7.1	A	4000-4999	Supplies	\$ 2,791	\$ 72,065	\$ 79,681	\$ 34,428	\$ 34,473	\$ 50,109	\$ 96,246	\$ 77,791	\$ 23,559	\$ 127,764	\$ 47,009	\$ 89,419	\$ 735,335	\$ 944,161
7.2	A	5500-5599	Utilities	\$ -	\$ 16,731	\$ 21,813	\$ 34,767	\$ 10,304	\$ 20,497	\$ 48,687	\$ 26,404	\$ 22,662	\$ 30,896	\$ 19,974	\$ 23,849	\$ 276,584	\$ 388,859
7.3	A	5000-5999	Other Services (Excl. Utilities)	\$ 14,004	\$ 106,805	\$ 114,405	\$ 225,234	\$ 89,303	\$ 67,514	\$ 94,823	\$ 180,543	\$ 63,221	\$ 17,447	\$ 162,337	\$ 6,145,396	\$ 7,281,033	\$ 7,585,861
7.4	A	6000-6999	Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,976	\$ 3,153	\$ -	\$ -	\$ -	\$ -	\$ 11,129	\$ 18,548
7.5	O	7200-7299	Pass Through Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.6	A	7000-7998	Transfers Out, Other Uses & Outgo	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.7	M	4000-7999	LLMF Other Expenditures (Learning Loss Mitigation Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4000-7998		TOTAL OTHER EXPENDITURES		\$ 16,795	\$ 195,601	\$ 215,899	\$ 294,429	\$ 134,080	\$ 138,121	\$ 239,757	\$ 292,713	\$ 112,594	\$ 176,108	\$ 229,321	\$ 6,258,663	\$ 8,304,080	\$ 8,937,429
1000-7998		TOTAL EXPENDITURES		\$ 172,054	\$ 1,417,435	\$ 1,390,429	\$ 1,472,877	\$ 1,288,836	\$ 1,550,890	\$ 1,699,389	\$ 1,664,134	\$ 1,337,914	\$ 1,422,102	\$ 1,463,079	\$ 7,208,061	\$ 22,087,200	\$ 22,720,548

		Beginning Bal												Ending Balance			
8.1	NP	9111-9199	Other Cash Equivalents	\$ 170,896	\$ 7,293	\$ (4,091)	\$ 3,194	\$ (16,049)	\$ 22	\$ (80,632)	\$ (80,632)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8.2	NP	9200-9299	Receivables	\$ 152,912	\$ (61,246)	\$ (47,182)	\$ (39,985)	\$ -	\$ -	\$ (2,250)	\$ (2,250)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8.2	NP	9290	Receivables from Government	\$ 1,976,083	\$ (1,656,292)	\$ (6,665)	\$ (815)	\$ (151,545)	\$ -	\$ (80,383)	\$ (80,383)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8.3	NP	9300-9319	Temporary Loans / Due From	\$ 2,943	\$ -	\$ -	\$ (2,943)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8.4	NP	9320-9499	Other Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8.5	M	92XX	Deferrals (Excl. Adj. & PY Recom)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9111-9499		TOTAL ASSETS (excluding cash 9110)		\$ 2,302,834	\$ (1,710,245)	\$ (57,938)	\$ (40,549)	\$ (167,594)	\$ 22	\$ (163,265)	\$ (163,265)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

		Beginning Bal												Ending Balance			
9.1	NP	9500-9599	Payables	\$ 389,501	\$ (387,626)	\$ (1,434)	\$ (480)	\$ -	\$ -	\$ 19	\$ 19	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -
9.1	NP	9590	Payables to Government	\$ (1,652,921)	\$ -	\$ 1,652,921	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9.2	NP	9650-9659	Unearned Revenue	\$ 6,522	\$ (6,522)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9.3	M	95XX	Deferrals (EPA Recover)	\$ 1,652,921	\$ -	\$ (1,652,921)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9500-9659		TOTAL CURRENT LIABILITIES		\$ 396,023	\$ (394,148)	\$ (1,434)	\$ (480)	\$ -	\$ -	\$ 19	\$ 19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

														Ending Balance			
10.1	NP	9793	Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.2	NP	9795	Other Restatements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.3	NP	7999	Expense Suspense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.4	NP	8999	Revenue Suspense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.5	NP	9910	Payroll Suspense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.6	NP	Multiple	Treasury Reconciling Items	\$ (122,030)	\$ 195,602	\$ 169,792	\$ (186,258)	\$ (217,979)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (160,873)	
9111-9499		TOTAL OTHER ACTIVITY		\$ (122,030)	\$ 195,602	\$ 169,792	\$ (186,258)	\$ (217,979)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (160,873)	

ENDING BALANCE SUBTOTAL Prior to Borrowing	\$ 3,492,370	\$ 6,636,632	\$ 13,534,094	\$ 7,688,935	\$ 7,918,781	\$ 7,896,159	\$ 7,952,344	\$ 8,154,803	\$ 8,637,710	\$ 8,839,673	\$ 9,012,162	\$ (616,807)	\$ (13,618,475)
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		Beginning Bal												Ending Balance			
11.1	M	9640	TRAN / TTF Principal Amounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.2	M	8660	TRAN / TTF Premium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.3	M	5800	TRAN / TTF Issuance Cost & Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.4	M	9135&9640	TRAN / TTF Repayment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.5	M	9600-9619	Temporary Loans / Due To	\$ 6,149,678	\$ -	\$ (6,149,678)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,046,122	\$ 6,046,122	
11.6	M	9629-9649	Other Liabilities (Excluding TRANs)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		TOTAL BORROWING ACTIVITY		\$ 6,149,678	\$ -	\$ (6,149,678)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,046,122	\$ 6,046,122	

ENDING CASH BALANCE	9110	\$ 13,062,538	\$ 12,902,186	\$ 7,465,514	\$ 8,024,123	\$ 7,918,737	\$ 8,222,689	\$ 8,278,873	\$ 8,154,803	\$ 8,637,710	\$ 8,839,673	\$ 9,012,162	\$ 11,475,437	\$ 11,475,437
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