

2025-26  
First Interim  
(period ending October 31, 2025)



Board Meeting of  
December 17, 2025

Prepared by:  
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## **Vision:**

### **Changing the World!**

Inspired, Accomplished, Multilingual Global Citizens - In School and Beyond  
In Oxnard School District, we nurture self-confident and empowered multilingual global citizens, strong in their multiple identities and potential, who achieve inspired levels of individual, community, and social accomplishment in school and beyond in their endeavors.

## **Mission:**

### **IGNITE • TRANSFORM • NURTURE • EMBRACE**

- **IGNITE** students' passions for learning and empower them to achieve brilliance.
- **TRANSFORM** our classroom and school expectations, relationships, and practices to more fully align with our values.
- **NURTURE** caring communities that develop students' full identities, linguistic/cultural/academic excellence, social-emotional health, and life potential.
- **EMBRACE** high-leverage services and approaches that translate our values into action.

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December 17, 2025

Dear Members of the Board of Trustees,

Attached for your review and approval is the Oxnard School District 2025–26 First Interim Budget, submitted on time as required by State law.

This report updates the Adopted Budget with actual financial activity through October 31, 2025, and provides revised revenue and expenditure projections for the current year along with updated estimates for the next two years.

The First Interim incorporates updated Local Control Funding Formula information, current enrollment and attendance trends, State and federal program allocations, beginning fund balances, and adjustments across unrestricted and restricted resources. All information is presented in line with State requirements.

Enrollment continues to decline, from 13,003 students in 2024–25 to 12,487 in 2025–26, a loss of 516 students. Funded average daily attendance also declines, from 13,189.02 to 12,597.20, a loss of 591.82 ADA. These trends remain the most significant influence on long-term revenue.

State law requires the Board to certify the District's ability to meet its financial obligations for the current and two following years. The options are:

- **Positive Certification: Affirming the District ability to meet financial obligations for the current** and two subsequent years,
- **Qualified Certification:** Indicating potential challenges in meeting financial obligations for the current and two subsequent years,
- **Negative Certification:** Indicating the District's inability to meet financial obligations for the current and two subsequent years

Based on the information in this report, the District is submitting a Positive Certification for 2025–26 and the two subsequent years.

### **Major Changes Since Adoption**

Significant changes have occurred since the Adopted Budget. These changes are summarized below and expanded in the revenue and expenditure sections that follow.

- Enrollment and average daily attendance continue to decline.
- State increased the Transitional Kindergarten add on rate.
- State program allocations increased for several programs including the Student Support and Professional Development Discretionary Block Grant (SSPDDBG) , the Learning Communities

for School Success Program (LCSSP), Literacy Coaches and Reading Grant and Arts and Music (Prop28)

- Federal revenue increased due to prior year Title program carryover and a one-time Environmental Protection Agency Clean Heavy Duty Vehicle Grant.
- Expenditures increased due to staffing adjustments, benefit rate changes, service contracts and planned capital projects.
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**CHANGES SINCE ADOPTED BUDGET**

<b>Revenues</b>				
Object	Adopted Budget	First Interim	Difference	Explanation
8010-8099 LCFF Sources	193,481,588	194,864,607	1,383,019	Increase primarily due to updated TK add-on. TK rate increased from <b>2,813</b> to <b>3,044</b> per ADA.
8100-8299 Federal Revenue	12,157,687	17,567,655	5,409,968	Increase due to recognition of prior year carryover amounts (Title I, II, III and IV) and one time EPA Clean HDV Grant of <b>(+4,552,500)</b>
8300-8599 Other State Revenue	39,227,548	47,157,475	7,929,927	Increase due to new and updated allocations, including SSPDDBG <b>(+3,792,154)</b> , LCSSP <b>(+1,947,258)</b> , Literacy Coaches and Reading Grant <b>(+1,151,851)</b> , and Arts and Music <b>(+345,321)</b> Offset by adjustments to Lottery and Special Education programs.
8600-8799 Other Local Revenue	23,502,381	23,936,779	434,398	Increase primarily driven by Interagency Special Education revenue <b>(+400,000)</b> , donations <b>(+31,482)</b> , and outside salary reimbursements <b>(+42,054)</b> , offset by reduced lease revenue.

**Total Increase/(Decrease) in  
Revenue**  
**15,157,312**

<b>Expenditures</b>				
Object	Adopted Budget	First Interim	Difference	Explanation
1000-1999 Certificated Salaries	113,070,399	115,564,097	2,493,698	The increase in certificated and classified salaries, along with corresponding benefits, is due to budgeted expenditures recognizing prior year carryover amounts and projected rise in expenditures from the carryover of ELOP, Prop 28 Arts and Music.
2000-2999 Classified Salaries	50,807,845	51,900,751	1,092,906	
3000-3999 Employee Benefits	68,259,497	69,742,625	1,483,128	
4000-4999 Materials & Supplies	14,367,976	15,032,154	664,178	
5000-5999 Services & Other Operating	57,342,576	69,042,522	11,699,946	
6000-6999 Capital Outlay	777,320	7,950,309	7,172,989	
7100-7499	2,439,495	2,326,546	(112,949)	

**24,493,896** **Total Increase/(Decrease) in Expenses**

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**PLANNING FACTORS USED FOR FIRST INTERIM**

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The Ventura County Office of Education (VCOE), School Services of California (SSC), and other external agencies provide guidance on the criteria and assumptions school districts should follow when preparing their interim reports.

<b>Planning Factors</b>				
Factor		2025-26	2026-27	2027-28
Statutory COLA		2.30%	3.02%	3.42%
California Lottery	Unrestricted per ADA	\$190	\$190	\$190
	Restricted per ADA	\$82	\$82	\$82
Mandated Block Grant	Per ADA	\$39.09	\$40.27	\$41.65
CalSTRS Employer Rate		19.10%	19.10%	19.10%
CalPERS Employer Rate		26.81%	26.90%	27.80%

## Local Planning Factors

In addition to the planning factors provided VCOE and SSC guidance, the district must consider local factors that impact the budget and future projections. The following local assumptions were used to prepare Oxnard Multi-Year Projections.

Local Assumptions			
Planning Factor	2025-26	2026-27	2027-28
Estimated Enrollment	12,487	11,945	11,486
Estimated ADA (average daily attendance)	11,725.18	11,306.43	10,958.22
Estimated Funded ADA (average daily attendance)	12,597.20	12,170.14	11,747.06
Step & Column Costs	1.30%	1.30%	1.30%
Salary Negotiations (OEA)	Not yet settled	Not yet settled	Not yet settled
Salary Negotiations (CSEA)	Not yet settled	Not yet settled	Not yet settled
Salary Negotiations (OSSA)	Not yet settled	Not yet settled	Not yet settled

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## MULTI-YEAR FINANCIAL PROJECTIONS

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The 2025-26 Multi-Year Projection (MYP) for the Second Interim Report reflects that the district will be able to maintain 10% in Reserve for Economic Uncertainties through 2026-27 and 7.5% in 2027-28

Components	2025-26 First Interim	2026-27 Projections	2027-28 Projections
Revenues	283,526,516	269,991,097	270,322,504
Expenditures	331,559,004	285,850,392	280,560,706
Net Increase/(Decrease) in Fund Balance	(48,032,488)	(15,859,295)	(10,238,202)
Beginning Fund Balance	114,736,423	66,703,935	50,844,640
Ending Fund Balance	66,703,935	50,844,640	40,606,438
<u>Components of Ending Fund Balance</u>			
Reserve for Economic Uncertainty %	<b>10%</b>	<b>10%</b>	<b>7.5%</b>
Reserve for Economic Uncertainty	33,155,900	28,585,039	21,042,053
Non-Spendable (Stores & Cash in Banks)	120,000	120,000	120,000
Assigned: Financial Stability Reserve	8,047,870	3,275,077	978,911
Legally Restricted	25,380,165	18,864,524	18,465,474
Unassigned/Unappropriated	0	0	0

The First Interim multi-year projection shows that while the District remains financially stable at this point in the year, we are already experiencing significant deficit spending in the current year. This means that ongoing expenditures exceed ongoing revenue, and the District is relying on reserves and remaining one-time funds to close the gap. This pattern continues into the next two years and will require careful and thoughtful planning.

Although these trends are concerning, they are not unexpected, and they mirror the financial situation faced by many districts across the State. Enrollment decline, rising salary and benefit costs and the expiration of one-time resources are common challenges. The current year deficit provides an important early signal and gives the District time to make responsible adjustments.

To keep the District financially healthy over the long term, we will need to bring our spending in line with the revenue we receive each year. This includes reviewing staffing, looking closely at program needs, monitoring both restricted and unrestricted resources and being disciplined in our spending. Making steady and careful adjustments now will help protect our reserves, reduce the need for larger cuts later and support strong programs for students.

### **Conclusion**

Based on this First Interim Report, it is recommended that the Board of Trustees approve a **positive** certification, confirming that Oxnard School District will be able to meet its financial obligations for the current year and the next two years.

Oxnard (72538) - 2025-26 First Interim		10/16/2025			
		2024-25	2025-26	2026-27	2027-28
<b>General Assumptions</b>					
COLA & Augmentation		1.07%	2.30%	3.02%	3.42%
Base Grant Proration Factor		0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor		0.00%	0.00%	0.00%	0.00%
Student Assumptions:					
Enrollment Count		13,035	12,523	11,981	11,522
Unduplicated Pupil Count (UPC)		11,889	11,420	10,925	10,507
Unduplicated Pupil Percentage (UPP)		91.22%	91.18%	91.20%	91.19%
Current Year LCFF Average Daily Attendance (ADA)		12,143.44	11,757.58	11,338.83	10,990.62
Funded LCFF ADA		13,189.02	12,597.20	12,170.14	11,747.06
LCFF ADA Funding Method		3PY Average	3PY Average	3PY Average	3PY Average
Current Year Necessary Small School (NSS) ADA		-	-	-	-
Funded NSS ADA		-	-	-	-
<b>LCFF Entitlement Summary</b>					
Base Grant		\$134,315,403	\$131,232,201	\$130,620,315	\$130,397,531
Grade Span Adjustment		5,818,198	5,748,068	5,701,777	5,680,523
<i>Adjusted Base Grant</i>		\$140,133,601	\$136,980,269	\$136,322,092	\$136,078,054
Supplemental Grant		25,565,975	24,979,722	24,865,149	24,817,915
Concentration Grant		32,991,653	32,213,650	32,076,588	32,010,320
<b>Total Base, Supplemental and Concentration Grant</b>		<b>\$198,691,229</b>	<b>\$194,173,641</b>	<b>\$193,263,829</b>	<b>\$192,906,289</b>
Allowance: Necessary Small School		-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant		500,077	500,077	500,077	500,077
Add-on: Home-to-School Transportation		1,322,809	1,353,234	1,394,102	1,441,780
Add-on: Small School District Bus Replacement Program		-	-	-	-
Add-on: Economic Recovery Target		-	-	-	-
Add-on: Transitional Kindergarten		1,254,093	2,837,655	2,568,140	2,676,913
<b>Total Allowance and Add-On Amounts</b>		<b>\$3,076,979</b>	<b>\$4,690,966</b>	<b>\$4,462,319</b>	<b>\$4,618,770</b>
<b>Total LCFF Entitlement Before Adjustments</b> (excludes Additional State Aid)		<b>\$201,768,208</b>	<b>\$198,864,607</b>	<b>\$197,726,148</b>	<b>\$197,525,059</b>
Miscellaneous Adjustments		-	-	-	-
<b>Total LCFF Entitlement</b> (excludes Additional State Aid)		<b>\$ 201,768,208</b>	<b>\$ 198,864,607</b>	<b>\$ 197,726,148</b>	<b>\$ 197,525,059</b>
LCFF Entitlement Per ADA (excludes Categorical MSA)		<b>\$ 15,298</b>	<b>\$ 15,786</b>	<b>\$ 16,247</b>	<b>\$ 16,815</b>

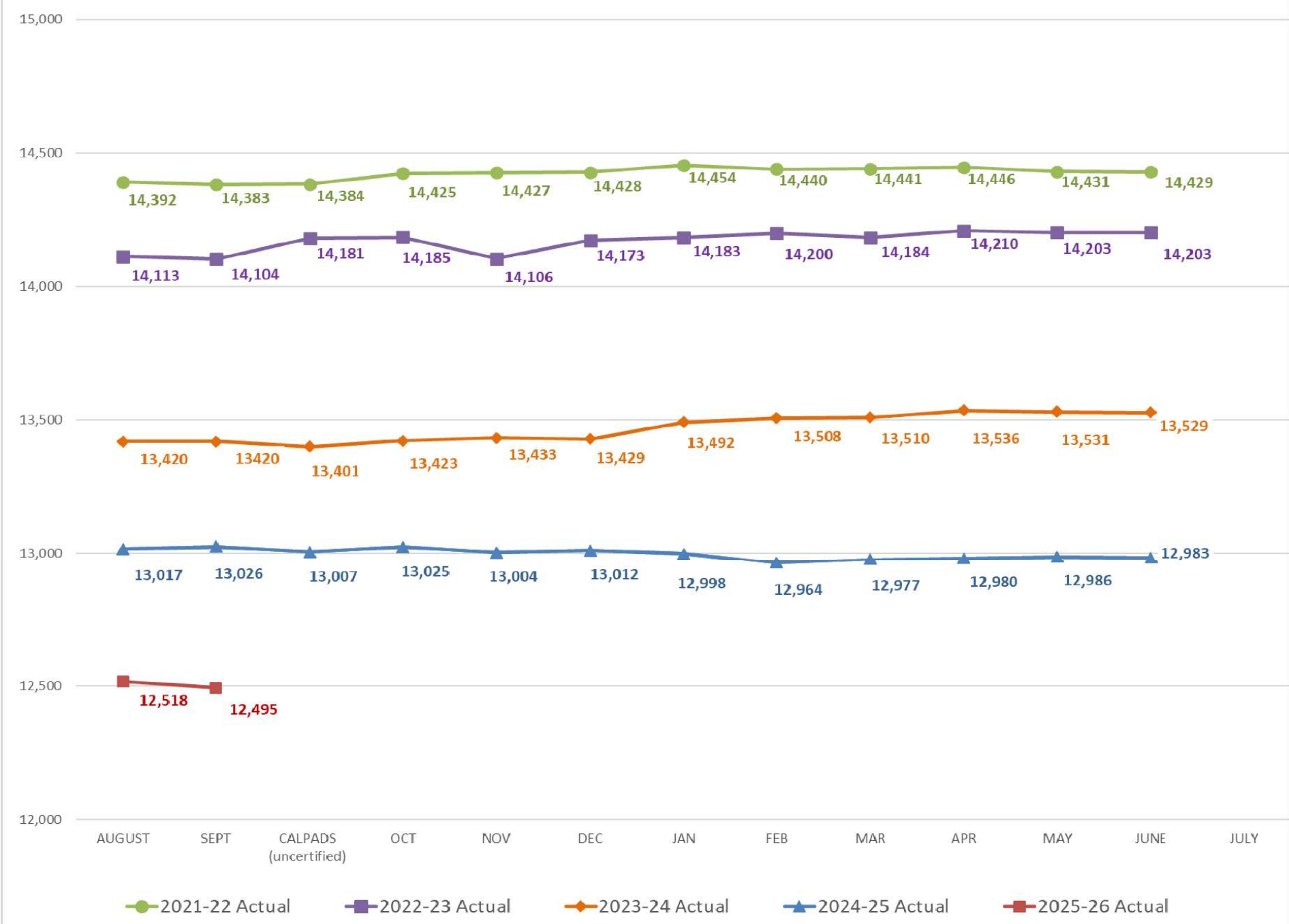
Oxnard (72538) - 2025-26 First Interim		10/16/2025			
		2024-25	2025-26	2026-27	2027-28
<b>LCFF Sources Summary</b>					
<b>Funding Source Summary</b>					
Local Revenue and In-Lieu of Property Taxes <i>(net for school districts)</i>	\$	34,681,297	\$ 33,944,376	\$ 33,944,376	\$ 33,944,376
Education Protection Account Entitlement <i>(includes \$200/minimum per ADA)</i>	\$	45,013,734	\$ 30,925,858	\$ 30,777,800	\$ 30,720,839
Net State Aid <i>(excludes Additional State Aid)</i>	\$	122,073,177	\$ 133,994,373	\$ 133,003,972	\$ 132,859,844
Additional State Aid	\$	-	-	-	-
<b>Total Funding Sources</b>	<b>\$</b>	<b>201,768,208</b>	<b>\$ 198,864,607</b>	<b>\$ 197,726,148</b>	<b>\$ 197,525,059</b>
<b>Funding Source by Resource-Object</b>					
State Aid (Resource Code 0000, Object Code 8011)	\$	122,073,177	\$ 133,994,373	\$ 133,003,972	\$ 132,859,844
EPA, Current Year (Resource 1400, Object Code 8012) <i>(P-2 plus Current Year Accrual)</i>	\$	45,013,734	\$ 30,925,858	\$ 30,777,800	\$ 30,720,839
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) <i>(P-A less Prior Year Accrual)</i>	\$	45,880	\$ -	\$ -	\$ -
Property Taxes (Object 8021 to 8089)	\$	34,681,297	\$ 33,944,376	\$ 33,944,376	\$ 33,944,376
% Change		4.1680%	-2.1248%	0.0000%	0.0000%
In-Lieu of Property Taxes (Object Code 8096)	\$	-	-	-	-
<b>Entitlement and Source Reconciliation</b>					
Basic Aid/Excess Tax District Status		Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Total LCFF Entitlement	\$	201,768,208	\$ 198,864,607	\$ 197,726,148	\$ 197,525,059
Additional State Aid	\$	-	\$ -	\$ -	\$ -
Additional EPA Minimum Entitlement <i>(excess to LCFF Entitlement)</i>	\$	-	\$ -	\$ -	\$ -
Excess Taxes before Minimum State Aid	\$	-	\$ -	\$ -	\$ -
Total Funding Sources	\$	201,768,208	\$ 198,864,607	\$ 197,726,148	\$ 197,525,059
<b>LCAP Percentage to Increase or Improve Services Calculation</b>					
Base Grant <i>(Excludes add-ons for TIIG &amp; Transportation)</i>	\$	141,387,694	\$ 139,817,924	\$ 138,890,232	\$ 138,754,967
Supplemental and Concentration Grant funding in the LCAP year	\$	58,557,628	\$ 57,193,372	\$ 56,941,737	\$ 56,828,235
Projected Additional 15% Concentration Grant funding in the LCAP year	\$	7,613,458	\$ 7,433,920	\$ 7,402,290	\$ 7,386,996
Percentage to Increase or Improve Services		41.42%	40.91%	41.00%	40.96%

Oxnard (72538) - 2025-26 First Interim		10/16/2025			
	2024-25	2025-26	2026-27	2027-28	
<b>PER-ADA FUNDING LEVELS</b>					
<b>Base, Supplemental and Concentration Rate per ADA</b>					
Grades TK-3	\$ 15,692.99	\$ 16,050.69	\$ 16,537.47	\$ 17,100.69	
Grades 4-6	\$ 14,429.66	\$ 14,757.90	\$ 15,204.83	\$ 15,724.19	
Grades 7-8	\$ 14,856.44	\$ 15,194.50	\$ 15,655.66	\$ 16,190.58	
<b>Base Grants</b>					
Grades TK-3	\$ 10,025	\$ 10,256	\$ 10,566	\$ 10,927	
Grades 4-6	\$ 10,177	\$ 10,411	\$ 10,725	\$ 11,092	
Grades 7-8	\$ 10,478	\$ 10,719	\$ 11,043	\$ 11,421	
<b>Grade Span Adjustment</b>					
Grades TK-3	\$ 1,043	\$ 1,067	\$ 1,099	\$ 1,136	
<b>Prorated Base, Supplemental and Concentration Rate per ADA</b>					
Grades TK-3	\$ 11,068	\$ 11,323	\$ 11,665	\$ 12,063	
Grades 4-6	\$ 10,177	\$ 10,411	\$ 10,725	\$ 11,092	
Grades 7-8	\$ 10,478	\$ 10,719	\$ 11,043	\$ 11,421	
<b>Prorated Base Grants</b>					
Grades TK-3	\$ 10,025	\$ 10,256	\$ 10,566	\$ 10,927	
Grades 4-6	\$ 10,177	\$ 10,411	\$ 10,725	\$ 11,092	
Grades 7-8	\$ 10,478	\$ 10,719	\$ 11,043	\$ 11,421	
<b>Prorated Grade Span Adjustment</b>					
Grades TK-3	\$ 1,043	\$ 1,067	\$ 1,099	\$ 1,136	
<b>Supplemental Grant</b>					
<b>Maximum - 1.00 ADA, 100% UPP</b>	20%	20%	20%	20%	
Grades TK-3	\$ 2,214	\$ 2,265	\$ 2,333	\$ 2,413	
Grades 4-6	\$ 2,035	\$ 2,082	\$ 2,145	\$ 2,218	
Grades 7-8	\$ 2,096	\$ 2,144	\$ 2,209	\$ 2,284	
<b>Actual - 1.00 ADA, Local UPP as follows:</b>					
	91.22%	91.18%	91.20%	91.19%	
Grades TK-3	\$ 2,019	\$ 2,065	\$ 2,128	\$ 2,200	
Grades 4-6	\$ 1,857	\$ 1,899	\$ 1,956	\$ 2,023	
Grades 7-8	\$ 1,912	\$ 1,955	\$ 2,014	\$ 2,083	
<b>Concentration Grant (&gt;55% population)</b>					
<b>Maximum - 1.00 ADA, 100% UPP</b>	65%	65%	65%	65%	
Grades TK-3	\$ 7,194	\$ 7,360	\$ 7,582	\$ 7,841	
Grades 4-6	\$ 6,615	\$ 6,767	\$ 6,971	\$ 7,210	
Grades 7-8	\$ 6,811	\$ 6,967	\$ 7,178	\$ 7,424	
<b>Actual - 1.00 ADA, Local UPP &gt;55% as follows:</b>					
	36.2200%	36.1800%	36.2000%	36.1900%	
Grades TK-3	\$ 2,606	\$ 2,663	\$ 2,745	\$ 2,838	
Grades 4-6	\$ 2,396	\$ 2,448	\$ 2,524	\$ 2,609	
Grades 7-8	\$ 2,467	\$ 2,521	\$ 2,598	\$ 2,687	

Oxnard (72538) - 2025-26 First Interim		10/16/2025			
DETAILED ADA CALCULATION		2024-25	2025-26	2026-27	2027-28
<b>Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>		2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA
Grades TK-3		5,738.43	5,620.48	5,347.10	5,169.50
Grades 4-6		4,835.86	4,345.27	4,261.65	4,051.70
Grades 7-8		3,317.48	3,040.58	2,966.95	2,891.16
<b>LCFF Subtotal</b>		13,891.77	13,006.33	12,575.70	12,112.36
NSS		-	-	-	-
<b>Combined Subtotal</b>		13,891.77	13,006.33	12,575.70	12,112.36
<b>Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>		2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA
Grades TK-3		5,620.48	5,347.10	5,169.50	5,023.55
Grades 4-6		4,345.27	4,261.65	4,051.70	3,916.46
Grades 7-8		3,040.58	2,966.95	2,891.16	2,785.17
<b>LCFF Subtotal</b>		13,006.33	12,575.70	12,112.36	11,725.18
NSS		-	-	-	-
<b>Combined Subtotal</b>		13,006.33	12,575.70	12,112.36	11,725.18
<b>Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>		2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA
Grades TK-3		5,347.10	5,169.50	5,023.55	4,784.03
Grades 4-6		4,261.65	4,051.70	3,916.46	3,811.72
Grades 7-8		2,966.95	2,891.16	2,785.17	2,710.67
<b>LCFF Subtotal</b>		12,575.70	12,112.36	11,725.18	11,306.43
NSS		-	-	-	-
<b>Combined Subtotal</b>		12,575.70	12,112.36	11,725.18	11,306.43
<b>Prior 3-Year Average ADA (if charter shift percentage &gt; -50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23</b>					
Grades TK-3		5,568.67	5,379.03	5,180.05	4,992.36
Grades 4-6		4,480.93	4,219.54	4,076.60	3,926.63
Grades 7-8		3,108.34	2,966.23	2,881.09	2,795.67
<b>LCFF Subtotal</b>		13,157.94	12,564.80	12,137.74	11,714.66
NSS		-	-	-	-
<b>Combined Subtotal</b>		13,157.94	12,564.80	12,137.74	11,714.66
<b>Current Year Charter Shift ADA for the Hold Harmless and 3-prior year average</b>		-	-	-	-
<b>Current Year ADA</b>					
Grades TK-3		5,169.50	5,023.55	4,784.03	4,610.66
Grades 4-6		4,051.70	3,916.46	3,811.72	3,709.55
Grades 7-8		2,891.16	2,785.17	2,710.67	2,638.00
<b>LCFF Subtotal</b>		12,112.36	11,725.18	11,306.43	10,958.22
NSS		-	-	-	-
<b>Combined Subtotal</b>		12,112.36	11,725.18	11,306.43	10,958.22
<b>Change in LCFF ADA (excludes NSS ADA)</b>		(463.34)	(387.18)	(418.76)	(348.21)
		Decline	Decline	Decline	Decline

Oxnard (72538) - 2025-26 First Interim		10/16/2025			
DETAILED ADA CALCULATION		2024-25	2025-26	2026-27	2027-28
<b>Funded LCFF ADA (greater of current year, prior year or 3-prior year average)</b>					
Grades TK-3		5,568.67	5,379.03	5,180.05	4,992.36
Grades 4-6		4,480.93	4,219.54	4,076.60	3,926.63
Grades 7-8		3,108.34	2,966.23	2,881.09	2,795.67
Grades 9-12		-	-	-	-
<b>Subtotal</b>		13,157.94	12,564.80	12,137.74	11,714.66
		<i>3PY Average</i>	<i>3PY Average</i>	<i>3PY Average</i>	<i>3PY Average</i>
<b>Funded NSS ADA</b>					
Grades TK-3		-	-	-	-
Grades 4-6		-	-	-	-
Grades 7-8		-	-	-	-
Grades 9-12		-	-	-	-
<b>Subtotal</b>		-	-	-	-
<b>NPS, CDS, &amp; COE Operated</b>					
Grades TK-3		9.66	8.10	8.10	8.10
Grades 4-6		11.31	10.80	10.80	10.80
Grades 7-8		10.11	13.50	13.50	13.50
Grades 9-12		-	-	-	-
<b>Subtotal</b>		31.08	32.40	32.40	32.40
<b>ACTUAL ADA (Current Year Only)</b>					
Grades TK-3		5,179.16	5,031.65	4,792.13	4,618.76
Grades 4-6		4,063.01	3,927.26	3,822.52	3,720.35
Grades 7-8		2,901.27	2,798.67	2,724.17	2,651.50
Grades 9-12		-	-	-	-
<b>Total Actual ADA</b>		12,143.44	11,757.58	11,338.83	10,990.62
<b>TOTAL FUNDED ADA, LCFF &amp; NSS</b>					
Grades TK-3		5,578.33	5,387.13	5,188.15	5,000.46
Grades 4-6		4,492.24	4,230.34	4,087.40	3,937.43
Grades 7-8		3,118.45	2,979.73	2,894.59	2,809.17
Grades 9-12		-	-	-	-
<b>Total Funded ADA</b>		<b>13,189.02</b>	<b>12,597.20</b>	<b>12,170.14</b>	<b>11,747.06</b>
<i>Funded Difference (Funded ADA less Actual ADA)</i>		<i>1,045.58</i>	<i>839.62</i>	<i>831.31</i>	<i>756.44</i>
<b>FUNDED ADA for the Transitional Kindergarten Add-on</b>					
Current Year TK ADA		407.57	511.75	449.60	453.18

Oxnard School District Enrollment History 2021-22 through 2025-26 Actuals



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 17, 2025 Signed: \_\_\_\_\_  
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION  
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION  
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION  
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Patricia Núñez Telephone: 805-385-1501 x2455  
Title: Director of Fiscal Services E-mail: pnunez@oxnardsdorg

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?	n/a	
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:		X
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2025-26 Original Budget	2025-26 Board Approved Operating Budget	2025-26 Actuals to Date	2025-26 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
081	Student Activity Special Revenue Fund	G	G	G	G
091	Charter Schools Special Revenue Fund				
101	Special Education Pass-Through Fund				
111	Adult Education Fund				
121	Child Development Fund	G	G	G	G
131	Cafeteria Special Revenue Fund	G	G	G	G
141	Deferred Maintenance Fund	G	G	G	G
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects				
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits				
211	Building Fund	G	G	G	G
251	Capital Facilities Fund	G	G	G	G
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund	G	G	G	G
401	Special Reserve Fund for Capital Outlay Projects				
491	Capital Project Fund for Blended Component Units				
511	Bond Interest and Redemption Fund	G	G	G	G
521	Debt Service Fund for Blended Component Units				
531	Tax Override Fund				
561	Debt Service Fund				
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund				
621	Charter Schools Enterprise Fund				
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund				
711	Retiree Benefit Fund	G	G	G	G
731	Foundation Private-Purpose Trust Fund				
761	Warrant/Pass-Through Fund				
951	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

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>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	12,564.78	12,564.78	11,725.18	12,564.80	.02	0.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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	
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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	
<b>4. Total, District Regular ADA</b> <b>(Sum of Lines A1 through A3)</b>	12,564.78	12,564.78	11,725.18	12,564.80	.02	0.0%
<b>5. District Funded County Program ADA</b>						
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	30.36	30.36	32.40	32.40	2.04	7.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
<b>g. Total, District Funded County Program ADA</b> <b>(Sum of Lines A5a through A5f)</b>	30.36	30.36	32.40	32.40	2.04	7.0%
<b>6. TOTAL DISTRICT ADA</b> <b>(Sum of Line A4 and Line A5g)</b>	12,595.14	12,595.14	11,757.58	12,597.20	2.06	0.0%
<b>7. Adults in Correctional Facilities</b>					0.00	
<b>8. Charter School ADA</b> <b>(Enter Charter School ADA using</b> <b>Tab C. Charter School ADA)</b>						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	NOVEMBER									
A. BEGINNING CASH			117,344,813.83	107,815,729.34	94,910,506.67	92,186,403.26	85,748,703.61	82,725,135.63	80,676,749.14	90,703,914.08
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		7,015,717.00	7,015,717.00	20,722,983.00	12,628,292.00	12,628,292.00	20,722,983.00	12,628,292.00	11,364,295.80
Property Taxes	8020-8079		2,373,574.37	0.00	0.00	6,788.50	0.00	0.00	18,704,600.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	(4,000,000.00)	0.00
Federal Revenue	8100-8299		167,689.00	146,875.00	1,522,319.83	780,394.18	40,055.52	0.00	2,281,524.75	3,958,000.00
Other State Revenue	8300-8599		1,549,800.00	1,549,800.00	2,799,904.47	5,720,860.75	4,336,174.65	3,578,648.49	4,531,459.00	3,736,897.00
Other Local Revenue	8600-8799		1,014,880.20	690,149.90	1,957,472.66	1,623,269.18	1,271,846.30	1,784,754.86	2,984,754.86	1,784,754.86
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			12,121,660.57	9,402,541.90	27,002,679.96	20,759,604.61	18,276,368.47	26,086,386.35	37,130,630.61	20,843,947.66
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		299,972.11	11,255,375.17	10,247,398.84	10,321,064.25	10,406,263.28	11,009,416.04	10,206,407.70	10,206,407.70
Classified Salaries	2000-2999		1,758,791.57	5,153,377.61	4,591,173.38	4,445,082.12	4,509,442.29	4,444,620.00	4,491,774.14	4,461,239.31
Employee Benefits	3000-3999		2,452,430.86	6,344,132.71	5,926,441.09	5,972,456.50	6,017,769.00	6,348,605.82	6,038,096.62	6,025,552.74
Books and Supplies	4000-4999		214,016.97	519,833.83	687,928.00	842,915.70	462,088.05	550,061.26	913,241.17	835,478.47
Services	5000-5999		5,847,004.15	2,855,891.24	4,331,099.70	6,092,785.07	4,751,114.43	5,213,667.45	5,072,668.86	4,576,598.89
Capital Outlay	6000-6999		8,485.44	80,521.75	388,494.76	1,534,519.53	205,901.32	430,787.89	235,438.82	221,247.08
Other Outgo	7000-7499		23,784.00	23,784.00	104,078.00	42,812.00	42,812.00	35,664.80	43,888.78	25,433.85
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			10,604,485.10	26,232,916.31	26,276,613.77	29,251,635.17	26,395,390.37	28,032,823.26	27,001,516.09	26,351,958.04
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	17,368,441.16	5,432,499.47	4,031,343.65	718,605.21	1,151,342.39	3,840,080.37	313,045.25	313,045.25	313,045.25
Due From Other Funds	9310	340,888.40	0.00	0.00	340,888.40	0.00	0.00	0.00	0.00	0.00
Stores	9320	350,242.64	10,638.21	81,520.80	6,857.85	(57,726.07)	(4,545.33)	20,000.00	20,000.00	20,000.00
Prepaid Expenditures	9330	10,633.96	10,633.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		18,070,206.16	5,453,771.64	4,112,864.45	1,066,351.46	1,093,616.32	3,835,535.04	333,045.25	333,045.25	333,045.25
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	17,603,821.06	16,500,031.60	187,712.71	91,746.41	(960,714.59)	(1,259,918.88)	434,994.83	434,994.83	434,994.83
Due To Other Funds	9610	3,345,411.21	0.00	0.00	3,345,411.21	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	1,079,363.44	0.00	0.00	1,079,363.44	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		22,028,595.71	16,500,031.60	187,712.71	4,516,521.06	(960,714.59)	(1,259,918.88)	434,994.83	434,994.83	434,994.83
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL BALANCE SHEET ITEMS</b>		(3,958,389.55)	(11,046,259.96)	3,925,151.74	(3,450,169.60)	2,054,330.91	5,095,453.92	(101,949.58)	(101,949.58)	(101,949.58)
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			(9,529,084.49)	(12,905,222.67)	(2,724,103.41)	(6,437,699.65)	(3,023,567.98)	(2,048,386.49)	10,027,164.94	(5,609,959.96)
<b>F. ENDING CASH (A + E)</b>			107,815,729.34	94,910,506.67	92,186,403.26	85,748,703.61	82,725,135.63	80,676,749.14	90,703,914.08	85,093,954.12
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	NOVEMBER								
A. BEGINNING CASH		85,093,954.12	79,144,747.89	71,163,541.26	69,037,101.82				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	19,458,986.80	11,364,295.80	11,364,295.80	18,006,080.80	0.00	0.00	164,920,231.00	164,920,231.00
Property Taxes	8020-8079	0.00	0.00	12,859,413.13	0.00	0.00	0.00	33,944,376.00	33,944,376.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	(4,000,000.00)	(4,000,000.00)
Federal Revenue	8100-8299	0.00	2,281,524.75	0.00	853,764.26	5,535,507.71	0.00	17,567,655.00	17,567,655.00
Other State Revenue	8300-8599	1,496,782.53	2,789,639.60	2,789,639.00	6,810,021.31	5,467,848.20	0.00	47,157,475.00	47,157,475.00
Other Local Revenue	8600-8799	1,875,754.86	2,784,754.86	1,784,754.86	2,608,739.44	1,770,892.16	0.00	23,936,779.00	23,936,779.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		22,831,524.19	19,220,215.01	28,798,102.79	28,278,605.81	12,774,248.07	0.00	283,526,516.00	283,526,516.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	10,206,407.70	10,206,407.70	10,206,407.70	10,992,568.81	0.00	0.00	115,564,097.00	115,564,097.00
Classified Salaries	2000-2999	4,413,237.61	4,465,703.62	4,440,072.01	4,726,237.34	0.00	0.00	51,900,751.00	51,900,751.00
Employee Benefits	3000-3999	6,005,833.37	6,027,386.70	6,016,857.09	6,567,062.50	0.00	0.00	69,742,625.00	69,742,625.00
Books and Supplies	4000-4999	1,222,803.74	1,069,956.83	3,178,855.22	4,534,974.76	0.00	0.00	15,032,154.00	15,032,154.00
Services	5000-5999	6,283,346.53	5,191,742.59	4,896,754.62	13,929,848.47	0.00	0.00	69,042,522.00	69,042,522.00
Capital Outlay	6000-6999	69,185.80	114,167.78	1,958,563.31	2,702,995.52	0.00	0.00	7,950,309.00	7,950,309.00
Other Outgo	7000-7499	407,966.09	24,106.84	125,082.70	1,427,132.94	0.00	0.00	2,326,546.00	2,326,546.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		28,608,780.84	27,099,472.06	30,822,592.65	44,880,820.34	0.00	0.00	331,559,004.00	331,559,004.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	313,045.25	313,045.25	313,045.25	316,298.57	0.00	0.00	17,368,441.16	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	340,888.40	
Stores	9320	(50,000.00)	20,000.00	20,000.00	20,000.00	0.00	0.00	106,745.46	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	10,633.96	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		263,045.25	333,045.25	333,045.25	336,298.57	0.00	0.00	17,826,708.98	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	434,994.83	434,994.83	434,994.83	434,994.83	0.00	0.00	17,603,821.06	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	3,345,411.21	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	1,079,363.44	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		434,994.83	434,994.83	434,994.83	434,994.83	0.00	0.00	22,028,595.71	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		(171,949.58)	(101,949.58)	(101,949.58)	(98,696.26)	0.00	0.00	(4,201,886.73)	
E. NET INCREASE/DECREASE (B - C + D)		(5,949,206.23)	(7,981,206.63)	(2,126,439.44)	(16,700,910.79)	12,774,248.07	0.00	(52,234,374.73)	(48,032,488.00)
F. ENDING CASH (A + E)		79,144,747.89	71,163,541.26	69,037,101.82	52,336,191.03				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								65,110,439.10	

Description	Resource Codes	Object Codes	Original Budget (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>A. REVENUES</b>								
1) LCFF Sources		8010-8099	193,481,588.00	193,481,588.00	49,763,071.87	194,864,607.00	1,383,019.00	0.7%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,993,081.00	4,993,081.00	589,477.94	6,002,693.00	1,009,612.00	20.2%
4) Other Local Revenue		8600-8799	8,195,000.00	8,195,000.00	870,974.21	8,157,427.00	(37,573.00)	-0.5%
5) TOTAL, REVENUES			206,669,669.00	206,669,669.00	51,223,524.02	209,024,727.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	85,556,597.00	85,556,597.00	26,320,915.73	97,514,219.00	(11,957,622.00)	-14.0%
2) Classified Salaries		2000-2999	27,114,546.00	27,114,546.00	10,027,856.71	33,909,807.00	(6,795,261.00)	-25.1%
3) Employee Benefits		3000-3999	46,431,255.00	46,431,255.00	15,988,106.79	54,431,113.00	(7,999,858.00)	-17.2%
4) Books and Supplies		4000-4999	8,438,504.00	8,438,504.00	1,268,712.58	10,068,799.00	(1,630,295.00)	-19.3%
5) Services and Other Operating Expenditures		5000-5999	20,224,404.00	20,224,404.00	10,685,121.61	22,698,922.00	(2,474,518.00)	-12.2%
6) Capital Outlay		6000-6999	715,700.00	715,700.00	1,965,131.84	3,243,671.00	(2,527,971.00)	-353.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	634,635.00	634,635.00	133,192.00	634,635.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,449,441.00)	(2,449,441.00)	0.00	(2,622,457.00)	173,016.00	-7.1%
9) TOTAL, EXPENDITURES			186,666,200.00	186,666,200.00	66,389,037.26	219,878,709.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			20,003,469.00	20,003,469.00	(15,165,513.24)	(10,853,982.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	(41,199,617.00)	(41,199,617.00)	0.00	(24,069,962.00)	17,129,655.00	-41.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(41,199,617.00)	(41,199,617.00)	0.00	(24,069,962.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(21,196,148.00)	(21,196,148.00)	(15,165,513.24)	(34,923,944.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	56,008,235.00	56,008,235.00		76,997,943.00	20,989,708.00	37.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56,008,235.00	56,008,235.00		76,997,943.00		
d) Other Restatements		9795	0.00	0.00		(750,229.00)	(750,229.00)	New
e) Adjusted Beginning Balance (F1c + F1d)			56,008,235.00	56,008,235.00		76,247,714.00		
2) Ending Balance, June 30 (E + F1e)			34,812,087.00	34,812,087.00		41,323,770.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	20,000.00	20,000.00		20,000.00		
Stores		9712	100,000.00	100,000.00		100,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

2025-26 First Interim  
General Fund  
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)
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	3,985,576.00	3,985,576.00		8,047,870.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	30,706,511.00	30,706,511.00		33,155,900.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	137,848,696.00	137,848,696.00	39,288,018.00	133,994,373.00	(3,854,323.00)	-2.8%
Education Protection Account State Aid - Current Year		8012	24,951,595.00	24,951,595.00	8,094,691.00	30,925,858.00	5,974,263.00	23.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	153,705.00	153,705.00	0.00	160,680.00	6,975.00	4.5%
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	15,414.29	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	30,258,039.00	30,258,039.00	1,091,797.78	29,550,589.00	(707,450.00)	-2.3%
Unsecured Roll Taxes		8042	505,778.00	505,778.00	0.00	566,727.00	60,949.00	12.1%
Prior Years' Taxes		8043	106,227.00	106,227.00	138,940.74	84,982.00	(21,245.00)	-20.0%
Supplemental Taxes		8044	863,321.00	863,321.00	254,385.84	1,213,604.00	350,283.00	40.6%
Education Revenue Augmentation Fund (ERAF)		8045	1,306,562.00	1,306,562.00	879,824.22	123,538.00	(1,183,024.00)	-90.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,487,665.00	1,487,665.00	0.00	2,244,256.00	756,591.00	50.9%
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			197,481,588.00	197,481,588.00	49,763,071.87	198,864,607.00	1,383,019.00	0.7%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(4,000,000.00)	(4,000,000.00)	0.00	(4,000,000.00)	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	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			193,481,588.00	193,481,588.00	49,763,071.87	194,864,607.00	1,383,019.00	0.7%
<b>FEDERAL REVENUE</b>								
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		

Description	Resource Codes	Object Codes	Original Budget (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		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
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	474,078.00	474,078.00	0.00	473,472.00	(606.00)	-0.1%
Lottery - Unrestricted and Instructional Materials		8560	2,319,003.00	2,319,003.00	(142,026.06)	2,326,740.00	7,737.00	0.3%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
California Clean Energy Jobs Act	6230	8590						
Arts and Music in Schools (Prop 28)	6770	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	2,200,000.00	2,200,000.00	731,504.00	3,202,481.00	1,002,481.00	45.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>4,993,081.00</b>	<b>4,993,081.00</b>	<b>589,477.94</b>	<b>6,002,693.00</b>	<b>1,009,612.00</b>	<b>20.2%</b>
<b>OTHER LOCAL REVENUE</b>								
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	1,000.00	1,000.00	0.00	1,000.00	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	220,000.00	220,000.00	45,437.06	100,000.00	(120,000.00)	-54.5%
Interest		8660	4,000,000.00	4,000,000.00	229,107.84	4,000,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	3,974,000.00	3,974,000.00	596,429.31	4,056,427.00	82,427.00	2.1%
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						

Description	Resource Codes	Object Codes	Original Budget (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 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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			8,195,000.00	8,195,000.00	870,974.21	8,157,427.00	(37,573.00)	-0.5%
<b>TOTAL, REVENUES</b>			206,669,669.00	206,669,669.00	51,223,524.02	209,024,727.00	2,355,058.00	1.1%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	62,734,880.00	62,734,880.00	19,558,720.00	74,645,514.00	(11,910,634.00)	-19.0%
Certificated Pupil Support Salaries		1200	13,633,255.00	13,633,255.00	4,095,607.54	13,371,525.00	261,730.00	1.9%
Certificated Supervisors' and Administrators' Salaries		1300	7,542,608.00	7,542,608.00	2,168,503.44	7,724,462.00	(181,854.00)	-2.4%
Other Certificated Salaries		1900	1,645,854.00	1,645,854.00	498,084.75	1,772,718.00	(126,864.00)	-7.7%
<b>TOTAL, CERTIFICATED SALARIES</b>			85,556,597.00	85,556,597.00	26,320,915.73	97,514,219.00	(11,957,622.00)	-14.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,743,107.00	1,743,107.00	2,442,957.87	9,029,035.00	(7,285,928.00)	-418.0%
Classified Support Salaries		2200	5,752,375.00	5,752,375.00	1,679,850.23	5,155,177.00	597,198.00	10.4%
Classified Supervisors' and Administrators' Salaries		2300	2,178,360.00	2,178,360.00	736,271.34	2,206,691.00	(28,331.00)	-1.3%
Clerical, Technical and Office Salaries		2400	11,286,210.00	11,286,210.00	3,487,364.12	11,306,435.00	(20,225.00)	-0.2%
Other Classified Salaries		2900	6,154,494.00	6,154,494.00	1,681,413.15	6,212,469.00	(57,975.00)	-0.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			27,114,546.00	27,114,546.00	10,027,856.71	33,909,807.00	(6,795,261.00)	-25.1%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	15,418,296.00	15,418,296.00	4,751,479.87	17,429,277.00	(2,010,981.00)	-13.0%
PERS		3201-3202	8,109,306.00	8,109,306.00	2,868,719.18	10,252,228.00	(2,142,922.00)	-26.4%
OASDI/Medicare/Alternative		3301-3302	3,432,858.00	3,432,858.00	1,206,597.42	4,181,360.00	(748,502.00)	-21.8%
Health and Welfare Benefits		3401-3402	13,464,198.00	13,464,198.00	4,375,827.17	16,087,254.00	(2,623,056.00)	-19.5%
Unemployment Insurance		3501-3502	54,838.00	54,838.00	17,762.77	63,947.00	(9,109.00)	-16.6%
Workers' Compensation		3601-3602	1,940,812.00	1,940,812.00	609,167.95	2,202,287.00	(261,475.00)	-13.5%
OPEB, Allocated		3701-3702	2,626,947.00	2,626,947.00	775,092.19	2,831,302.00	(204,355.00)	-7.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,384,000.00	1,384,000.00	1,383,460.24	1,383,458.00	542.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			46,431,255.00	46,431,255.00	15,988,106.79	54,431,113.00	(7,999,858.00)	-17.2%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,700,000.00	1,700,000.00	0.00	1,700,000.00	0.00	0.0%
Books and Other Reference Materials		4200	177,497.00	177,497.00	57,530.33	191,702.00	(14,205.00)	-8.0%
Materials and Supplies		4300	3,117,735.00	3,117,735.00	1,051,459.05	4,658,384.00	(1,540,649.00)	-49.4%
Noncapitalized Equipment		4400	3,443,272.00	3,443,272.00	159,723.20	3,518,713.00	(75,441.00)	-2.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			8,438,504.00	8,438,504.00	1,268,712.58	10,068,799.00	(1,630,295.00)	-19.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	5,000,000.00	5,000,000.00	1,801,205.48	7,021,000.00	(2,021,000.00)	-40.4%

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)
Travel and Conferences		5200	851,818.00	851,818.00	206,547.26	831,414.00	20,404.00	2.4%
Dues and Memberships		5300	98,370.00	98,370.00	157,421.09	180,513.00	(82,143.00)	-83.5%
Insurance		5400-5450	3,458,501.00	3,458,501.00	3,468,938.00	3,509,605.00	(51,104.00)	-1.5%
Operations and Housekeeping Services		5500	2,885,000.00	2,885,000.00	827,699.34	2,970,000.00	(85,000.00)	-2.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	727,924.00	727,924.00	171,778.86	619,831.00	108,093.00	14.8%
Transfers of Direct Costs		5710	(314,970.00)	(314,970.00)	(81,006.10)	(315,356.00)	386.00	-0.1%
Transfers of Direct Costs - Interfund		5750	1,811.00	1,811.00	79.35	925.00	886.00	48.9%
Professional/Consulting Services and Operating Expenditures		5800	6,779,000.00	6,779,000.00	3,775,245.24	7,166,540.00	(387,540.00)	-5.7%
Communications		5900	736,950.00	736,950.00	357,213.09	714,450.00	22,500.00	3.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>20,224,404.00</b>	<b>20,224,404.00</b>	<b>10,685,121.61</b>	<b>22,698,922.00</b>	<b>(2,474,518.00)</b>	<b>-12.2%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	1,211,772.25	1,725,656.00	(1,725,656.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	715,700.00	715,700.00	616,008.86	1,380,664.00	(664,964.00)	-92.9%
Equipment Replacement		6500	0.00	0.00	137,350.73	137,351.00	(137,351.00)	New
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>715,700.00</b>	<b>715,700.00</b>	<b>1,965,131.84</b>	<b>3,243,671.00</b>	<b>(2,527,971.00)</b>	<b>-353.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	161,432.00	161,432.00	0.00	161,432.00	0.00	0.0%
Payments to County Offices		7142	473,203.00	473,203.00	133,192.00	473,203.00	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)			634,635.00	634,635.00	133,192.00	634,635.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(2,159,640.00)	(2,159,640.00)	0.00	(2,201,289.00)	41,649.00	-1.9%
Transfers of Indirect Costs - Interfund		7350	(289,801.00)	(289,801.00)	0.00	(421,168.00)	131,367.00	-45.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,449,441.00)	(2,449,441.00)	0.00	(2,622,457.00)	173,016.00	-7.1%
TOTAL, EXPENDITURES			186,666,200.00	186,666,200.00	66,389,037.26	219,878,709.00	(33,212,509.00)	-17.8%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%

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)
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(41,199,617.00)	(41,199,617.00)	0.00	(24,069,962.00)	17,129,655.00	-41.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(41,199,617.00)	(41,199,617.00)	0.00	(24,069,962.00)	17,129,655.00	-41.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(41,199,617.00)	(41,199,617.00)	0.00	(24,069,962.00)	17,129,655.00	-41.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,157,687.00	12,157,687.00	2,617,278.01	17,567,655.00	5,409,968.00	44.5%
3) Other State Revenue		8300-8599	34,234,467.00	34,234,467.00	11,030,887.28	41,154,782.00	6,920,315.00	20.2%
4) Other Local Revenue		8600-8799	15,307,381.00	15,307,381.00	4,414,797.73	15,779,352.00	471,971.00	3.1%
5) TOTAL, REVENUES			61,699,535.00	61,699,535.00	18,062,963.02	74,501,789.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	27,513,802.00	27,513,802.00	5,802,894.64	18,049,878.00	9,463,924.00	34.4%
2) Classified Salaries		2000-2999	23,693,299.00	23,693,299.00	5,920,567.97	17,990,944.00	5,702,355.00	24.1%
3) Employee Benefits		3000-3999	21,828,242.00	21,828,242.00	4,707,354.37	15,311,512.00	6,516,730.00	29.9%
4) Books and Supplies		4000-4999	5,929,472.00	5,929,472.00	995,981.92	4,963,355.00	966,117.00	16.3%
5) Services and Other Operating Expenditures		5000-5999	37,118,172.00	37,118,172.00	8,441,658.55	46,343,600.00	(9,225,428.00)	-24.9%
6) Capital Outlay		6000-6999	61,620.00	61,620.00	46,889.64	4,706,638.00	(4,645,018.00)	-7,538.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,094,661.00	2,094,661.00	61,266.00	2,113,079.00	(18,418.00)	-0.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,159,640.00	2,159,640.00	0.00	2,201,289.00	(41,649.00)	-1.9%
9) TOTAL, EXPENDITURES			120,398,908.00	120,398,908.00	25,976,613.09	111,680,295.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(58,699,373.00)	(58,699,373.00)	(7,913,650.07)	(37,178,506.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	41,199,617.00	41,199,617.00	0.00	24,069,962.00	(17,129,655.00)	-41.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			41,199,617.00	41,199,617.00	0.00	24,069,962.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(17,499,756.00)	(17,499,756.00)	(7,913,650.07)	(13,108,544.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	40,993,978.00	40,993,978.00		37,738,480.00	(3,255,498.00)	-7.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,993,978.00	40,993,978.00		37,738,480.00		
d) Other Restatements		9795	0.00	0.00		750,229.00	750,229.00	New
e) Adjusted Beginning Balance (F1c + F1d)			40,993,978.00	40,993,978.00		38,488,709.00		
2) Ending Balance, June 30 (E + F1e)			23,494,222.00	23,494,222.00		25,380,165.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	23,494,222.00	23,494,222.00		25,380,165.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,083,101.00	3,083,101.00	0.00	3,083,101.00	0.00	0.0%
Special Education Discretionary Grants		8182	240,712.00	240,712.00	0.00	232,043.00	(8,669.00)	-3.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	5,206,502.00	5,206,502.00	641,765.94	5,875,603.00	669,101.00	12.9%
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	581,983.00	581,983.00	114,144.18	567,019.00	(14,964.00)	-2.6%
Title III, Immigrant Student Program	4201	8290	65,501.00	65,501.00	11,066.36	89,759.00	24,258.00	37.0%
Title III, English Learner Program	4203	8290	1,116,561.00	1,116,561.00	372,932.79	947,853.00	(168,708.00)	-15.1%
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, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	792,716.00	792,716.00	191,182.83	854,138.00	61,422.00	7.7%
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	1,070,611.00	1,070,611.00	1,286,185.91	5,918,139.00	4,847,528.00	452.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>12,157,687.00</b>	<b>12,157,687.00</b>	<b>2,617,278.01</b>	<b>17,567,655.00</b>	<b>5,409,968.00</b>	<b>44.5%</b>
<b>OTHER STATE REVENUE</b>								
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	454,448.00	454,448.00	131,550.00	469,822.00	15,374.00	3.4%
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	995,593.00	995,593.00	(139,039.88)	829,298.00	(166,295.00)	-16.7%
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	24,624,645.00	24,624,645.00	6,476,916.00	23,131,841.00	(1,492,804.00)	-6.1%
After School Education and Safety (ASES)	6010	8590	3,681,717.00	3,681,717.00	368,171.69	3,681,717.00	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	2,277,303.00	2,277,303.00	734,334.00	2,622,624.00	345,321.00	15.2%
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	2,200,761.00	2,200,761.00	3,458,955.47	10,419,480.00	8,218,719.00	373.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>34,234,467.00</b>	<b>34,234,467.00</b>	<b>11,030,887.28</b>	<b>41,154,782.00</b>	<b>6,920,315.00</b>	<b>20.2%</b>
<b>OTHER LOCAL REVENUE</b>								
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	90,000.00	90,000.00	0.00	90,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	400,000.00	400,000.00	New
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	3,678,547.00	3,678,547.00	1,215,435.73	3,752,083.00	73,536.00	2.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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	11,538,834.00	11,538,834.00	3,199,362.00	11,537,269.00	(1,565.00)	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>15,307,381.00</b>	<b>15,307,381.00</b>	<b>4,414,797.73</b>	<b>15,779,352.00</b>	<b>471,971.00</b>	<b>3.1%</b>
<b>TOTAL, REVENUES</b>			<b>61,699,535.00</b>	<b>61,699,535.00</b>	<b>18,062,963.02</b>	<b>74,501,789.00</b>	<b>12,802,254.00</b>	<b>20.7%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	20,335,716.00	20,335,716.00	3,227,031.45	9,506,582.00	10,829,134.00	53.3%
Certificated Pupil Support Salaries		1200	2,315,702.00	2,315,702.00	1,080,164.39	3,853,861.00	(1,538,159.00)	-66.4%
Certificated Supervisors' and Administrators' Salaries		1300	2,736,944.00	2,736,944.00	930,749.28	2,540,661.00	196,283.00	7.2%
Other Certificated Salaries		1900	2,125,440.00	2,125,440.00	564,949.52	2,148,774.00	(23,334.00)	-1.1%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>27,513,802.00</b>	<b>27,513,802.00</b>	<b>5,802,894.64</b>	<b>18,049,878.00</b>	<b>9,463,924.00</b>	<b>34.4%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	12,061,867.00	12,061,867.00	1,816,367.24	5,698,874.00	6,362,993.00	52.8%
Classified Support Salaries		2200	6,292,529.00	6,292,529.00	2,342,116.77	7,023,018.00	(730,489.00)	-11.6%
Classified Supervisors' and Administrators' Salaries		2300	739,995.00	739,995.00	206,281.36	690,515.00	49,480.00	6.7%
Clerical, Technical and Office Salaries		2400	3,217,392.00	3,217,392.00	1,003,509.74	3,131,437.00	85,955.00	2.7%
Other Classified Salaries		2900	1,381,516.00	1,381,516.00	552,292.86	1,447,100.00	(65,584.00)	-4.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>23,693,299.00</b>	<b>23,693,299.00</b>	<b>5,920,567.97</b>	<b>17,990,944.00</b>	<b>5,702,355.00</b>	<b>24.1%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	4,891,847.00	4,891,847.00	1,035,837.46	3,310,548.00	1,581,299.00	32.3%
PERS		3201-3202	6,880,076.00	6,880,076.00	1,572,182.86	4,981,423.00	1,898,653.00	27.6%
OASDI/Medicare/Alternative		3301-3302	2,278,510.00	2,278,510.00	548,940.47	1,644,320.00	634,190.00	27.8%
Health and Welfare Benefits		3401-3402	5,997,784.00	5,997,784.00	1,190,270.39	4,199,520.00	1,798,264.00	30.0%
Unemployment Insurance		3501-3502	25,409.00	25,409.00	5,773.52	17,644.00	7,765.00	30.6%
Workers' Compensation		3601-3602	881,023.00	881,023.00	196,631.40	604,412.00	276,611.00	31.4%
OPEB, Allocated		3701-3702	873,593.00	873,593.00	157,718.27	553,645.00	319,948.00	36.6%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>21,828,242.00</b>	<b>21,828,242.00</b>	<b>4,707,354.37</b>	<b>15,311,512.00</b>	<b>6,516,730.00</b>	<b>29.9%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	2,558,000.00	2,558,000.00	105,349.70	739,798.00	1,818,202.00	71.1%
Books and Other Reference Materials		4200	222,327.00	222,327.00	32,072.55	240,319.00	(17,992.00)	-8.1%
Materials and Supplies		4300	2,810,764.00	2,810,764.00	729,210.17	3,604,187.00	(793,423.00)	-28.2%
Noncapitalized Equipment		4400	338,381.00	338,381.00	129,349.50	379,051.00	(40,670.00)	-12.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>5,929,472.00</b>	<b>5,929,472.00</b>	<b>995,981.92</b>	<b>4,963,355.00</b>	<b>966,117.00</b>	<b>16.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								

Description	Resource Codes	Object Codes	Original Budget (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	27,475,326.00	27,475,326.00	4,236,210.75	35,672,570.00	(8,197,244.00)	-29.8%
Travel and Conferences		5200	537,316.00	537,316.00	218,160.30	607,153.00	(69,837.00)	-13.0%
Dues and Memberships		5300	5,600.00	5,600.00	72,160.00	77,621.00	(72,021.00)	-1,286.1%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,238,000.00	1,238,000.00	331,262.80	1,419,000.00	(181,000.00)	-14.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	379,590.00	379,590.00	248,980.64	776,500.00	(396,910.00)	-104.6%
Transfers of Direct Costs		5710	314,970.00	314,970.00	81,006.10	315,356.00	(386.00)	-0.1%
Transfers of Direct Costs - Interfund		5750	217,100.00	217,100.00	119,475.48	197,000.00	20,100.00	9.3%
Professional/Consulting Services and Operating Expenditures		5800	6,921,270.00	6,921,270.00	3,091,996.74	7,130,300.00	(209,030.00)	-3.0%
Communications		5900	29,000.00	29,000.00	42,405.74	148,100.00	(119,100.00)	-410.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>37,118,172.00</b>	<b>37,118,172.00</b>	<b>8,441,658.55</b>	<b>46,343,600.00</b>	<b>(9,225,428.00)</b>	<b>-24.9%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	1,000,000.00	(1,000,000.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	46,889.64	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	61,620.00	61,620.00	0.00	3,677,808.00	(3,616,188.00)	-5,868.5%
Equipment Replacement		6500	0.00	0.00	0.00	28,830.00	(28,830.00)	New
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>61,620.00</b>	<b>61,620.00</b>	<b>46,889.64</b>	<b>4,706,638.00</b>	<b>(4,645,018.00)</b>	<b>-7,538.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	2,094,661.00	2,094,661.00	61,266.00	2,113,079.00	(18,418.00)	-0.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,094,661.00	2,094,661.00	61,266.00	2,113,079.00	(18,418.00)	-0.9%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	2,159,640.00	2,159,640.00	0.00	2,201,289.00	(41,649.00)	-1.9%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,159,640.00	2,159,640.00	0.00	2,201,289.00	(41,649.00)	-1.9%
TOTAL, EXPENDITURES			120,398,908.00	120,398,908.00	25,976,613.09	111,680,295.00	8,718,613.00	7.2%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	41,199,617.00	41,199,617.00	0.00	24,069,962.00	(17,129,655.00)	-41.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			41,199,617.00	41,199,617.00	0.00	24,069,962.00	(17,129,655.00)	-41.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			41,199,617.00	41,199,617.00	0.00	24,069,962.00	17,129,655.00	41.6%

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>A. REVENUES</b>								
1) LCFF Sources		8010-8099	193,481,588.00	193,481,588.00	49,763,071.87	194,864,607.00	1,383,019.00	0.7%
2) Federal Revenue		8100-8299	12,157,687.00	12,157,687.00	2,617,278.01	17,567,655.00	5,409,968.00	44.5%
3) Other State Revenue		8300-8599	39,227,548.00	39,227,548.00	11,620,365.22	47,157,475.00	7,929,927.00	20.2%
4) Other Local Revenue		8600-8799	23,502,381.00	23,502,381.00	5,285,771.94	23,936,779.00	434,398.00	1.8%
5) TOTAL, REVENUES			268,369,204.00	268,369,204.00	69,286,487.04	283,526,516.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	113,070,399.00	113,070,399.00	32,123,810.37	115,564,097.00	(2,493,698.00)	-2.2%
2) Classified Salaries		2000-2999	50,807,845.00	50,807,845.00	15,948,424.68	51,900,751.00	(1,092,906.00)	-2.2%
3) Employee Benefits		3000-3999	68,259,497.00	68,259,497.00	20,695,461.16	69,742,625.00	(1,483,128.00)	-2.2%
4) Books and Supplies		4000-4999	14,367,976.00	14,367,976.00	2,264,694.50	15,032,154.00	(664,178.00)	-4.6%
5) Services and Other Operating Expenditures		5000-5999	57,342,576.00	57,342,576.00	19,126,780.16	69,042,522.00	(11,699,946.00)	-20.4%
6) Capital Outlay		6000-6999	777,320.00	777,320.00	2,012,021.48	7,950,309.00	(7,172,989.00)	-922.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,729,296.00	2,729,296.00	194,458.00	2,747,714.00	(18,418.00)	-0.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(289,801.00)	(289,801.00)	0.00	(421,168.00)	131,367.00	-45.3%
9) TOTAL, EXPENDITURES			307,065,108.00	307,065,108.00	92,365,650.35	331,559,004.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(38,695,904.00)	(38,695,904.00)	(23,079,163.31)	(48,032,488.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(38,695,904.00)	(38,695,904.00)	(23,079,163.31)	(48,032,488.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	97,002,213.00	97,002,213.00		114,736,423.00	17,734,210.00	18.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			97,002,213.00	97,002,213.00		114,736,423.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			97,002,213.00	97,002,213.00		114,736,423.00		
2) Ending Balance, June 30 (E + F1e)			58,306,309.00	58,306,309.00		66,703,935.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	20,000.00	20,000.00		20,000.00		
Stores		9712	100,000.00	100,000.00		100,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

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Description	Resource Codes	Object Codes	Original Budget (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	23,494,222.00	23,494,222.00		25,380,165.00		
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	3,985,576.00	3,985,576.00		8,047,870.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	30,706,511.00	30,706,511.00		33,155,900.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	137,848,696.00	137,848,696.00	39,288,018.00	133,994,373.00	(3,854,323.00)	-2.8%
Education Protection Account State Aid - Current Year		8012	24,951,595.00	24,951,595.00	8,094,691.00	30,925,858.00	5,974,263.00	23.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	153,705.00	153,705.00	0.00	160,680.00	6,975.00	4.5%
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	15,414.29	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	30,258,039.00	30,258,039.00	1,091,797.78	29,550,589.00	(707,450.00)	-2.3%
Unsecured Roll Taxes		8042	505,778.00	505,778.00	0.00	566,727.00	60,949.00	12.1%
Prior Years' Taxes		8043	106,227.00	106,227.00	138,940.74	84,982.00	(21,245.00)	-20.0%
Supplemental Taxes		8044	863,321.00	863,321.00	254,385.84	1,213,604.00	350,283.00	40.6%
Education Revenue Augmentation Fund (ERAF)		8045	1,306,562.00	1,306,562.00	879,824.22	123,538.00	(1,183,024.00)	-90.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,487,665.00	1,487,665.00	0.00	2,244,256.00	756,591.00	50.9%
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			197,481,588.00	197,481,588.00	49,763,071.87	198,864,607.00	1,383,019.00	0.7%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(4,000,000.00)	(4,000,000.00)	0.00	(4,000,000.00)	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	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			193,481,588.00	193,481,588.00	49,763,071.87	194,864,607.00	1,383,019.00	0.7%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,083,101.00	3,083,101.00	0.00	3,083,101.00	0.00	0.0%
Special Education Discretionary Grants		8182	240,712.00	240,712.00	0.00	232,043.00	(8,669.00)	-3.6%

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	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	5,206,502.00	5,206,502.00	641,765.94	5,875,603.00	669,101.00	12.9%
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	581,983.00	581,983.00	114,144.18	567,019.00	(14,964.00)	-2.6%
Title III, Immigrant Student Program	4201	8290	65,501.00	65,501.00	11,066.36	89,759.00	24,258.00	37.0%
Title III, English Learner Program	4203	8290	1,116,561.00	1,116,561.00	372,932.79	947,853.00	(168,708.00)	-15.1%
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, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	792,716.00	792,716.00	191,182.83	854,138.00	61,422.00	7.7%
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	1,070,611.00	1,070,611.00	1,286,185.91	5,918,139.00	4,847,528.00	452.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>12,157,687.00</b>	<b>12,157,687.00</b>	<b>2,617,278.01</b>	<b>17,567,655.00</b>	<b>5,409,968.00</b>	<b>44.5%</b>
<b>OTHER STATE REVENUE</b>								
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	454,448.00	454,448.00	131,550.00	469,822.00	15,374.00	3.4%
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	474,078.00	474,078.00	0.00	473,472.00	(606.00)	-0.1%
Lottery - Unrestricted and Instructional Materials		8560	3,314,596.00	3,314,596.00	(281,065.94)	3,156,038.00	(158,558.00)	-4.8%
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	24,624,645.00	24,624,645.00	6,476,916.00	23,131,841.00	(1,492,804.00)	-6.1%
After School Education and Safety (ASES)	6010	8590	3,681,717.00	3,681,717.00	368,171.69	3,681,717.00	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%

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Description	Resource Codes	Object Codes	Original Budget (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	2,277,303.00	2,277,303.00	734,334.00	2,622,624.00	345,321.00	15.2%
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	4,400,761.00	4,400,761.00	4,190,459.47	13,621,961.00	9,221,200.00	209.5%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>39,227,548.00</b>	<b>39,227,548.00</b>	<b>11,620,365.22</b>	<b>47,157,475.00</b>	<b>7,929,927.00</b>	<b>20.2%</b>
<b>OTHER LOCAL REVENUE</b>								
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	91,000.00	91,000.00	0.00	91,000.00	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	220,000.00	220,000.00	45,437.06	100,000.00	(120,000.00)	-54.5%
Interest		8660	4,000,000.00	4,000,000.00	229,107.84	4,000,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	400,000.00	400,000.00	New
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	7,652,547.00	7,652,547.00	1,811,865.04	7,808,510.00	155,963.00	2.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (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	11,538,834.00	11,538,834.00	3,199,362.00	11,537,269.00	(1,565.00)	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			23,502,381.00	23,502,381.00	5,285,771.94	23,936,779.00	434,398.00	1.8%
<b>TOTAL, REVENUES</b>			268,369,204.00	268,369,204.00	69,286,487.04	283,526,516.00	15,157,312.00	5.6%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	83,070,596.00	83,070,596.00	22,785,751.45	84,152,096.00	(1,081,500.00)	-1.3%
Certificated Pupil Support Salaries		1200	15,948,957.00	15,948,957.00	5,175,771.93	17,225,386.00	(1,276,429.00)	-8.0%
Certificated Supervisors' and Administrators' Salaries		1300	10,279,552.00	10,279,552.00	3,099,252.72	10,265,123.00	14,429.00	0.1%
Other Certificated Salaries		1900	3,771,294.00	3,771,294.00	1,063,034.27	3,921,492.00	(150,198.00)	-4.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			113,070,399.00	113,070,399.00	32,123,810.37	115,564,097.00	(2,493,698.00)	-2.2%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	13,804,974.00	13,804,974.00	4,259,325.11	14,727,909.00	(922,935.00)	-6.7%
Classified Support Salaries		2200	12,044,904.00	12,044,904.00	4,021,967.00	12,178,195.00	(133,291.00)	-1.1%
Classified Supervisors' and Administrators' Salaries		2300	2,918,355.00	2,918,355.00	942,552.70	2,897,206.00	21,149.00	0.7%
Clerical, Technical and Office Salaries		2400	14,503,602.00	14,503,602.00	4,490,873.86	14,437,872.00	65,730.00	0.5%
Other Classified Salaries		2900	7,536,010.00	7,536,010.00	2,233,706.01	7,659,569.00	(123,559.00)	-1.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			50,807,845.00	50,807,845.00	15,948,424.68	51,900,751.00	(1,092,906.00)	-2.2%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	20,310,143.00	20,310,143.00	5,787,317.33	20,739,825.00	(429,682.00)	-2.1%
PERS		3201-3202	14,989,382.00	14,989,382.00	4,440,902.04	15,233,651.00	(244,269.00)	-1.6%
OASDI/Medicare/Alternative		3301-3302	5,711,368.00	5,711,368.00	1,755,537.89	5,825,680.00	(114,312.00)	-2.0%
Health and Welfare Benefits		3401-3402	19,461,982.00	19,461,982.00	5,566,097.56	20,286,774.00	(824,792.00)	-4.2%
Unemployment Insurance		3501-3502	80,247.00	80,247.00	23,536.29	81,591.00	(1,344.00)	-1.7%
Workers' Compensation		3601-3602	2,821,835.00	2,821,835.00	805,799.35	2,806,699.00	15,136.00	0.5%
OPEB, Allocated		3701-3702	3,500,540.00	3,500,540.00	932,810.46	3,384,947.00	115,593.00	3.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,384,000.00	1,384,000.00	1,383,460.24	1,383,458.00	542.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			68,259,497.00	68,259,497.00	20,695,461.16	69,742,625.00	(1,483,128.00)	-2.2%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	4,258,000.00	4,258,000.00	105,349.70	2,439,798.00	1,818,202.00	42.7%
Books and Other Reference Materials		4200	399,824.00	399,824.00	89,602.88	432,021.00	(32,197.00)	-8.1%
Materials and Supplies		4300	5,928,499.00	5,928,499.00	1,780,669.22	8,262,571.00	(2,334,072.00)	-39.4%
Noncapitalized Equipment		4400	3,781,653.00	3,781,653.00	289,072.70	3,897,764.00	(116,111.00)	-3.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			14,367,976.00	14,367,976.00	2,264,694.50	15,032,154.00	(664,178.00)	-4.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								

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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)
Subagreements for Services		5100	32,475,326.00	32,475,326.00	6,037,416.23	42,693,570.00	(10,218,244.00)	-31.5%
Travel and Conferences		5200	1,389,134.00	1,389,134.00	424,707.56	1,438,567.00	(49,433.00)	-3.6%
Dues and Memberships		5300	103,970.00	103,970.00	229,581.09	258,134.00	(154,164.00)	-148.3%
Insurance		5400-5450	3,458,501.00	3,458,501.00	3,468,938.00	3,509,605.00	(51,104.00)	-1.5%
Operations and Housekeeping Services		5500	4,123,000.00	4,123,000.00	1,158,962.14	4,389,000.00	(266,000.00)	-6.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,107,514.00	1,107,514.00	420,759.50	1,396,331.00	(288,817.00)	-26.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	218,911.00	218,911.00	119,554.83	197,925.00	20,986.00	9.6%
Professional/Consulting Services and Operating Expenditures		5800	13,700,270.00	13,700,270.00	6,867,241.98	14,296,840.00	(596,570.00)	-4.4%
Communications		5900	765,950.00	765,950.00	399,618.83	862,550.00	(96,600.00)	-12.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>57,342,576.00</b>	<b>57,342,576.00</b>	<b>19,126,780.16</b>	<b>69,042,522.00</b>	<b>(11,699,946.00)</b>	<b>-20.4%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	1,000,000.00	(1,000,000.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	1,258,661.89	1,725,656.00	(1,725,656.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	777,320.00	777,320.00	616,008.86	5,058,472.00	(4,281,152.00)	-550.8%
Equipment Replacement		6500	0.00	0.00	137,350.73	166,181.00	(166,181.00)	New
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>777,320.00</b>	<b>777,320.00</b>	<b>2,012,021.48</b>	<b>7,950,309.00</b>	<b>(7,172,989.00)</b>	<b>-922.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	161,432.00	161,432.00	0.00	161,432.00	0.00	0.0%
Payments to County Offices		7142	2,567,864.00	2,567,864.00	194,458.00	2,586,282.00	(18,418.00)	-0.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%

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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)
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,729,296.00	2,729,296.00	194,458.00	2,747,714.00	(18,418.00)	-0.7%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(289,801.00)	(289,801.00)	0.00	(421,168.00)	131,367.00	-45.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(289,801.00)	(289,801.00)	0.00	(421,168.00)	131,367.00	-45.3%
TOTAL, EXPENDITURES			307,065,108.00	307,065,108.00	92,365,650.35	331,559,004.00	(24,493,896.00)	-8.0%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%

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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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2025-26 Projected Totals
2600	Expanded Learning Opportunities Program	1,228,132.00
6019	Student Support and Professional Development Discretionary Block Grant (SSPDDBG)	3,286,952.00
6211	Literacy Coaches and Reading Specialists Grant Program	3,030,331.00
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	100,235.00
6546	Mental Health-Related Services	930,415.00
6547	Special Education Early Intervention Preschool Grant	987,816.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,615,353.00
7085	Learning Communities for School Success Program	1,280,891.00
7435	Learning Recovery Emergency Block Grant	84,347.00
7810	Other Restricted State	9,922.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	8,765,811.00
9010	Other Restricted Local	4,059,960.00
Total, Restricted Balance		25,380,165.00

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>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	218,198.00	218,198.00		188,766.00	(29,432.00)	-13.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			218,198.00	218,198.00		188,766.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			218,198.00	218,198.00		188,766.00		
2) Ending Balance, June 30 (E + F1e)			218,198.00	218,198.00		188,766.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>REVENUES</b>								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

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

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

Resource	Description	2025-26 Project Year Totals
8210	Student Activity Funds	188,766.00
Total, Restricted Balance		188,766.00

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>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			0.00	0.00	0.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	356,196.00	356,196.00		367,760.00	11,564.00	3.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			356,196.00	356,196.00		367,760.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			356,196.00	356,196.00		367,760.00		
2) Ending Balance, June 30 (E + F1e)			356,196.00	356,196.00		367,760.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	356,196.00	356,196.00		367,760.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	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								
Child Development Parent Fees		8673	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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								

Description	Resource Codes	Object Codes	Original Budget (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: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
5059	Early Education: ARP California State Preschool Program One-time Stipend	96,302.00
6130	Early Education: Center-Based Reserve Account	16,053.00
7810	Other Restricted State	24,000.00
9010	Other Restricted Local	231,405.00
Total, Restricted Balance		367,760.00

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>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,713,014.00	9,713,014.00	127,077.32	10,480,603.00	767,589.00	7.9%
3) Other State Revenue		8300-8599	2,579,249.00	2,579,249.00	0.00	3,420,038.00	840,789.00	32.6%
4) Other Local Revenue		8600-8799	45,931.00	45,931.00	8,270.17	45,931.00	0.00	0.0%
5) TOTAL, REVENUES			12,338,194.00	12,338,194.00	135,347.49	13,946,572.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,072,075.00	5,072,075.00	1,305,718.90	5,318,482.00	(246,407.00)	-4.9%
3) Employee Benefits		3000-3999	2,264,059.00	2,264,059.00	598,618.18	2,424,391.00	(160,332.00)	-7.1%
4) Books and Supplies		4000-4999	6,762,990.00	6,762,990.00	1,665,490.50	8,947,485.00	(2,184,495.00)	-32.3%
5) Services and Other Operating Expenditures		5000-5999	(69,611.00)	(69,611.00)	(69,458.68)	30,925.00	(100,536.00)	144.4%
6) Capital Outlay		6000-6999	1,000,000.00	1,000,000.00	254,750.06	1,665,000.00	(665,000.00)	-66.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	289,801.00	289,801.00	0.00	421,168.00	(131,367.00)	-45.3%
9) TOTAL, EXPENDITURES			15,319,314.00	15,319,314.00	3,755,118.96	18,807,451.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,981,120.00)	(2,981,120.00)	(3,619,771.47)	(4,860,879.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,981,120.00)	(2,981,120.00)	(3,619,771.47)	(4,860,879.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,538,132.00	11,538,132.00		16,047,983.00	4,509,851.00	39.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,538,132.00	11,538,132.00		16,047,983.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,538,132.00	11,538,132.00		16,047,983.00		
2) Ending Balance, June 30 (E + F1e)			8,557,012.00	8,557,012.00		11,187,104.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	8,557,012.00	8,557,012.00		11,187,104.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	9,713,014.00	9,713,014.00	127,077.32	10,480,603.00	767,589.00	7.9%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			9,713,014.00	9,713,014.00	127,077.32	10,480,603.00	767,589.00	7.9%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	2,579,249.00	2,579,249.00	0.00	3,315,741.00	736,492.00	28.6%
All Other State Revenue		8590	0.00	0.00	0.00	104,297.00	104,297.00	New
TOTAL, OTHER STATE REVENUE			2,579,249.00	2,579,249.00	0.00	3,420,038.00	840,789.00	32.6%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	24,299.00	24,299.00	7,591.86	24,299.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,632.00	1,632.00	678.31	1,632.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			45,931.00	45,931.00	8,270.17	45,931.00	0.00	0.0%
TOTAL, REVENUES			12,338,194.00	12,338,194.00	135,347.49	13,946,572.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	4,645,314.00	4,645,314.00	1,173,410.07	4,887,422.00	(242,108.00)	-5.2%
Classified Supervisors' and Administrators' Salaries		2300	258,816.00	258,816.00	86,579.36	258,816.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	167,945.00	167,945.00	45,729.47	172,244.00	(4,299.00)	-2.6%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,072,075.00	5,072,075.00	1,305,718.90	5,318,482.00	(246,407.00)	-4.9%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	4,775.00	(4,775.00)	New
PERS		3201-3202	1,347,651.00	1,347,651.00	339,103.87	1,418,623.00	(70,972.00)	-5.3%
OASDI/Medicare/Alternative		3301-3302	383,564.00	383,564.00	98,616.12	401,508.00	(17,944.00)	-4.7%
Health and Welfare Benefits		3401-3402	384,855.00	384,855.00	121,162.91	449,587.00	(64,732.00)	-16.8%
Unemployment Insurance		3501-3502	2,506.00	2,506.00	645.01	2,623.00	(117.00)	-4.7%
Workers' Compensation		3601-3602	87,323.00	87,323.00	21,906.32	89,115.00	(1,792.00)	-2.1%
OPEB, Allocated		3701-3702	58,160.00	58,160.00	17,183.95	58,160.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,264,059.00	2,264,059.00	598,618.18	2,424,391.00	(160,332.00)	-7.1%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	461,490.00	461,490.00	185,597.25	497,387.00	(35,897.00)	-7.8%
Noncapitalized Equipment		4400	116,500.00	116,500.00	25,651.99	151,500.00	(35,000.00)	-30.0%
Food		4700	6,180,000.00	6,180,000.00	1,454,241.26	8,293,598.00	(2,113,598.00)	-34.2%
TOTAL, BOOKS AND SUPPLIES			6,762,990.00	6,762,990.00	1,665,490.50	8,947,485.00	(2,184,495.00)	-32.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	13,500.00	13,500.00	4,882.30	14,152.00	(652.00)	-4.8%
Dues and Memberships		5300	1,250.00	1,250.00	223.00	1,250.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	60,450.00	60,450.00	15,465.38	130,000.00	(69,550.00)	-115.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,000.00	30,000.00	675.00	30,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(218,911.00)	(218,911.00)	(119,554.83)	(197,925.00)	(20,986.00)	9.6%
Professional/Consulting Services and Operating Expenditures		5800	41,200.00	41,200.00	28,647.33	50,548.00	(9,348.00)	-22.7%
Communications		5900	2,900.00	2,900.00	203.14	2,900.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(69,611.00)	(69,611.00)	(69,458.68)	30,925.00	(100,536.00)	144.4%
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	65,000.00	(65,000.00)	New
Equipment		6400	1,000,000.00	1,000,000.00	254,750.06	1,600,000.00	(600,000.00)	-60.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,000,000.00	1,000,000.00	254,750.06	1,665,000.00	(665,000.00)	-66.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	289,801.00	289,801.00	0.00	421,168.00	(131,367.00)	-45.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			289,801.00	289,801.00	0.00	421,168.00	(131,367.00)	-45.3%
<b>TOTAL, EXPENDITURES</b>			15,319,314.00	15,319,314.00	3,755,118.96	18,807,451.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>Long-Term Debt Proceeds</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	5,106,624.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	3,603,695.00
5330	Child Nutrition: Summer Food Service Program Operations	2,476,785.00
Total, Restricted Balance		11,187,104.00

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>A. REVENUES</b>								
1) LCFF Sources		8010-8099	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
5) TOTAL, REVENUES			4,050,000.00	4,050,000.00	0.00	4,050,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	247,000.00	247,000.00	0.00	120,833.00	126,167.00	51.1%
6) Capital Outlay		6000-6999	3,872,700.00	3,872,700.00	2,814,290.24	4,009,864.00	(137,164.00)	-3.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,119,700.00	4,119,700.00	2,814,290.24	4,130,697.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(69,700.00)	(69,700.00)	(2,814,290.24)	(80,697.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(69,700.00)	(69,700.00)	(2,814,290.24)	(80,697.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,193,824.00	1,193,824.00		5,325,400.00	4,131,576.00	346.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,193,824.00	1,193,824.00		5,325,400.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,193,824.00	1,193,824.00		5,325,400.00		
2) Ending Balance, June 30 (E + F1e)			1,124,124.00	1,124,124.00		5,244,703.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,124,124.00	1,124,124.00		5,244,703.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
TOTAL, REVENUES			4,050,000.00	4,050,000.00	0.00	4,050,000.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	21,444.00	(21,444.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Professional/Consulting Services and Operating Expenditures		5800	247,000.00	247,000.00	0.00	99,389.00	147,611.00	59.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			247,000.00	247,000.00	0.00	120,833.00	126,167.00	51.1%
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	1,259,500.00	1,259,500.00	412,569.09	1,260,001.00	(501.00)	0.0%
Buildings and Improvements of Buildings		6200	2,613,200.00	2,613,200.00	2,401,721.15	2,749,863.00	(136,663.00)	-5.2%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,872,700.00	3,872,700.00	2,814,290.24	4,009,864.00	(137,164.00)	-3.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,119,700.00	4,119,700.00	2,814,290.24	4,130,697.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	5,244,703.00
Total, Restricted Balance		5,244,703.00

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>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,500,000.00	1,500,000.00	0.00	1,500,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,877,200.00	1,877,200.00	726,573.88	1,947,200.00	(70,000.00)	-3.7%
5) Services and Other Operating Expenditures		5000-5999	32,000.00	32,000.00	6,999.91	40,000.00	(8,000.00)	-25.0%
6) Capital Outlay		6000-6999	20,889,002.00	20,889,002.00	8,742,747.81	36,273,202.00	(15,384,200.00)	-73.6%
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			22,798,202.00	22,798,202.00	9,476,321.60	38,260,402.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(21,298,202.00)	(21,298,202.00)	(9,476,321.60)	(36,760,402.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(21,298,202.00)	(21,298,202.00)	(9,476,321.60)	(36,760,402.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	28,739,684.00	28,739,684.00		62,509,056.00	33,769,372.00	117.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,739,684.00	28,739,684.00		62,509,056.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,739,684.00	28,739,684.00		62,509,056.00		
2) Ending Balance, June 30 (E + F1e)			7,441,482.00	7,441,482.00		25,748,654.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed		9740	706,064.00	706,064.00		17,449,642.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	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)
d) Assigned								
Other Assignments		9780	6,735,418.00	6,735,418.00		8,299,012.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.0%
TOTAL, REVENUES			1,500,000.00	1,500,000.00	0.00	1,500,000.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	697,200.00	697,200.00	375,072.34	697,200.00	0.00	0.0%
Noncapitalized Equipment		4400	1,180,000.00	1,180,000.00	351,501.54	1,250,000.00	(70,000.00)	-5.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			1,877,200.00	1,877,200.00	726,573.88	1,947,200.00	(70,000.00)	-3.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,000.00	2,000.00	6,999.91	9,000.00	(7,000.00)	-350.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	30,000.00	30,000.00	0.00	31,000.00	(1,000.00)	-3.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			32,000.00	32,000.00	6,999.91	40,000.00	(8,000.00)	-25.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	265,000.00	265,000.00	0.00	265,000.00	0.00	0.0%
Land Improvements		6170	31,500.00	31,500.00	11,223.00	35,500.00	(4,000.00)	-12.7%
Buildings and Improvements of Buildings		6200	19,242,502.00	19,242,502.00	8,132,272.41	34,622,702.00	(15,380,200.00)	-79.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,350,000.00	1,350,000.00	599,252.40	1,350,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			20,889,002.00	20,889,002.00	8,742,747.81	36,273,202.00	(15,384,200.00)	-73.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			22,798,202.00	22,798,202.00	9,476,321.60	38,260,402.00		
<b>INTERFUND TRANSFERS</b>								

Description	Resource Codes	Object Codes	Original Budget (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>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	17,449,642.00
Total, Restricted Balance		17,449,642.00

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>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	7,478.00	114,240.00	114,240.00	New
5) TOTAL, REVENUES			0.00	0.00	7,478.00	114,240.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	169,220.94	227,575.00	(227,575.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	610,000.00	610,000.00	0.00	581,000.00	29,000.00	4.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			610,000.00	610,000.00	169,220.94	808,575.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(610,000.00)	(610,000.00)	(161,742.94)	(694,335.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(610,000.00)	(610,000.00)	(161,742.94)	(694,335.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,162,107.00	9,162,107.00		9,568,024.00	405,917.00	4.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,162,107.00	9,162,107.00		9,568,024.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,162,107.00	9,162,107.00		9,568,024.00		
2) Ending Balance, June 30 (E + F1e)			8,552,107.00	8,552,107.00		8,873,689.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	100,000.00	100,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	0.00	0.00	7,478.00	14,240.00	14,240.00	New
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	7,478.00	114,240.00	114,240.00	New
TOTAL, REVENUES			0.00	0.00	7,478.00	114,240.00		
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	169,220.94	220,575.00	(220,575.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	7,000.00	(7,000.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	169,220.94	227,575.00	(227,575.00)	New
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	400,000.00	400,000.00	0.00	361,000.00	39,000.00	9.8%
Other Debt Service - Principal		7439	210,000.00	210,000.00	0.00	220,000.00	(10,000.00)	-4.8%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			610,000.00	610,000.00	0.00	581,000.00	29,000.00	4.8%
<b>TOTAL, EXPENDITURES</b>			610,000.00	610,000.00	169,220.94	808,575.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	8,873,689.00
Total, Restricted Balance		8,873,689.00

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>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	7,009,482.00	7,009,482.00	New
4) Other Local Revenue		8600-8799	213,737.00	213,737.00	0.00	20,000.00	(193,737.00)	-90.6%
5) TOTAL, REVENUES			213,737.00	213,737.00	0.00	7,029,482.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	143,094.16	163,000.00	(163,000.00)	New
5) Services and Other Operating Expenditures		5000-5999	225,000.00	225,000.00	696.00	251,000.00	(26,000.00)	-11.6%
6) Capital Outlay		6000-6999	0.00	0.00	690,651.32	5,547,000.00	(5,547,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			225,000.00	225,000.00	834,441.48	5,961,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(11,263.00)	(11,263.00)	(834,441.48)	1,068,482.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(11,263.00)	(11,263.00)	(834,441.48)	1,068,482.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,787,496.00	10,787,496.00		12,435,156.00	1,647,660.00	15.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,787,496.00	10,787,496.00		12,435,156.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,787,496.00	10,787,496.00		12,435,156.00		
2) Ending Balance, June 30 (E + F1e)			10,776,233.00	10,776,233.00		13,503,638.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed		9740	10,776,233.00	10,776,233.00		13,503,638.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	7,009,482.00	7,009,482.00	New
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	7,009,482.00	7,009,482.00	New
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	213,737.00	213,737.00	0.00	20,000.00	(193,737.00)	-90.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			213,737.00	213,737.00	0.00	20,000.00	(193,737.00)	-90.6%
TOTAL, REVENUES			213,737.00	213,737.00	0.00	7,029,482.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	47,228.37	66,000.00	(66,000.00)	New
Noncapitalized Equipment		4400	0.00	0.00	95,865.79	97,000.00	(97,000.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	143,094.16	163,000.00	(163,000.00)	New
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	225,000.00	225,000.00	696.00	251,000.00	(26,000.00)	-11.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			225,000.00	225,000.00	696.00	251,000.00	(26,000.00)	-11.6%
<b>CAPITAL OUTLAY</b>								
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	690,651.32	5,547,000.00	(5,547,000.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	690,651.32	5,547,000.00	(5,547,000.00)	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			225,000.00	225,000.00	834,441.48	5,961,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/County School Facilities Fund From: All Other Funds								
		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In								
		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund								
		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out								
		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings								
		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs								
		8965	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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>Long-Term Debt Proceeds</b>								
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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
7700	California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Facilities Grant Program	2,484,347.00
7710	State School Facilities Projects	11,019,291.00
Total, Restricted Balance		13,503,638.00

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>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	115,379.00	115,379.00	8,737.24	106,230.00	(9,149.00)	-7.9%
4) Other Local Revenue		8600-8799	20,961,562.00	20,961,562.00	852,488.22	20,387,486.00	(574,076.00)	-2.7%
5) TOTAL, REVENUES			21,076,941.00	21,076,941.00	861,225.46	20,493,716.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	22,035,113.00	22,035,113.00	16,345,390.22	22,035,113.00	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			22,035,113.00	22,035,113.00	16,345,390.22	22,035,113.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(958,172.00)	(958,172.00)	(15,484,164.76)	(1,541,397.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	292,563.00	292,563.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	292,563.00	(292,563.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	48.16	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	48.16	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(958,172.00)	(958,172.00)	(15,484,116.60)	(1,541,397.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	21,384,874.00	21,384,874.00		21,861,080.00	476,206.00	2.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,384,874.00	21,384,874.00		21,861,080.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,384,874.00	21,384,874.00		21,861,080.00		
2) Ending Balance, June 30 (E + F1e)			20,426,702.00	20,426,702.00		20,319,683.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	20,360,554.00	20,360,554.00		20,159,743.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	66,148.00	66,148.00		159,940.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	115,379.00	115,379.00	0.00	106,230.00	(9,149.00)	-7.9%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	8,737.24	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			115,379.00	115,379.00	8,737.24	106,230.00	(9,149.00)	-7.9%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	19,803,085.00	19,803,085.00	596,025.03	19,112,644.00	(690,441.00)	-3.5%
Unsecured Roll		8612	1,011,410.00	1,011,410.00	0.00	1,004,192.00	(7,218.00)	-0.7%
Prior Years' Taxes		8613	0.00	0.00	37,847.51	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	65,036.50	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	147,067.00	147,067.00	153,579.18	270,650.00	123,583.00	84.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,961,562.00	20,961,562.00	852,488.22	20,387,486.00	(574,076.00)	-2.7%
TOTAL, REVENUES			21,076,941.00	21,076,941.00	861,225.46	20,493,716.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	10,507,910.00	10,507,910.00	10,490,909.90	10,507,910.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	11,527,203.00	11,527,203.00	5,854,480.32	11,527,203.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			22,035,113.00	22,035,113.00	16,345,390.22	22,035,113.00	0.00	0.0%
TOTAL, EXPENDITURES			22,035,113.00	22,035,113.00	16,345,390.22	22,035,113.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	292,563.00	292,563.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	292,563.00	292,563.00	New
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	292,563.00	(292,563.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	292,563.00	(292,563.00)	New
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Financing Sources		8979	0.00	0.00	48.16	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	48.16	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	48.16	0.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	20,159,743.00
Total, Restricted Balance		20,159,743.00

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>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
5) TOTAL, REVENUES			200,000.00	200,000.00	0.00	200,000.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	3,663,324.00	3,663,324.00	1,281,627.75	3,884,063.00	(220,739.00)	-6.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,663,324.00	3,663,324.00	1,281,627.75	3,884,063.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)</b>			(3,463,324.00)	(3,463,324.00)	(1,281,627.75)	(3,684,063.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(3,463,324.00)	(3,463,324.00)	(1,281,627.75)	(3,684,063.00)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	12,267,706.00	12,267,706.00		12,075,229.00	(192,477.00)	-1.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,267,706.00	12,267,706.00		12,075,229.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,267,706.00	12,267,706.00		12,075,229.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
2) Ending Net Position, June 30 (E + F1e)			8,804,382.00	8,804,382.00		8,391,166.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	8,804,382.00	8,804,382.00		8,391,166.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
TOTAL, REVENUES			200,000.00	200,000.00	0.00	200,000.00		
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,663,324.00	3,663,324.00	1,281,627.75	3,884,063.00	(220,739.00)	-6.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,663,324.00	3,663,324.00	1,281,627.75	3,884,063.00	(220,739.00)	-6.0%
TOTAL, EXPENSES			3,663,324.00	3,663,324.00	1,281,627.75	3,884,063.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	8,391,166.00
Total, Restricted Net Position		8,391,166.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	194,864,607.00	.70%	196,226,148.00	(.10%)	196,025,059.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	6,002,693.00	(4.49%)	5,733,038.08	.57%	5,765,835.22
4. Other Local Revenues	8600-8799	8,157,427.00	(1.53%)	8,032,983.00	.44%	8,068,537.35
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(24,069,962.00)	(12.06%)	(21,166,581.37)	11.69%	(23,640,096.16)
6. Total (Sum lines A1 thru A5c)		184,954,765.00	2.09%	188,825,587.71	(1.38%)	186,219,335.41
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				97,514,219.00		93,350,353.86
b. Step & Column Adjustment				1,197,980.86		1,190,154.59
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(5,361,846.00)		(1,800,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	97,514,219.00	(4.27%)	93,350,353.86	(.65%)	92,740,508.45
2. Classified Salaries						
a. Base Salaries				33,909,807.00		32,587,001.49
b. Step & Column Adjustment				418,194.49		423,631.02
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,741,000.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	33,909,807.00	(3.90%)	32,587,001.49	1.30%	33,010,632.51
3. Employee Benefits	3000-3999	54,431,113.00	(5.92%)	51,206,358.83	(3.72%)	49,303,187.00
4. Books and Supplies	4000-4999	10,068,799.00	(31.58%)	6,888,936.79	(1.87%)	6,760,066.32
5. Services and Other Operating Expenditures	5000-5999	22,698,922.00	(24.24%)	17,196,677.00	0.00%	17,196,677.00
6. Capital Outlay	6000-6999	3,243,671.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	634,635.00	0.00%	634,635.00	0.00%	634,635.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,622,457.00)	40.89%	(3,694,720.81)	(2.91%)	(3,587,219.35)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		219,878,709.00	(9.87%)	198,169,242.16	(1.07%)	196,058,486.93
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(34,923,944.00)		(9,343,654.45)		(9,839,151.52)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		76,247,714.00		41,323,770.00		31,980,115.55
2. Ending Fund Balance (Sum lines C and D1)		41,323,770.00		31,980,115.55		22,140,964.03
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	120,000.00		120,000.00		120,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	8,047,870.00		3,275,076.55		978,911.03
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789	33,155,900.00		28,585,039.00		21,042,053.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		41,323,770.00		31,980,115.55		22,140,964.03
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	33,155,900.00		28,585,039.00		21,042,053.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		33,155,900.00		28,585,039.00		21,042,053.00

**F. ASSUMPTIONS**  
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

See Attached

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	17,567,655.00	(39.85%)	10,566,149.38	(3.97%)	10,146,933.38
3. Other State Revenues	8300-8599	41,154,782.00	(18.23%)	33,653,426.38	2.62%	34,536,787.52
4. Other Local Revenues	8600-8799	15,779,352.00	0.00%	15,779,352.00	0.00%	15,779,352.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	24,069,962.00	(12.06%)	21,166,581.37	11.69%	23,640,096.16
6. Total (Sum lines A1 thru A5c)		98,571,751.00	(17.66%)	81,165,509.13	3.62%	84,103,169.06
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				18,049,878.00		17,774,631.86
b. Step & Column Adjustment				228,104.86		222,782.91
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(503,351.00)		(637,487.40)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,049,878.00	(1.52%)	17,774,631.86	(2.33%)	17,359,927.37
2. Classified Salaries						
a. Base Salaries				17,990,944.00		17,687,527.02
b. Step & Column Adjustment				226,987.02		226,687.86
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(530,404.00)		(250,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,990,944.00	(1.69%)	17,687,527.02	(.13%)	17,664,214.88
3. Employee Benefits	3000-3999	15,311,512.00	(1.99%)	15,007,333.77	(7.74%)	13,845,513.91
4. Books and Supplies	4000-4999	4,963,355.00	(13.48%)	4,294,451.87	(.04%)	4,292,533.25
5. Services and Other Operating Expenditures	5000-5999	46,343,600.00	(40.59%)	27,530,573.78	(5.34%)	26,060,899.73
6. Capital Outlay	6000-6999	4,706,638.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,113,079.00	0.00%	2,113,079.00	0.00%	2,113,079.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,201,289.00	48.71%	3,273,552.81	(3.28%)	3,166,051.35
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		111,680,295.00	(21.49%)	87,681,150.11	(3.63%)	84,502,219.49
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(13,108,544.00)		(6,515,640.98)		(399,050.43)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		38,488,709.00		25,380,165.00		18,864,524.02
2. Ending Fund Balance (Sum lines C and D1)		25,380,165.00		18,864,524.02		18,465,473.59
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	25,380,165.00		18,864,524.02		18,465,473.59
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		25,380,165.00		18,864,524.02		18,465,473.59
<b>E. AVAILABLE RESERVES</b>						
1. General Fund )						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See Attached						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	194,864,607.00	.70%	196,226,148.00	(.10%)	196,025,059.00
2. Federal Revenues	8100-8299	17,567,655.00	(39.85%)	10,566,149.38	(3.97%)	10,146,933.38
3. Other State Revenues	8300-8599	47,157,475.00	(16.48%)	39,386,464.46	2.33%	40,302,622.74
4. Other Local Revenues	8600-8799	23,936,779.00	(.52%)	23,812,335.00	.15%	23,847,889.35
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		283,526,516.00	(4.77%)	269,991,096.84	.12%	270,322,504.47
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				115,564,097.00		111,124,985.72
b. Step & Column Adjustment				1,426,085.72		1,412,937.50
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(5,865,197.00)		(2,437,487.40)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	115,564,097.00	(3.84%)	111,124,985.72	(.92%)	110,100,435.82
2. Classified Salaries						
a. Base Salaries				51,900,751.00		50,274,528.51
b. Step & Column Adjustment				645,181.51		650,318.88
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,271,404.00)		(250,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	51,900,751.00	(3.13%)	50,274,528.51	.80%	50,674,847.39
3. Employee Benefits	3000-3999	69,742,625.00	(5.06%)	66,213,692.60	(4.63%)	63,148,700.91
4. Books and Supplies	4000-4999	15,032,154.00	(25.60%)	11,183,388.66	(1.17%)	11,052,599.57
5. Services and Other Operating Expenditures	5000-5999	69,042,522.00	(35.22%)	44,727,250.78	(3.29%)	43,257,576.73
6. Capital Outlay	6000-6999	7,950,309.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,747,714.00	0.00%	2,747,714.00	0.00%	2,747,714.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(421,168.00)	0.00%	(421,168.00)	0.00%	(421,168.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		331,559,004.00	(13.79%)	285,850,392.27	(1.85%)	280,560,706.42
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(48,032,488.00)		(15,859,295.43)		(10,238,201.95)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		114,736,423.00		66,703,935.00		50,844,639.57
2. Ending Fund Balance (Sum lines C and D1)		66,703,935.00		50,844,639.57		40,606,437.62
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	120,000.00		120,000.00		120,000.00
b. Restricted	9740	25,380,165.00		18,864,524.02		18,465,473.59
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	8,047,870.00		3,275,076.55		978,911.03
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789	33,155,900.00		28,585,039.00		21,042,053.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		66,703,935.00		50,844,639.57		40,606,437.62
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	33,155,900.00		28,585,039.00		21,042,053.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		33,155,900.00		28,585,039.00		21,042,053.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.00%		10.00%		7.50%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	YES					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		11,725.18		11,306.42		10,958.21
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		331,559,004.00		285,850,392.27		280,560,706.42
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		331,559,004.00		285,850,392.27		280,560,706.42
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		9,946,770.12		8,575,511.77		8,416,821.19
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		9,946,770.12		8,575,511.77		8,416,821.19
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

District's ADA Standard Percentage Range:

**1A. Calculating the District's ADA Variances**

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

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2025-26)	District Regular	12,564.78	12,564.80		
	Charter School	0.00	0.00		
	<b>Total ADA</b>	<b>12,564.78</b>	<b>12,564.80</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2026-27)	District Regular	12,173.33	12,137.74		
	Charter School				
	<b>Total ADA</b>	<b>12,173.33</b>	<b>12,137.74</b>	<b>(.3%)</b>	<b>Met</b>
2nd Subsequent Year (2027-28)	District Regular	11,828.67	11,714.66		
	Charter School				
	<b>Total ADA</b>	<b>11,828.67</b>	<b>11,714.66</b>	<b>(1.0%)</b>	<b>Met</b>

**1B. Comparison of District ADA to the Standard**

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

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

**Explanation:**  
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CALPADS/Projected		
<b>Current Year (2025-26)</b>				
District Regular	12,600.00	12,487.00		
Charter School				
<b>Total Enrollment</b>	<b>12,600.00</b>	<b>12,487.00</b>	<b>(.9%)</b>	<b>Met</b>
<b>1st Subsequent Year (2026-27)</b>				
District Regular	12,194.00	11,945.00		
Charter School				
<b>Total Enrollment</b>	<b>12,194.00</b>	<b>11,945.00</b>	<b>(2.0%)</b>	<b>Not Met</b>
<b>2nd Subsequent Year (2027-28)</b>				
District Regular	11,826.00	11,486.00		
Charter School				
<b>Total Enrollment</b>	<b>11,826.00</b>	<b>11,486.00</b>	<b>(2.9%)</b>	<b>Not Met</b>

**2B. Comparison of District Enrollment to the Standard**

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

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

**Explanation:**  
(required if NOT met)

Enrollment declined more than expected in the current year and continues to trend downward, so we adjusted future projections to reflect a more conservative projection.

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	13,006	13,883	
Charter School			
<b>Total ADA/Enrollment</b>	<b>13,006</b>	<b>13,883</b>	<b>93.7%</b>
Second Prior Year (2023-24)			
District Regular	12,576	13,399	
Charter School			
<b>Total ADA/Enrollment</b>	<b>12,576</b>	<b>13,399</b>	<b>93.9%</b>
First Prior Year (2024-25)			
District Regular	12,112	13,003	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>12,112</b>	<b>13,003</b>	<b>93.1%</b>
Historical Average Ratio:			93.6%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>94.1%</b>

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	11,725	12,487		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>11,725</b>	<b>12,487</b>	<b>93.9%</b>	<b>Met</b>
1st Subsequent Year (2026-27)				
District Regular	11,306	11,945		
Charter School				
<b>Total ADA/Enrollment</b>	<b>11,306</b>	<b>11,945</b>	<b>94.7%</b>	<b>Not Met</b>
2nd Subsequent Year (2027-28)				
District Regular	10,958	11,486		
Charter School				
<b>Total ADA/Enrollment</b>	<b>10,958</b>	<b>11,486</b>	<b>95.4%</b>	<b>Not Met</b>

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

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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)

The district expects better attendance because of new efforts to improve attendance and give students more chances to make up missed days through attendance recovery programs, and these initiatives should help bring attendance rates closer to the levels we saw before the pandemic

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2025-26)	197,481,588.00		
1st Subsequent Year (2026-27)	197,168,288.00	197,726,148.00	.3%	Met
2nd Subsequent Year (2027-28)	198,253,919.00	197,525,059.00	(.4%)	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:  
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2022-23)	163,092,654.62	179,395,374.17	90.9%
Second Prior Year (2023-24)	163,693,704.14	192,467,682.84	85.0%
First Prior Year (2024-25)	175,884,946.04	206,398,820.52	85.2%
	Historical Average Ratio:		87.1%

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	84.1% to 90.1%	84.1% to 90.1%	84.1% to 90.1%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2025-26)	185,855,139.00	219,878,709.00	84.5%	Met
1st Subsequent Year (2026-27)	177,143,714.18	198,169,242.16	89.4%	Met
2nd Subsequent Year (2027-28)	175,054,327.96	196,058,486.93	89.3%	Met

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

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

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

Explanation:  
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Current Year (2025-26)	12,157,687.00	17,567,655.00	44.5%	Yes
1st Subsequent Year (2026-27)	11,450,169.00	10,566,149.38	-7.7%	Yes
2nd Subsequent Year (2027-28)	11,087,076.00	10,146,933.38	-8.5%	Yes

Explanation:  
(required if Yes)

At the time of budget adoption the district did not record any carry forward revenue for restricted programs such as Title funds, and First Interim now reflects those carryover amounts. In addition, in the 2025/26 fiscal year the district is recognizing \$4.5M dollars in one time Federal EPA grant revenue.

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

Current Year (2025-26)	39,227,548.00	47,157,475.00	20.2%	Yes
1st Subsequent Year (2026-27)	40,031,994.96	39,386,464.46	-1.6%	No
2nd Subsequent Year (2027-28)	41,002,155.52	40,302,622.74	-1.7%	No

Explanation:  
(required if Yes)

At first interim, the district is recognizing \$3.8M in one time SSPDDB Grant, that is not expected in the subsequent years and was not recorded at adopted budget.

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

Current Year (2025-26)	23,502,381.00	23,936,779.00	1.8%	No
1st Subsequent Year (2026-27)	23,502,381.00	23,812,335.00	1.3%	No
2nd Subsequent Year (2027-28)	23,502,381.00	23,847,889.35	1.5%	No

Explanation:  
(required if Yes)

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

Current Year (2025-26)	14,367,976.00	15,032,154.00	4.6%	No
1st Subsequent Year (2026-27)	9,654,397.95	11,183,388.66	15.8%	Yes
2nd Subsequent Year (2027-28)	9,628,999.25	11,052,599.57	14.8%	Yes

Explanation:  
(required if Yes)

The increase in the current year is directly related to higher revenues from carryover funds from the previous fiscal year. The increase in subsequent years is attributable to a rise in revenues from other local sources.

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

Current Year (2025-26)	57,342,576.00	69,042,522.00	20.4%	Yes
1st Subsequent Year (2026-27)	46,201,199.50	44,727,250.78	-3.2%	No
2nd Subsequent Year (2027-28)	45,281,377.82	43,257,576.73	-4.5%	No

Explanation:  
(required if Yes)

The increase in expenditures at First Interim includes planned spending due to carry over funds that are expected to be used in the current fiscal year. These increase expenditures are not expected to continue in the subsequent years.

**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		
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2025-26)	74,887,616.00	88,661,909.00	18.4%	Not Met
1st Subsequent Year (2026-27)	74,984,544.96	73,764,948.84	-1.6%	Met
2nd Subsequent Year (2027-28)	75,591,612.52	74,297,445.47	-1.7%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2025-26)	71,710,552.00	84,074,676.00	17.2%	Not Met
1st Subsequent Year (2026-27)	55,855,597.45	55,910,639.44	.1%	Met
2nd Subsequent Year (2027-28)	54,910,377.07	54,310,176.30	-1.1%	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.

<p><b>Explanation:</b> Federal Revenue (linked from 6A if NOT met)</p>	<p>At the time of budget adoption the district did not record any carry forward revenue for restricted programs such as Title funds, and First Interim now reflects those carryover amounts. In addition, in the 2025/26 fiscal year the district is recognizing \$4.5M dollars in one time Federal EPA grant revenue.</p>
<p><b>Explanation:</b> Other State Revenue (linked from 6A if NOT met)</p>	<p>At first interim, the district is recognizing \$3.8M in one time SSPDDB Grant, that is not expected in the subsequent years and was not recorded at adopted budget.</p>
<p><b>Explanation:</b> Other Local Revenue (linked from 6A if NOT met)</p>	<p></p>

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

<p><b>Explanation:</b> Books and Supplies (linked from 6A if NOT met)</p>	<p>The increase in the current year is directly related to higher revenues from carryover funds from the previous fiscal year. The increase in subsequent years is attributable to a rise in revenues from other local sources.</p>
<p><b>Explanation:</b> Services and Other Exps (linked from 6A if NOT met)</p>	<p>The increase in expenditures at First Interim includes planned spending due to carry over funds that are expected to be used in the current fiscal year. These increase expenditures are not expected to continue in the subsequent years.</p>

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	9,211,953.24	9,211,954.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		9,212,000.00	

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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup>Available 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.

<sup>2</sup>A 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)	10.0%	10.0%	7.5%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>3.3%</b>	<b>3.3%</b>	<b>2.5%</b>

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Current Year (2025-26)	(34,923,944.00)	219,878,709.00	15.9%
1st Subsequent Year (2026-27)	(9,343,654.45)	198,169,242.16	4.7%	Not Met
2nd Subsequent Year (2027-28)	(9,839,151.52)	196,058,486.93	5.0%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

**Explanation:**  
(required if NOT met)

The district has maintained a healthy unrestricted ending fund balance by using the most restricted resources first. As we work to better align expenditures with revenues, we are drawing on our reserves. The district has a plan to reduce expenditures so that we can balance the budget and avoid continued deficit spending as our reserves are spent down.

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)	66,703,935.00	Met
1st Subsequent Year (2026-27)	50,844,639.57	Met
2nd Subsequent Year (2027-28)	40,606,437.62	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)	52,336,191.03	Met

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

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

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

Explanation:  
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> 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.)	11,725	11,306	10,958
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	331,559,004.00	285,850,392.27	280,560,706.42
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)	331,559,004.00	285,850,392.27	280,560,706.42

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	9,946,770.12	8,575,511.77	8,416,821.19
6.	Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	<b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>9,946,770.12</b>	<b>8,575,511.77</b>	<b>8,416,821.19</b>

**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)	33,155,900.00	28,585,039.00	21,042,053.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	33,155,900.00	28,585,039.00	21,042,053.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.00%	10.00%	7.50%
<b>District's Reserve Standard</b> <b>(Section 10B, Line 7):</b>	<b>9,946,770.12</b>	<b>8,575,511.77</b>	<b>8,416,821.19</b>
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)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

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

**S3. Temporary Interfund Borrowings**

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

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard: -5.0% to +5.0% or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b>					
<b>(Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2025-26)	(41,199,617.00)	(24,069,962.00)	-41.6%	(17,129,655.00)	Not Met
1st Subsequent Year (2026-27)	(39,980,375.00)	(21,166,581.00)	-47.1%	(18,813,794.00)	Not Met
2nd Subsequent Year (2027-28)	(39,711,339.00)	(23,640,096.00)	-40.5%	(16,071,243.00)	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

**Explanation:**  
(required if NOT met)

The district continues to review positions currently charged to special education to determine if they can be reassigned to other areas. As these positions and their account codes are identified, they are being moved out of special education, which is lowering the required contribution to special education resources.

- 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)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> 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.

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

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

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

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

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

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

Type of Commitment	# of Years		SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2025
	Remaining		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	19	25		581,500	7,430,000
Certificates of Participation	29	51		22,035,113.88	323,750,312
General Obligation Bonds	4	01		1,383,460	5,533,840
Supp Early Retirement Program					
State School Building Loans					
Compensated Absences					

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

Type of Commitment	# of Years Remaining	# of Years	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2025
<b>TOTAL:</b>					336,714,152



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

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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)

Increase in the GO Bond payments will be funded by Fund 51; The increase due to the Early Retirement plan is funded and budgeted in the General Fund.

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

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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)

No
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b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

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

n/a
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2 OPEB Liabilities	Budget Adoption	
	(Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	88,857,574.00	86,134,251.00
b. OPEB plan(s) fiduciary net position (if applicable)	8,592,070.00	8,882,538.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	80,265,504.00	77,251,713.00

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

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

Jun 30, 2023	Jun 30, 2025
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3 OPEB Contributions	Budget Adoption	
	(Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2025-26)		
1st Subsequent Year (2026-27)		
2nd Subsequent Year (2027-28)		

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2025-26)	3,558,700.00	3,443,107.00
1st Subsequent Year (2026-27)	3,558,700.00	3,443,107.00
2nd Subsequent Year (2027-28)	3,558,700.00	3,443,107.00

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

d. Number of retirees receiving OPEB benefits		
Current Year (2025-26)		245
1st Subsequent Year (2026-27)		218
2nd Subsequent Year (2027-28)		218

4. Comments:

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

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

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

2 Self-Insurance Liabilities

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs		
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	874.00	861.00	819.00	804.00

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")

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

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Negotiations Not Settled

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

1,216,219
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Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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7. Amount included for any tentative salary schedule increases

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

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

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

Yes	Yes	Yes
12,025,287	11,359,097	9,743,689
0.0%	0.0%	0.0%

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

If Yes, explain the nature of the new costs:

**Certificated (Non-management) Step and Column Adjustments**

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

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes
	1,296,491	1,283,343
	1.3%	1.3%

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

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

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

**Certificated (Non-management) - Other**

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

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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No
----

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	837.30	852.03	832.03	832.03

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

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.

No
----

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

If Yes, complete questions 6 and 7.

Yes
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Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:


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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

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End Date:

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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)?

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**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:

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Negotiations Not Settled

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

605,338
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Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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7. Amount included for any tentative salary schedule increases

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Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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**Classified (Non-management) Health and Welfare (H&W) Benefits**

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

Yes	Yes	Yes
6,716,466	6,385,208	4,885,208

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

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If Yes, explain the nature of the new costs:

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

**Classified (Non-management) Step and Column Adjustments**

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

Yes	Yes	Yes
	594,046	598,776
	1.3%	1.3%

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

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

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

Yes	Yes	Yes
Yes	Yes	Yes

**Classified (Non-management) - Other**

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

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

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

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

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

No

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

If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	92.60	92.60	89.60	89.60

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

No

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

Yes

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

172,208

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

4. Amount included for any tentative salary schedule increases

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Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Yes	Yes	Yes
	1,545,021	1,494,108	1,409,257

Management/Supervisor/Confidential

Step and Column Adjustments

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Yes	Yes	Yes
	0	180,731	181,138
		1.3%	1.3%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

**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.

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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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.  

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**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)

A3: Enrollment Trends The district expects enrollment to decline. This trend is already built into the district's Multi Year Projection. A6: Retiree Health Benefits The district provides uncapped health benefits to retirees who were hired before 2013 and who are vested. These benefits continue until the retiree reaches age 69. A9: Personnel Changes within the last 12 months Assistant Superintendent of Business Services, Kristen Pifko joined the district as the new Assistant Superintendent of Business Services on July 1, 2025

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End of School District First Interim Criteria and Standards Review

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

**Oxnard Elementary**

**Ventura County**

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

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

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

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

First Interim  
Board Approved Operating Budget 2025-26  
**Technical Review Checks**

Phase - All  
Display - Exceptions Only

**Oxnard Elementary**

**Ventura County**

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

**Oxnard Elementary**

**Ventura County**

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

**Oxnard Elementary**

**Ventura County**

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

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