TwinRivers
UNIFIED SCHOOL DISTRICT

2025-26 FIRST INTERIM REPORT



Fiscal Services

5115 Dudley Blvd.| McClellan, CA 95652 | Sacramento County

www.TRUSD.net

Our Mission:
To Inspire Each Student to Extraordinary Achievement Every Day

M. 2. PRESENT and APPROVE - Twin Rivers Unified School District 2025-2026 First Interim Report and Positive Certification

Quick Summary / Abstract

School district governing boards are required to certify twice a year regarding their ability to meet their financial obligations for the remainder of the year and for the subsequent two fiscal years. There are three different certifications of financial condition: positive, qualified or negative certification. A positive certification indicates that, based upon current projections, the District will be able to meet its financial obligations for the current fiscal year or two subsequent fiscal years. The certification, along with accompanying documents, are referred to as the Interim Reports.

1. District Certification
2. Executive Summary and Internal Budget Documents for all Funds
3. Budget Reserves
4. Statement of Revenues, Expenditures and Changes in Fund Balance for all Funds
5. Cash Flow Projection
6. Average Daily Attendance Detail
7. Multiyear Projection Assumptions - General Fund
8. General Fund Multiyear Projections – 2026-2027 and 2027-2028
9. Other Funds Multiyear Projections – 2026-2027 and 2027-2028
10. Criteria and Standards Review

The Superintendent recommends approval of the Twin Rivers Unified School District 2025-2026 First Interim Report and Positive Certification. Contact persons: Kate Ingersoll, Executive Director Fiscal Services, kate.ingersoll@trusd.net, (916) 566-1600 ext. 31112, or Ryan DiGiulio, Chief Business Official, ryan.digiulio@trusd.net, (916) 566-1600 ext. 31203.

Rationale

The Twin Rivers Unified School District 2025-2026 First Interim Report and Positive Certification will be presented to the Board of Trustees for review and approval. The Superintendent recommends approval of the Twin Rivers Unified School District 2025-2026 First Interim Report and Positive Certification. Contact persons: Kate Ingersoll, Executive Director Fiscal Services, kate.ingersoll@trusd.net, (916) 566-1600 ext. 31112, or Ryan DiGiulio, Chief Business Official, ryan.digiulio@trusd.net, (916) 566-1600 ext. 31203.

Supporting Documents

TRUSD First Interim Presentation_12.09.25

2025-2026 First Interim Report

Created on 11/7/2025 at 9:48 AM PT by Leslie Adlesperger
Last Modified on 12/3/2025 at 8:14 AM PT by Lala Perez

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: K Ingersoll Date: 12-2-25
District Superintendent or Designee

Printed Name: Kate Ingersoll Title: Exec. Director Fiscal Services

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

To the County Superintendent of Schools:

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

Meeting Date: December 09, 2025 Signed: Christine Jefferson
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

_____ QUALIFIED CERTIFICATION

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

_____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Kate Ingersoll Telephone: 916-566-1702

Title: Exec. Director Fiscal Services E-mail:

Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than $20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2024-25) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
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	

TWIN RIVERS UNIFIED SCHOOL DISTRICT
FISCAL SERVICES

2025-26
First Interim
EXECUTIVE SUMMARY

The District is required to file a First Interim financial report reflecting an updated budget and actual data through October 31. The budget revision is designed to adjust for changes that have occurred or become final since the last budget revision (Adopted Budget). It is a time to adjust the budget based upon the Enacted Budget and subsequent trailer bills, the closing of the prior fiscal year, and any other changing factors that impact revenue and expenditures. The First Interim budget revision is then used as a starting point to project the subsequent two years of budgets. The First Interim budget includes the actual beginning fund balances now that the prior year books are closed.

According to the guidelines and checklists mandated by the State, the District is certifying a "Positive" certification of its financial condition. A positive certification indicates that based upon current projections, the District will meet its financial obligations for the current and two subsequent fiscal years.

The General Fund expenditures are greater than the revenues by $36.5 million (deficit spending). However, once the carryover expenditures of $31.7 million are removed, the deficit is $4.8 million for one-time facility projects (not a structural deficit). The District's ending fund balance falls short by $1.1 million to meet the Board Policy intent to maintain a minimum reserve of economic uncertainties equal to at least two months of the general fund payroll expenditures ($44 million) or 10% of the general fund expenditures and other financing sources ($59.5 million).

The district does not have a structural deficit in either of the projection years. The 2026-27 and 2027-28 deficits are from the use of one-time carryover funds and facility projects. The District's ending fund balance falls short by $1.7 million in 2026-27 and $33,000 in 2027-28 to meet the Board Policy intent to maintain a minimum reserve of economic uncertainties equal to at least two months of the general fund payroll expenditures ($44 million) or 10% of the general fund expenditures and other financing sources. There are no salary schedule increases budgeted in the 2027-28 projection years.

See multiyear projections for additional detail.

Legislative Analyst's Office (LAO) Fiscal Outlook for Education

The Legislative Analyst's Office published its annual Fiscal Outlook report on November 18th. This annual report offers an updated multiyear forecast of the State Budget condition, including economic and revenue assumptions that impact the annual State Budget and the programs that rely on it, such as public education.

The report predicts that, while state tax receipts have outpaced the Enacted Budget's

projections, the LAO warns that much of the growth, which is concentrated in personal income taxes, may be attributed to an artificial intelligence (AI) bubble. Corporate and sales tax collections have been much weaker and likely reflect the actual economic condition of the state. To reflect the risk of a potential AI bubble, the LAO forecast includes lower income tax collection estimates than current cash trends would otherwise suggest.

The Enacted State Budget did anticipate future deficits, expecting a $13.0 billion problem in 2026-27 that would continue to grow in the outyears. In the Fiscal Outlook, the LAO estimates the state's deficit in 2026-27 to be larger, approximately $18.0 billion.

Under the LAO's estimates, California's structural deficit will grow to $35.0 billion annually beginning in 2027-28. The LAO warns that the state has exhausted many of its budget resiliency tools, such as borrowings, tapping reserves, and utilizing one-time revenues to limit programmatic cuts. Ultimately, the LAO recommends addressing the structural deficit now to strengthen the state's fiscal condition should the economy weaken.

The 2026-27 LCFF COLA could be decreased from 3.02% for 2.51% resulting in a $2.1 million ongoing LCFF revenue decrease for Twin Rivers USD. The TRUSD multiyear revenue projections will be updated at Second Interim based on the state's projections to be released in January.

Reserve Cap

The school district reserve cap (SB 751) was triggered for the first time beginning with the 2022-23 Adopted Budget and went through 2023-24. There is no required school district reserve cap for 2025-26.

One-Time Savings

One-time savings along with additional positions continue with the use of Block Grant funds. Loss of savings for positions and services shifting to unrestricted general funds equates to $5.6 million in 2026-27, $0 in 2027-28, $5.2 million in 2028-29. In addition, there is $2 million in services being provided via one-time funds that are not in the budget for 2027-28.

General Fund – Budget Assumptions

BEGINNING FUND BALANCE

The beginning fund balance is $168,056,452 with $73.1 million unrestricted and $94.9 million restricted for categorical programs.

REVENUE ASSUMPTIONS

The *Local Control Funding Formula (LCFF)* consists of base (including add-ons), supplemental and concentration funds that primarily focus resources based on a school district's student demographics. Each school district receives the same per pupil base amount by grade span: K-3, 4-6, 7-8, and 9-12. Supplemental and concentration funds are based on the unduplicated number of English Learners, students eligible for free and reduced meals, and foster youth students.

The "additional concentration grant", the increase from 50% to 65% of concentration funds,

is to be used to increase the number of staff providing direct services in high needs schools (unduplicated pupil percentage (UPP) 55% and greater) compared to other schools.

LCFF Sources (major assumptions):

- Average Daily Attendance (ADA) "funded" and Actual are projected to be the same for this year. ADA is estimated at 20,977 (includes 52 ADA for SCOE classes).
  - Decrease of 85 ADA from the Adopted Budget projection.
- District Charter ADA does not have a declining enrollment calculation option and thus uses the current year's estimated P2 ADA of 2,188. This is an increase of 29 ADA compared to the Adopted Budget.
- Attendance Yield is projected at 91.7%.
  - Much lower than the year's before COVID:
    - 2018-19 attendance yield = 94.39%
- Estimated Unduplicated Pupil Percentage (3 year rolling average):
  - Twin Rivers – 90.84%
  - Creative Connections Arts Academy – 78.98%
  - Smythe Academy of Arts & Science – 94.14%
  - Westside Preparatory – 81.43%
- Add-ons for transportation, TK, and TIIBG = $14.7 million
- Cost of Living Adjustment (COLA) = 2.30% (same as Adopted Budget)
- Property taxes are estimated slightly above 2024-25 annual levels (not additional funding; the LCFF revenue is reduced by this amount).
- Education Protection Account (EPA) is estimated at $56.7 million (not additional funding; the LCFF revenue is reduced by this amount) and will be used on salaries and benefits for instruction.

The combined LCFF sources is a net increase of $881,178 and is made up of the following changes:

	Base	S/C	Total
TRUSD	$1.39 million	($952) thousand	$0.43 million
CCAA	$632 thousand	$177 thousand	$809 thousand
Smythe	($58) thousand	($36) thousand	($94) thousand
WPCS	($214) thousand	($54) thousand	($268) thousand
TOTAL	**$1.76 mil**	**($0.91) mil**	**$0.88 mil**

Federal Revenues increase $3,205,143 due to one-time carryover funds of $3.1 million and $127 thousand of various changes to four current year awards. The larger carryovers include: Title I, Part A of $2.4 million and Title IV Student Support & Academic Enrichment of $405 thousand.

Other State Revenues increase $13,376,382 due to one-time carryover funds of $2.6 million and $10.8 million of various changes to twelve current year awards. The larger carryovers include: Clean Mobility in Schools of $2.2 million and UPK of $404 thousand. The largest changes to current year awards is $7.1 million for new one-time discretionary block grant funds, one-time Learning Recovery Block Grant of $2.1 million and $670 thousand for transportation.

Other Local Revenues increase by $6,362,769 due to one-time carryover funds of $5.3 million and $788 thousand of various changes to twelve current year awards and local revenues. The two carryovers include: CalShape of $4.3 million and Teacher Residency Implementation Grant of $1 million. The largest changes to current year awards and local revenues are an increase of $688 thousand for E-Rate and $115 thousand Medi-Cal.

Under *Other Financing Sources*, Contributions from unrestricted to restricted programs increase $2.4 million for the Special Education program and RRMA.

Transfers In remain the same as Adopted Budget.

EXPENDITURE ASSUMPTIONS

Certificated Salaries and Benefits reflect current position control. Certificated salaries reflect an increase of $2,694,098 and include the following major changes:

- Increase of $540 thousand to restricted salaries:
  - Title I - $462 thousand
  - ELOP - $932 thousand
  - Learning Recovering Emergency Block Grant - ($831) thousand

- Increase of $2.2 million to unrestricted salaries:
  - Substitute costs for second roving sub - $400 thousand
  - Position control changes - $967 thousand
    - Added VP at Northlake
    - Added Guidance Learning Specialist MS
    - Upgraded Principal positions at MLK
    - Added Director School Advancement

  - Less open position control savings – $650 thousand

Classified Salaries and Benefits reflect current position control. Classified salaries reflect a decrease of $177,687 and include the following major changes:

- Decrease of $113 thousand to restricted salaries.
- Decrease of $65 thousand to unrestricted salaries.

Employee Benefits decrease $205,837 to coincide with the net salary changes listed above.

Books and Supplies increase $2,261,690. Of that amount, $374 thousand is in restricted programs covered by carryover balances and/or new revenue. The unrestricted increase of $1.9 million is the mostly made up of carryover balances for instructional materials of $501 thousand, S/C funds of $766 thousand, various department one-time needs of $181 thousand, Site Base Allocation of $428 thousand.

Services and Other Operating increase $20,558,974. Of that amount, $18.1 million is in restricted programs covered by carryover balances and/or new revenue. The significant program increases are Certified Wellness Coach Grant of $6.1 million, Special Education $2.5 million, CalSHAPE of $3.3 million, RRMA of $1.7 million, LREBG of $1.3 million, Clean Mobility of Schools of $1.5 million, Title I of $1.5 million, ASES of $652 thousand and Title IV of $362 thousand. The unrestricted increase of $2.4 million is S/C of $409 thousand, various department one-time needs of $972 thousand, E-rate fiber project of $587 thousand, and transportation of $278 thousand.

Capital Outlay increase is $6,479,760. Of that amount, $6.4 million is in restricted programs covered by carryover balances and/or new revenue. The significant program increase is the new one-time discretionary block grant of $6.4 million. The unrestricted increase is $47 thousand.

Other Outgo decrease is $98,150.

Transfers Out decrease is $158,250; less to future facilities projects.

Additionally, many transfers between object codes are budgeted but they have a zero effect to the ending fund balance.

ENDING FUND BALANCE

Twin Rivers' Board policy is "to protect the district against unforeseen circumstances such as revenue shortfalls and unanticipated expenditures, the Board intends to maintain a minimum unassigned fund balance which includes a reserve for economic uncertainties equal to at least two months of general fund payroll expenditures ($44 million), or 10 percent of general fund expenditures and other financing uses ($59.5 million)."

The ending fund balance of $131,605,250 is reported within the following classifications:

- Nonspendable - revolving cash and stores inventory is estimated at $2,499,227
- Restricted – $65,590,638
- Committed – $20,660,502
  - $4,000,000 – Board Resolution for technology
  - $10,000,000 – Board Resolution for HVAC
  - $6,660,502 – Board Resolution for Employee Recruitment and Retention
- Unassigned –
  - $42,854,883 Reserve for Economic Uncertainty (7.2% of total expenditures)
  - $0 Unappropriated

Other Funds – Budget Assumptions

STUDENT ACTIVITY SPECIAL REVENUE FUND

The Associated Student Body (ASB) revenues and expenditures remain the same as the Adopted budget.

The projected ending fund balance is $608,387 and restricted for the associated student body (ASB).

ADULT EDUCATION FUND

Federal Revenues increase by $880,345 to reflect revised and recently received grant award letters from Sacramento Employment and Training Agency (SETA) for the Refugee grants, Title II - Work Force Innovation, and Opportunity Act (WIOA).

State Revenues increase $82,384 for distribution of funds from the Capital Adult Education Regional Consortium (CAERC).

Other Local Revenues are the same as Adopted budget.

Salaries and Benefits reflect current position control which includes the following changes:

- Increase of certificated for additional time in the WIOA program
- Increase of classified extra hours to support the Refugee and WIOA programs

Books and Supplies, Services and Capital Outlay expenditures include all amounts needed

to operate the instructional programs as well as instructional technology fees, rent for the facilities and indirect costs for the Adult Education programs. In total, supplies decreased by $2,844 mainly due to the purchase of computers and supplies for this school year. In total, other operating expenses increase by $554,386 due to supportive services provided to clients in Refugee program, the purchase of licensed software and contracted instructional services.

The projected ending fund balance is $663,500 and restricted for the adult education program.

CHILD DEVELOPMENT FUND

Federal Revenues increase by $411,952 to reflect recently revised grant letters and Head Start/Early Head Start carryover funds.

State Revenues increase by $,73,418 primarily for Race to the Top/Quality Rating and Improvement Systems (RTT/QRIS) grant carryover and other one-time stipend funds.

Other Local Revenues reflect an increase of $84,120 for parent fees associated with enrollment in the preschool programs and First 5 grant.

Salaries and Benefits reflect current position control which includes the following changes:

- Reduction of 1.00 certificated FTE and 1.22 classified FTE due to changes in enrollment in preschool classes.
- Reduction of additional position control salaries and benefits and variable salaries and benefits due to vacant positions and the transfer of funds to pay for substitutes provided by Child Care Careers due to lack of District substitutes.

Supplies, Services and Capital Outlay expenditures include all amounts needed to operate the program and are increased to reflect the grant award carryover funds. Supplies increased by $349,131 to cover the projected cost of instructional supplies at each QRIS, Head Start and Early Head Start funded preschool sites. Other operating expenses increase by $683,654 to cover other services costs at each CSPP preschool site. Equipment increased by $94,000 to assist in funding the remodeling of a bathroom in a preschool classroom funded by the IEEEP2 grant.

The ending fund balance is $4,951,414 and can only be used with State approval.

CAFETERIA FUND

Revenues increase by $1,279,382 from Adopted Budget. The increase in revenue is due to meal rate reimbursement increases, projected greater student participation, and additional one-time federal funds.

Salaries and Benefits reflect current position control which includes the following changes:

- Increase of classified extra hours to meet program needs

Supplies increase $373,580 for kitchen wares, tools for new HVAC Technician position and laptop upgrades.

Services and Other Operating expenditures decrease by $155,515 to reflect savings from reduced outside appliance repairs due to the recent addition of a HVAC Technician position. Other contracted services are expected to remain stable. Participation growth in CACFP (Supper) has increased related to vended meal expenditures.

Capital Outlay expenditures decrease $19,500 due to the increased capitalization threshold from $5,000 to $10,000.

Other Outgo indirect cost rate is calculated using the approved CDE rate of 6.20% and excludes food and capital outlay costs per CDE requirements.

The ending fund balance of $18,402,836 is nonspendable inventory and restricted for the use of nutritional service programs. If the ending fund balance at year end has more than 6 months' worth of expenditures (about $15 million), a plan will need to be provided to CDE for how the ending fund balance will be used.

DEFERRED MAINTENANCE FUND

Revenues remain the same as the Adopted budget.

Supplies, Services and Capital Outlay increase $2.7 million to include carryover funds from the previous year.

The ending fund balance is $0; all funds are allocated to maintenance projects.

SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS

Revenues remain the same as the Adopted budget. There are no expenditures.

The ending fund balance of $7,638,771 is assigned for future postemployment benefits.

BUILDING FUND

Revenues increase $4.5 million for investment and interest income and $100 million for new bond sales/proceeds.

Expenditures include a $111 million increase to facility projects based on the Board approved facilities master plan.

The ending fund balance is $19,893 and is assigned for bond administrative fees.

CAPITAL FACILITIES - DEVELOPER FEE FUND

Revenues remain unchanged from Adopted budget.

Supplies, Services and Capital Outlay increase $6 million (with the use of carryover funds). The majority of the expenditures are for future building additions.

The ending fund balance is $1,331,535 and is restricted for capital facilities projects.

COUNTY SCHOOL FACILITIES FUND

Revenues remain unchanged from Adopted budget.

Capital Outlay expenditures increase $1.4 million (with use of carryover funds) to reflect current and future Board approved projects.

All funds are budgeted to be spent thus there is no ending fund balance.

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

Revenues increase $25,769 for tower leases and $245,713 for proceeds from land sale. Transfers In from the General Fund decrease $158,250.

Expenditures increase $35.4 million (with the use of carryover funds) to reflect current and future project plans related to fencing, roofing, athletics, kitchens, restrooms, site beautifications and modernization projects.

The ending fund balance is $11,816,020 and restricted for future board approved capital facility projects.

Twin Rivers Unified School District
Fiscal Services

OTHER FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE
First Interim Budget
2025-26

	STUDENT ACTIVITY SPECIAL REVENUE	ADULT EDUCATION	CHILD DEVELOPMENT	CAFETERIA	SPECIAL RESERVE POST-EMPLOYMENT BENEFITS
Revenues	$ 1,150,000	$ 5,341,557	$ 12,794,795	$ 29,532,636	$ 200,000
Expenditures	$ 1,150,000	$ 5,850,327	$ 12,334,242	$ 29,644,999	$ -
Net Inc/(Dec) in Fund Balance	$ -	$ (508,770)	$ 460,553	$ (112,363)	$ 200,000
Beginning Fund Balance	$ 608,387	$ 1,172,271	$ 4,490,861	$ 18,515,199	$ 7,438,771
Ending Fund Balance	$ 608,387	$ 663,501	$ 4,951,414	$ 18,402,836	$ 7,638,771
Componets of Ending Fund Balance:					
Nonspendable	$ -	$ -	$ -	$ 214,740	$ -
Restricted	$ 608,387	$ 453,461	$ 4,951,414	$ 18,188,096	$ -
Committed	$ -	$ -	$ -	$ -	$ -
Assigned	$ -	$ 210,040	$ -	$ -	$ 7,638,771
Unassigned - Economic Uncertanties	$ -	$ -	$ -	$ -	$ -
Unassigned (Available) Balance	$ -	$ -	$ -	$ -	$ -

	DEFERRED MAINTENANCE	BUILDING FUNDS	CAPITAL FACILITIES/ DEVELOPER FEES	COUNTY SCHOOL FACILITIES FUND	SPECIAL RESERVE CAPITAL OUTLAY
Revenues	$ 1,825,000	$ 104,967,415	$ 2,450,000	$ 200,000	$ 32,786,870
Expenditures	$ 6,146,584	$ 133,089,157	$ 25,987,839	$ 4,643,395	$ 114,569,697
Net Inc/(Dec) in Fund Balance	$ (4,321,584)	$ (28,121,742)	$ (23,537,839)	$ (4,443,395)	$ (81,782,827)
Beginning Fund Balance	$ 4,321,584	$ 28,141,635	$ 24,869,374	$ 4,443,395	$ 93,598,847
Ending Fund Balance	$ -	$ 19,893	$ 1,331,535	$ -	$ 11,816,020
Componets of Ending Fund Balance:					
Nonspendable	$ -	$ -	$ -	$ -	$ -
Restricted	$ -	$ -	$ 1,331,535	$ -	$ 11,000,001
Assigned	$ -	$ 19,893	$ -	$ -	$ 816,019
Unassigned - Economic Uncertanties	$ -	$ -	$ -	$ -	$ -
Unassigned (Available) Balance	$ -	$ -	$ -	$ -	$ -

Twin Rivers Unified School District
Fiscal Services

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE

	Adopted Budget 2025-26			First Interim Budget 2025-26		
Revenues:	Unrestricted	Restricted	Total Fund	Unrestricted	Restricted	Total Fund
LCFF	$ 386,123,312	$ 1,800,000	$ 387,923,312	$ 387,004,490	$ 1,800,000	$ 388,804,490
Federal	-	31,022,256	31,022,256	-	34,227,399	34,227,399
State	9,948,481	93,502,858	103,451,339	10,624,839	106,202,882	116,827,721
Local	11,531,883	700,672	12,232,555	12,096,184	6,499,140	18,595,324
Transfers from Other Funds	370,500	-	370,500	370,500	-	370,500
Contributions	(62,327,009)	62,327,009	-	(64,731,936)	64,731,936	-
Total Revenue:	$ 345,647,167	$ 189,352,795	$ 534,999,962	$ 345,364,077	$ 213,461,357	$ 558,825,434
Expenditures:						
Certificated Salaries	$ 138,382,342	$ 55,647,832	$ 194,030,174	$ 140,536,256	$ 56,188,016	$ 196,724,272
Classified Salaries	54,178,675	23,514,880	77,693,555	54,113,836	23,402,032	77,515,868
Employee Benefits	76,361,693	47,473,052	123,834,745	76,474,146	47,154,762	123,628,908
Books and Supplies	13,759,413	16,578,880	30,338,293	15,647,325	16,952,658	32,599,983
Operations and Services	31,041,224	59,470,072	90,511,296	33,488,508	77,581,762	111,070,270
Capital Outlay and Equipment	11,173,689	1,973,029	13,146,718	11,221,174	8,405,304	19,626,478
Other Outgo	1,104,389	2,424,718	3,529,107	1,104,389	2,372,718	3,477,107
Indirect Costs	(12,399,541)	10,462,691	(1,936,850)	(12,758,347)	10,775,347	(1,983,000)
Transfers to Other Funds	32,775,000	-	32,775,000	32,616,750	-	32,616,750
Total Expenditures:	$ 346,376,884	$ 217,545,154	$ 563,922,038	$ 352,444,037	$ 242,832,599	$ 595,276,636
Net Increase/ (Decrease) in Fund Balance:	$ (729,717)	$ (28,192,359)	$ (28,922,076)	$ (7,079,960)	$ (29,371,242)	$ (36,451,202)
Beginning Fund Balance:						
Restricted and Designated Carryovers	$ 73,094,573	$ 94,961,879	$ 168,056,452	$ 73,094,573	$ 94,961,879	$ 168,056,452
Ending Fund Balance Before Reserves:	$ 72,364,856	$ 66,769,520	$ 139,134,376	$ 66,014,613	$ 65,590,637	$ 131,605,250
Components of Ending Fund Balance:						
Nonspendable	$ 2,547,094	$ -	$ 2,547,094	$ 2,499,228	$ -	$ 2,499,228
Restricted	-	66,873,876	66,873,876	-	65,590,637	65,590,637
Committed	20,660,502	-	20,660,502	20,660,502	-	20,660,502
Assigned	1,984,237	-	1,984,237	-	-	-
Unassigned - Economic Uncertanties	47,173,023	-	47,173,023	42,854,883	-	42,854,883
Unassigned (Available) Balance	$ -	$ (104,356)	$ (104,356)	$ -	$ (0)	$ (0)

TWIN RIVERS UNIFIED SCHOOL DISTRICT
FISCAL SERVICES

2025-26 First Interim Budget Reserves

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty

Education Code Section 42127(a)(2)(B) requires the governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing, provide:

The minimum recommended reserve for economic uncertainties;

The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and

A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

		2025-26	2026-27	2027-28
Total General Fund Exp. & Other Uses (Fund 01)		$ 595,276,636	$ 570,791,364	$ 571,255,201
Minimum Reserve requirement	3%	$ 17,858,299	$ 17,123,741	$ 17,137,656
General Fund Ending Fund Balance (Fund 01)		$ 131,605,250	$ 121,480,120	$ 125,633,332
Special Reserve Fund Ending Fund Balance (Fund 17)		$ -	$ -	$ -
Total Ending Fund Balances		$ 131,605,250	$ 121,480,120	$ 125,633,332
Components of ending balance:				
Nonspendable (revolving, prepaid, etc.)		$ 2,499,227	$ 2,499,228	$ 2,499,228
Restricted		$ 65,590,638	$ 56,038,285	$ 58,505,813
Committed		$ 20,660,502	$ 20,660,502	$ 20,660,502
Assigned		$ -	$ -	$ -
Reserve for economic uncertainties		$ 42,854,883	$ 42,282,105	$ 43,967,789
Unassigned/Unappropriated		$ -	$ -	$ -
Subtotal Assigned & Unassigned/Unappropriated		$ 42,854,883	$ 42,282,105	$ 43,967,789
Total Components of ending balance		$ 131,605,250	$ 121,480,120	$ 125,633,332
Assigned & Unassigned/Unappropriated balances above the minimum reserve requirement		$ 24,996,584	$ 25,158,364	$ 26,830,133

Statement of Reasons

The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:

Fund	Descriptions	2025-26 Amount	2026-27 Amount	2027-28 Amount
01	*Board Policy - Fund Balance reserve of two months of general fund payroll expenditures ($44 million) or 10% of general fund expenditures*	$ 24,996,584	$ 25,158,364	$ 26,830,133
	Total of Substantiated Needs	$ 24,996,584	$ 25,158,364	$ 26,830,133
	Remaining Unsubstantiated Balance	$ -	$ -	$ -

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	386,123,312.00	386,123,312.00	91,155,152.38	387,004,490.00	881,178.00	0.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,948,481.00	9,948,481.00	964,759.54	10,624,839.00	676,358.00	6.8%
4) Other Local Revenue		8600-8799	11,531,883.00	11,531,883.00	2,151,604.10	12,096,184.00	564,301.00	4.9%
5) TOTAL, REVENUES			407,603,676.00	407,603,676.00	94,271,516.02	409,725,513.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	138,382,342.00	138,382,342.00	37,263,981.98	140,536,256.00	(2,153,914.00)	-1.6%
2) Classified Salaries		2000-2999	54,169,510.00	54,178,675.00	16,815,155.93	54,113,836.00	64,839.00	0.1%
3) Employee Benefits		3000-3999	76,361,693.00	76,361,693.00	21,598,836.22	76,474,146.00	(112,453.00)	-0.1%
4) Books and Supplies		4000-4999	13,759,413.00	13,759,413.00	6,419,622.70	15,647,325.00	(1,887,912.00)	-13.7%
5) Services and Other Operating Expenditures		5000-5999	31,041,224.00	31,041,224.00	13,474,602.54	33,488,508.00	(2,447,284.00)	-7.9%
6) Capital Outlay		6000-6999	11,173,689.00	11,173,689.00	1,150,414.55	11,221,174.00	(47,485.00)	-0.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,104,389.00	1,104,389.00	259,652.55	1,104,389.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(12,399,541.00)	(12,399,541.00)	(1,060,907.65)	(12,758,347.00)	358,806.00	-2.9%
9) TOTAL, EXPENDITURES			313,592,719.00	313,601,884.00	95,921,358.82	319,827,287.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			94,010,957.00	94,001,792.00	(1,649,842.80)	89,898,226.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	370,500.00	370,500.00	370,500.00	370,500.00	0.00	0.0%
b) Transfers Out		7600-7629	32,775,000.00	32,775,000.00	0.00	32,616,750.00	158,250.00	0.5%
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	(62,327,009.00)	(62,327,009.00)	15,778.00	(64,731,936.00)	(2,404,927.00)	3.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			(94,731,509.00)	(94,731,509.00)	386,278.00	(96,978,186.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(720,552.00)	(729,717.00)	(1,263,564.80)	(7,079,960.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	73,094,573.10	73,094,573.10		73,094,573.10	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			73,094,573.10	73,094,573.10		73,094,573.10		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			73,094,573.10	73,094,573.10		73,094,573.10		
2) Ending Balance, June 30 (E + F1e)			72,374,021.10	72,364,856.10		66,014,613.10		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	180,000.00	180,000.00		180,000.00		
Stores		9712	2,319,227.83	2,319,227.83		2,319,227.83		
Prepaid Items		9713	47,865.85	47,865.85		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	20,660,502.00	20,660,502.00		20,660,502.00		
Board Resolution for Technology	0000	9760	*4,000,000.00*					
Board Resolution for HVAC	0000	9760	*10,000,000.00*					
Board Resolution for Employee Recruitment	0000	9760	*6,660,502.00*					
Board Resolution for Technology	0000	9760		*4,000,000.00*				
Board Resolution for HVAC	0000	9760		*10,000,000.00*				
Board Resolution for Employee Recruitment	0000	9760		*6,660,502.00*				
Board Resolution for Technology	0000	9760				*4,000,000.00*		
Board Resolution for HVAC	0000	9760				*10,000,000.00*		
Board Resolution for Employee Recruitment	0000	9760				*6,660,502.00*		
d) Assigned								
Other Assignments		9780	1,984,236.93	1,984,236.93		0.00		
Site Base Allocation C/O	0000	9780	*184,034.07*					
Athletics C/O	0000	9780	*386.67*					
Police Supplemental C/O	0000	9780	*187,706.74*					
Facilities/Rental Fee C/O	0000	9780	*14,765.00*					
Instructional Materials C/O	0000	9780	*500,556.04*					
Lost	0000	9780	*13,988.29*					
LCFF Supplemental/Concentration C/O	0000	9780	*685,072.80*					
LCFF Supplemental C/O	0000	9780	*23,758.82*					
LCFF Supplemental - Charters C/O	0000	9780	*373,968.50*					
Site Base Allocation C/O	0000	9780		*184,034.07*				
Athletics C/O	0000	9780		*386.67*				
Police Supplemental C/O	0000	9780		*187,706.74*				
Facilities/Rental Fee C/O	0000	9780		*14,765.00*				
Instructional Materials C/O	0000	9780		*500,556.04*				
Lost Library Books C/O	0000	9780		*13,988.29*				
LCFF Supplemental/Concentration C/O	0000	9780		*685,072.80*				
LCFF Supplemental C/O	0000	9780		*23,758.82*				
LCFF Supplemental - Charters C/O	0000	9780		*373,968.50*				
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	47,182,188.49	47,173,023.49		42,854,883.27		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	271,962,178.00	271,962,178.00	75,937,844.00	273,421,038.00	1,458,860.00	0.5%
Education Protection Account State Aid - Current Year		8012	56,803,549.00	56,803,549.00	16,277,747.00	56,666,966.00	(136,583.00)	-0.2%
State Aid - Prior Years		8019	0.00	0.00	2,943,349.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
County & District Taxes								
Secured Roll Taxes		8041	46,500,000.00	46,500,000.00	13,244.67	43,500,000.00	(3,000,000.00)	-6.5%
Unsecured Roll Taxes		8042	2,000,000.00	2,000,000.00	5,803.05	2,000,000.00	0.00	0.0%
Prior Years' Taxes		8043	800,000.00	800,000.00	46.50	800,000.00	0.00	0.0%
Supplemental Taxes		8044	2,400,000.00	2,400,000.00	0.00	2,400,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	18,000,000.00	18,000,000.00	0.00	18,000,000.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,400,000.00	4,400,000.00	0.00	5,100,000.00	700,000.00	15.9%
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	11.51	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			403,165,727.00	403,165,727.00	95,178,045.73	402,188,004.00	(977,723.00)	-0.2%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(17,042,415.00)	(17,042,415.00)	(4,022,893.35)	(15,183,514.00)	1,858,901.00	-10.9%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			386,123,312.00	386,123,312.00	91,155,152.38	387,004,490.00	881,178.00	0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						

Description	Resource Codes	Object Codes	Original Budget (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 Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,068,431.00	1,068,431.00	0.00	1,074,500.00	6,069.00	0.6%
Lottery - Unrestricted and Instructional Materials		8560	4,528,228.00	4,528,228.00	(183,732.46)	4,528,228.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Arts and Music in Schools (Prop 28)	6770	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	4,351,822.00	4,351,822.00	1,148,492.00	5,022,111.00	670,289.00	15.4%
TOTAL, OTHER STATE REVENUE			9,948,481.00	9,948,481.00	964,759.54	10,624,839.00	676,358.00	6.8%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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%

Description	Resource Codes	Object Codes	Original Budget (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		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	95,000.00	95,000.00	34,903.74	101,078.00	6,078.00	6.4%
Interest		8660	6,400,000.00	6,400,000.00	13,144.42	6,400,000.00	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	423,000.00	423,000.00	271,615.02	423,000.00	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	1,115,500.00	1,115,500.00	1,006,760.16	1,910,109.00	794,609.00	71.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	3,498,383.00	3,498,383.00	825,180.76	3,261,997.00	(236,386.00)	-6.8%
TOTAL, OTHER LOCAL REVENUE			11,531,883.00	11,531,883.00	2,151,604.10	12,096,184.00	564,301.00	4.9%
TOTAL, REVENUES			407,603,676.00	407,603,676.00	94,271,516.02	409,725,513.00	2,121,837.00	0.5%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	108,908,714.00	108,908,714.00	28,150,788.83	110,059,749.00	(1,151,035.00)	-1.1%
Certificated Pupil Support Salaries		1200	9,672,013.00	9,672,013.00	2,506,706.94	9,582,744.00	89,269.00	0.9%
Certificated Supervisors' and Administrators' Salaries		1300	18,587,120.00	18,587,120.00	6,462,421.87	19,621,719.00	(1,034,599.00)	-5.6%

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)
Other Certificated Salaries		1900	1,214,495.00	1,214,495.00	144,064.34	1,272,044.00	(57,549.00)	-4.7%
TOTAL, CERTIFICATED SALARIES			138,382,342.00	138,382,342.00	37,263,981.98	140,536,256.00	(2,153,914.00)	-1.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,455,129.00	2,455,129.00	601,734.21	2,446,911.00	8,218.00	0.3%
Classified Support Salaries		2200	20,995,300.00	20,995,300.00	6,990,115.77	22,078,781.00	(1,083,481.00)	-5.2%
Classified Supervisors' and Administrators' Salaries		2300	7,313,749.00	7,313,749.00	2,513,329.52	7,555,794.00	(242,045.00)	-3.3%
Clerical, Technical and Office Salaries		2400	19,463,516.00	19,463,516.00	6,300,016.68	19,666,547.00	(203,031.00)	-1.0%
Other Classified Salaries		2900	3,941,816.00	3,950,981.00	409,959.75	2,365,803.00	1,585,178.00	40.1%
TOTAL, CLASSIFIED SALARIES			54,169,510.00	54,178,675.00	16,815,155.93	54,113,836.00	64,839.00	0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	24,752,246.00	24,752,246.00	6,809,289.71	25,026,414.00	(274,168.00)	-1.1%
PERS		3201-3202	14,716,493.00	14,716,493.00	4,716,987.59	14,950,833.00	(234,340.00)	-1.6%
OASDI/Medicare/Alternative		3301-3302	6,013,386.00	6,013,386.00	1,737,222.39	6,123,144.00	(109,758.00)	-1.8%
Health and Welfare Benefits		3401-3402	26,064,392.00	26,064,392.00	6,862,210.25	25,282,001.00	782,391.00	3.0%
Unemployment Insurance		3501-3502	117,121.00	117,121.00	36,920.54	118,460.00	(1,339.00)	-1.1%
Workers' Compensation		3601-3602	3,209,373.00	3,209,373.00	1,015,287.16	3,560,807.00	(351,434.00)	-11.0%
OPEB, Allocated		3701-3702	1,264,000.00	1,264,000.00	404,887.38	1,340,000.00	(76,000.00)	-6.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	224,682.00	224,682.00	16,031.20	72,487.00	152,195.00	67.7%
TOTAL, EMPLOYEE BENEFITS			76,361,693.00	76,361,693.00	21,598,836.22	76,474,146.00	(112,453.00)	-0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,742,167.00	1,742,167.00	1,521,629.35	2,270,756.00	(528,589.00)	-30.3%
Books and Other Reference Materials		4200	297,480.00	297,480.00	25,951.28	302,083.00	(4,603.00)	-1.5%
Materials and Supplies		4300	11,106,491.00	11,106,491.00	4,541,400.63	12,195,233.00	(1,088,742.00)	-9.8%
Noncapitalized Equipment		4400	613,275.00	613,275.00	330,641.44	879,253.00	(265,978.00)	-43.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,759,413.00	13,759,413.00	6,419,622.70	15,647,325.00	(1,887,912.00)	-13.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	830,013.00	830,013.00	46,211.48	1,205,533.00	(375,520.00)	-45.2%
Travel and Conferences		5200	688,903.00	688,903.00	114,474.08	678,976.00	9,927.00	1.4%
Dues and Memberships		5300	109,928.00	109,928.00	115,120.04	116,620.00	(6,692.00)	-6.1%
Insurance		5400-5450	4,250,870.00	4,250,870.00	2,379,564.18	4,012,303.00	238,567.00	5.6%
Operations and Housekeeping Services		5500	8,425,620.00	8,425,620.00	2,471,115.66	8,422,668.00	2,952.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,579,948.00	1,579,948.00	654,504.05	1,686,668.00	(106,720.00)	-6.8%
Transfers of Direct Costs		5710	(380,055.00)	(380,055.00)	(80,528.01)	(416,694.00)	36,639.00	-9.6%
Transfers of Direct Costs - Interfund		5750	(289,851.00)	(289,851.00)	(119,250.83)	(288,451.00)	(1,400.00)	0.5%
Professional/Consulting Services and Operating Expenditures		5800	14,576,124.00	14,576,124.00	7,572,094.59	16,825,162.00	(2,249,038.00)	-15.4%
Communications		5900	1,249,724.00	1,249,724.00	321,297.30	1,245,723.00	4,001.00	0.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			31,041,224.00	31,041,224.00	13,474,602.54	33,488,508.00	(2,447,284.00)	-7.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	445,148.00	445,148.00	492,423.50	846,098.00	(400,950.00)	-90.1%
Buildings and Improvements of Buildings		6200	9,660,852.00	9,660,852.00	224,353.71	9,178,710.00	482,142.00	5.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and 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	1,067,689.00	1,067,689.00	434,208.36	1,196,366.00	(128,677.00)	-12.1%
Equipment Replacement		6500	0.00	0.00	(571.02)	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			11,173,689.00	11,173,689.00	1,150,414.55	11,221,174.00	(47,485.00)	-0.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,104,389.00	1,104,389.00	259,652.55	1,104,389.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,104,389.00	1,104,389.00	259,652.55	1,104,389.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(10,462,691.00)	(10,462,691.00)	(947,212.17)	(10,775,347.00)	312,656.00	-3.0%
Transfers of Indirect Costs - Interfund		7350	(1,936,850.00)	(1,936,850.00)	(113,695.48)	(1,983,000.00)	46,150.00	-2.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(12,399,541.00)	(12,399,541.00)	(1,060,907.65)	(12,758,347.00)	358,806.00	-2.9%
TOTAL, EXPENDITURES			313,592,719.00	313,601,884.00	95,921,358.82	319,827,287.00	(6,225,403.00)	-2.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	370,500.00	370,500.00	370,500.00	370,500.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			370,500.00	370,500.00	370,500.00	370,500.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	32,775,000.00	32,775,000.00	0.00	32,616,750.00	158,250.00	0.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			32,775,000.00	32,775,000.00	0.00	32,616,750.00	158,250.00	0.5%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(62,327,009.00)	(62,327,009.00)	15,778.00	(64,731,936.00)	(2,404,927.00)	3.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(62,327,009.00)	(62,327,009.00)	15,778.00	(64,731,936.00)	(2,404,927.00)	3.9%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(94,731,509.00)	(94,731,509.00)	386,278.00	(96,978,186.00)	(2,246,677.00)	2.4%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	1,800,000.00	1,800,000.00	(39,848.00)	1,800,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	31,022,256.00	31,022,256.00	4,644,905.61	34,227,399.00	3,205,143.00	10.3%
3) Other State Revenue		8300-8599	93,502,858.00	93,502,858.00	20,239,279.26	106,202,882.00	12,700,024.00	13.6%
4) Other Local Revenue		8600-8799	700,672.00	700,672.00	534,028.42	6,499,140.00	5,798,468.00	827.6%
5) TOTAL, REVENUES			127,025,786.00	127,025,786.00	25,378,365.29	148,729,421.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	55,554,223.00	55,647,832.00	14,669,583.76	56,188,016.00	(540,184.00)	-1.0%
2) Classified Salaries		2000-2999	23,513,380.00	23,514,880.00	6,967,283.32	23,402,032.00	112,848.00	0.5%
3) Employee Benefits		3000-3999	47,473,052.00	47,473,052.00	8,107,526.23	47,154,762.00	318,290.00	0.7%
4) Books and Supplies		4000-4999	16,578,880.00	16,578,880.00	2,911,015.50	16,952,658.00	(373,778.00)	-2.3%
5) Services and Other Operating Expenditures		5000-5999	59,470,072.00	59,470,072.00	14,108,708.30	77,581,762.00	(18,111,690.00)	-30.5%
6) Capital Outlay		6000-6999	1,973,029.00	1,973,029.00	512,465.87	8,405,304.00	(6,432,275.00)	-326.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,424,718.00	2,424,718.00	71,839.45	2,372,718.00	52,000.00	2.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	10,462,691.00	10,462,691.00	947,212.17	10,775,347.00	(312,656.00)	-3.0%
9) TOTAL, EXPENDITURES			217,450,045.00	217,545,154.00	48,295,634.60	242,832,599.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(90,424,259.00)	(90,519,368.00)	(22,917,269.31)	(94,103,178.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	62,327,009.00	62,327,009.00	(15,778.00)	64,731,936.00	2,404,927.00	3.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			62,327,009.00	62,327,009.00	(15,778.00)	64,731,936.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(28,097,250.00)	(28,192,359.00)	(22,933,047.31)	(29,371,242.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	94,961,879.04	94,961,879.04		94,961,879.04	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			94,961,879.04	94,961,879.04		94,961,879.04		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			94,961,879.04	94,961,879.04		94,961,879.04		
2) Ending Balance, June 30 (E + F1e)			66,864,629.04	66,769,520.04		65,590,637.04		
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	66,873,875.99	66,873,875.99		65,590,638.57		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(9,246.95)	(104,355.95)		(1.53)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	1,800,000.00	1,800,000.00	(39,848.00)	1,800,000.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,800,000.00	1,800,000.00	(39,848.00)	1,800,000.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	8,524,418.00	8,524,418.00	(1,319.84)	8,533,962.00	9,544.00	0.1%
Special Education Discretionary Grants		8182	657,835.00	657,835.00	(248,734.00)	768,680.00	110,845.00	16.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	16,571,732.00	16,571,732.00	3,719,179.24	18,778,207.00	2,206,475.00	13.3%
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	1,498,213.00	1,498,213.00	322,258.10	1,507,422.00	9,209.00	0.6%
Title III, Immigrant Student Program	4201	8290	270,307.00	270,307.00	76,484.63	550,686.00	280,379.00	103.7%
Title III, English Learner Program	4203	8290	1,085,483.00	1,085,483.00	208,457.40	1,098,742.00	13,259.00	1.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	2,085,592.00	2,085,592.00	564,741.42	2,642,551.00	556,959.00	26.7%
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	328,676.00	328,676.00	3,838.66	347,149.00	18,473.00	5.6%
TOTAL, FEDERAL REVENUE			31,022,256.00	31,022,256.00	4,644,905.61	34,227,399.00	3,205,143.00	10.3%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	28,939,544.00	28,939,544.00	8,375,466.00	28,939,544.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	39,847.87	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	1,944,056.00	1,944,056.00	(237,727.51)	1,944,056.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	31,615,546.00	31,615,546.00	9,215,997.64	31,615,546.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	4,925,569.00	4,925,569.00	.38	5,599,891.00	674,322.00	13.7%
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	908,560.00	908,560.00	924,836.66	924,837.00	16,277.00	1.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	135,475.00	135,475.00	(3,410.98)	85,456.00	(50,019.00)	-36.9%
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	4,319,312.00	4,319,312.00	1,420,880.00	4,319,312.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	20,714,796.00	20,714,796.00	503,389.20	32,774,240.00	12,059,444.00	58.2%
TOTAL, OTHER STATE REVENUE			93,502,858.00	93,502,858.00	20,239,279.26	106,202,882.00	12,700,024.00	13.6%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	700,672.00	700,672.00	534,028.42	6,499,140.00	5,798,468.00	827.6%
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	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			700,672.00	700,672.00	534,028.42	6,499,140.00	5,798,468.00	827.6%
TOTAL, REVENUES			127,025,786.00	127,025,786.00	25,378,365.29	148,729,421.00	21,703,635.00	17.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	42,144,379.00	42,237,988.00	11,168,000.56	43,175,376.00	(937,388.00)	-2.2%
Certificated Pupil Support Salaries		1200	9,364,381.00	9,364,381.00	2,275,325.03	8,810,502.00	553,879.00	5.9%
Certificated Supervisors' and Administrators' Salaries		1300	1,518,640.00	1,518,640.00	561,090.26	1,581,620.00	(62,980.00)	-4.1%
Other Certificated Salaries		1900	2,526,823.00	2,526,823.00	665,167.91	2,620,518.00	(93,695.00)	-3.7%
TOTAL, CERTIFICATED SALARIES			55,554,223.00	55,647,832.00	14,669,583.76	56,188,016.00	(540,184.00)	-1.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	11,716,508.00	11,716,508.00	3,080,219.31	11,223,363.00	493,145.00	4.2%
Classified Support Salaries		2200	5,882,005.00	5,883,505.00	1,889,286.27	6,096,538.00	(213,033.00)	-3.6%
Classified Supervisors' and Administrators' Salaries		2300	882,701.00	882,701.00	273,421.52	908,596.00	(25,895.00)	-2.9%
Clerical, Technical and Office Salaries		2400	2,505,790.00	2,505,790.00	951,587.81	2,846,876.00	(341,086.00)	-13.6%
Other Classified Salaries		2900	2,526,376.00	2,526,376.00	772,768.41	2,326,659.00	199,717.00	7.9%
TOTAL, CLASSIFIED SALARIES			23,513,380.00	23,514,880.00	6,967,283.32	23,402,032.00	112,848.00	0.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	26,524,251.00	26,524,251.00	2,562,018.15	26,609,586.00	(85,335.00)	-0.3%
PERS		3201-3202	7,427,494.00	7,427,494.00	1,880,986.71	7,617,903.00	(190,409.00)	-2.6%
OASDI/Medicare/Alternative		3301-3302	2,945,732.00	2,945,732.00	738,480.11	3,031,925.00	(86,193.00)	-2.9%
Health and Welfare Benefits		3401-3402	11,872,919.00	11,872,919.00	2,504,455.19	11,884,447.00	(11,528.00)	-0.1%
Unemployment Insurance		3501-3502	41,919.00	41,919.00	10,858.48	43,716.00	(1,797.00)	-4.3%
Workers' Compensation		3601-3602	1,421,410.00	1,421,410.00	406,967.59	1,592,157.00	(170,747.00)	-12.0%
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	(2,760,673.00)	(2,760,673.00)	3,760.00	(3,624,972.00)	864,299.00	-31.3%
TOTAL, EMPLOYEE BENEFITS			47,473,052.00	47,473,052.00	8,107,526.23	47,154,762.00	318,290.00	0.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,944,256.00	1,944,256.00	369,352.30	1,944,256.00	0.00	0.0%
Books and Other Reference Materials		4200	193,124.00	193,124.00	46,641.95	217,409.00	(24,285.00)	-12.6%
Materials and Supplies		4300	13,020,596.00	13,020,596.00	1,878,821.78	10,791,592.00	2,229,004.00	17.1%
Noncapitalized Equipment		4400	1,420,904.00	1,420,904.00	616,199.47	3,999,401.00	(2,578,497.00)	-181.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			16,578,880.00	16,578,880.00	2,911,015.50	16,952,658.00	(373,778.00)	-2.3%
SERVICES AND OTHER OPERATING EXPENDITURES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Subagreements for Services		5100	41,115,187.00	41,115,187.00	6,420,914.83	44,975,439.00	(3,860,252.00)	-9.4%
Travel and Conferences		5200	797,982.00	797,982.00	153,497.98	859,526.00	(61,544.00)	-7.7%
Dues and Memberships		5300	93,500.00	93,500.00	94,931.00	104,980.00	(11,480.00)	-12.3%
Insurance		5400-5450	210,871.00	210,871.00	2,625.00	213,321.00	(2,450.00)	-1.2%
Operations and Housekeeping Services		5500	36,000.00	36,000.00	0.00	36,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,525,949.00	4,525,949.00	1,418,623.77	3,497,156.00	1,028,793.00	22.7%
Transfers of Direct Costs		5710	380,055.00	380,055.00	80,528.01	416,694.00	(36,639.00)	-9.6%
Transfers of Direct Costs - Interfund		5750	9,580.00	9,580.00	25,737.00	30,095.00	(20,515.00)	-214.1%
Professional/Consulting Services and Operating Expenditures		5800	12,248,950.00	12,248,950.00	5,817,508.98	27,105,791.00	(14,856,841.00)	-121.3%
Communications		5900	51,998.00	51,998.00	94,341.73	342,760.00	(290,762.00)	-559.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			59,470,072.00	59,470,072.00	14,108,708.30	77,581,762.00	(18,111,690.00)	-30.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	716,574.00	716,574.00	141,697.00	6,636,617.00	(5,920,043.00)	-826.2%
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	1,256,455.00	1,256,455.00	64,281.79	1,439,136.00	(182,681.00)	-14.5%
Equipment Replacement		6500	0.00	0.00	306,487.08	329,551.00	(329,551.00)	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%
TOTAL, CAPITAL OUTLAY			1,973,029.00	1,973,029.00	512,465.87	8,405,304.00	(6,432,275.00)	-326.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	45,000.00	45,000.00	3,201.00	45,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
Payments to County Offices		7142	1,210,548.00	1,210,548.00	68,638.45	1,158,548.00	52,000.00	4.3%
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	869,170.00	869,170.00	0.00	869,170.00	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)			2,424,718.00	2,424,718.00	71,839.45	2,372,718.00	52,000.00	2.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	10,462,691.00	10,462,691.00	947,212.17	10,775,347.00	(312,656.00)	-3.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			10,462,691.00	10,462,691.00	947,212.17	10,775,347.00	(312,656.00)	-3.0%
TOTAL, EXPENDITURES			217,450,045.00	217,545,154.00	48,295,634.60	242,832,599.00	(25,287,445.00)	-11.6%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	62,327,009.00	62,327,009.00	(15,778.00)	64,731,936.00	2,404,927.00	3.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			62,327,009.00	62,327,009.00	(15,778.00)	64,731,936.00	2,404,927.00	3.9%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			62,327,009.00	62,327,009.00	(15,778.00)	64,731,936.00	(2,404,927.00)	-3.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	387,923,312.00	387,923,312.00	91,115,304.38	388,804,490.00	881,178.00	0.2%
2) Federal Revenue		8100-8299	31,022,256.00	31,022,256.00	4,644,905.61	34,227,399.00	3,205,143.00	10.3%
3) Other State Revenue		8300-8599	103,451,339.00	103,451,339.00	21,204,038.80	116,827,721.00	13,376,382.00	12.9%
4) Other Local Revenue		8600-8799	12,232,555.00	12,232,555.00	2,685,632.52	18,595,324.00	6,362,769.00	52.0%
5) TOTAL, REVENUES			534,629,462.00	534,629,462.00	119,649,881.31	558,454,934.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	193,936,565.00	194,030,174.00	51,933,565.74	196,724,272.00	(2,694,098.00)	-1.4%
2) Classified Salaries		2000-2999	77,682,890.00	77,693,555.00	23,782,439.25	77,515,868.00	177,687.00	0.2%
3) Employee Benefits		3000-3999	123,834,745.00	123,834,745.00	29,706,362.45	123,628,908.00	205,837.00	0.2%
4) Books and Supplies		4000-4999	30,338,293.00	30,338,293.00	9,330,638.20	32,599,983.00	(2,261,690.00)	-7.5%
5) Services and Other Operating Expenditures		5000-5999	90,511,296.00	90,511,296.00	27,583,310.84	111,070,270.00	(20,558,974.00)	-22.7%
6) Capital Outlay		6000-6999	13,146,718.00	13,146,718.00	1,662,880.42	19,626,478.00	(6,479,760.00)	-49.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,529,107.00	3,529,107.00	331,492.00	3,477,107.00	52,000.00	1.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,936,850.00)	(1,936,850.00)	(113,695.48)	(1,983,000.00)	46,150.00	-2.4%
9) TOTAL, EXPENDITURES			531,042,764.00	531,147,038.00	144,216,993.42	562,659,886.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,586,698.00	3,482,424.00	(24,567,112.11)	(4,204,952.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	370,500.00	370,500.00	370,500.00	370,500.00	0.00	0.0%
b) Transfers Out		7600-7629	32,775,000.00	32,775,000.00	0.00	32,616,750.00	158,250.00	0.5%
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			(32,404,500.00)	(32,404,500.00)	370,500.00	(32,246,250.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(28,817,802.00)	(28,922,076.00)	(24,196,612.11)	(36,451,202.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	168,056,452.14	168,056,452.14		168,056,452.14	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			168,056,452.14	168,056,452.14		168,056,452.14		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			168,056,452.14	168,056,452.14		168,056,452.14		
2) Ending Balance, June 30 (E + F1e)			139,238,650.14	139,134,376.14		131,605,250.14		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	180,000.00	180,000.00		180,000.00		
Stores		9712	2,319,227.83	2,319,227.83		2,319,227.83		
Prepaid Items		9713	47,865.85	47,865.85		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	66,873,875.99	66,873,875.99		65,590,638.57		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	20,660,502.00	20,660,502.00		20,660,502.00		
Board Resolution for Technology	0000	9760	*4,000,000.00*					
Board Resolution for HVAC	0000	9760	*10,000,000.00*					
Board Resolution for Employee Recruitment	0000	9760	*6,660,502.00*					
Board Resolution for Technology	0000	9760		*4,000,000.00*				
Board Resolution for HVAC	0000	9760		*10,000,000.00*				
Board Resolution for Employee Recruitment	0000	9760		*6,660,502.00*				
Board Resolution for Technology	0000	9760				*4,000,000.00*		
Board Resolution for HVAC	0000	9760				*10,000,000.00*		
Board Resolution for Employee Recruitment	0000	9760				*6,660,502.00*		
d) Assigned								
Other Assignments		9780	1,984,236.93	1,984,236.93		0.00		
Site Base Allocation C/O	0000	9780	*184,034.07*					
Athletics C/O	0000	9780	*386.67*					
Police Supplemental C/O	0000	9780	*187,706.74*					
Facilities/Rental Fee C/O	0000	9780	*14,765.00*					
Instructional Materials C/O	0000	9780	*500,556.04*					
Lost	0000	9780	*13,988.29*					
LCFF Supplemental/Concentration C/O	0000	9780	*685,072.80*					
LCFF Supplemental C/O	0000	9780	*23,758.82*					
LCFF Supplemental - Charters C/O	0000	9780	*373,968.50*					
Site Base Allocation C/O	0000	9780		*184,034.07*				
Athletics C/O	0000	9780		*386.67*				
Police Supplemental C/O	0000	9780		*187,706.74*				
Facilities/Rental Fee C/O	0000	9780		*14,765.00*				
Instructional Materials C/O	0000	9780		*500,556.04*				
Lost Library Books C/O	0000	9780		*13,988.29*				
LCFF Supplemental/Concentration C/O	0000	9780		*685,072.80*				
LCFF Supplemental C/O	0000	9780		*23,758.82*				
LCFF Supplemental - Charters C/O	0000	9780		*373,968.50*				
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	47,182,188.49	47,173,023.49		42,854,883.27		
Unassigned/Unappropriated Amount		9790	(9,246.95)	(104,355.95)		(1.53)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	271,962,178.00	271,962,178.00	75,937,844.00	273,421,038.00	1,458,860.00	0.5%
Education Protection Account State Aid - Current Year		8012	56,803,549.00	56,803,549.00	16,277,747.00	56,666,966.00	(136,583.00)	-0.2%
State Aid - Prior Years		8019	0.00	0.00	2,943,349.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	300,000.00	300,000.00	0.00	300,000.00	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)
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	46,500,000.00	46,500,000.00	13,244.67	43,500,000.00	(3,000,000.00)	-6.5%
Unsecured Roll Taxes		8042	2,000,000.00	2,000,000.00	5,803.05	2,000,000.00	0.00	0.0%
Prior Years' Taxes		8043	800,000.00	800,000.00	46.50	800,000.00	0.00	0.0%
Supplemental Taxes		8044	2,400,000.00	2,400,000.00	0.00	2,400,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	18,000,000.00	18,000,000.00	0.00	18,000,000.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,400,000.00	4,400,000.00	0.00	5,100,000.00	700,000.00	15.9%
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	11.51	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			403,165,727.00	403,165,727.00	95,178,045.73	402,188,004.00	(977,723.00)	-0.2%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(17,042,415.00)	(17,042,415.00)	(4,022,893.35)	(15,183,514.00)	1,858,901.00	-10.9%
Property Taxes Transfers		8097	1,800,000.00	1,800,000.00	(39,848.00)	1,800,000.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			387,923,312.00	387,923,312.00	91,115,304.38	388,804,490.00	881,178.00	0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	8,524,418.00	8,524,418.00	(1,319.84)	8,533,962.00	9,544.00	0.1%
Special Education Discretionary Grants		8182	657,835.00	657,835.00	(248,734.00)	768,680.00	110,845.00	16.8%
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	16,571,732.00	16,571,732.00	3,719,179.24	18,778,207.00	2,206,475.00	13.3%
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	1,498,213.00	1,498,213.00	322,258.10	1,507,422.00	9,209.00	0.6%
Title III, Immigrant Student Program	4201	8290	270,307.00	270,307.00	76,484.63	550,686.00	280,379.00	103.7%
Title III, English Learner Program	4203	8290	1,085,483.00	1,085,483.00	208,457.40	1,098,742.00	13,259.00	1.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	2,085,592.00	2,085,592.00	564,741.42	2,642,551.00	556,959.00	26.7%
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	328,676.00	328,676.00	3,838.66	347,149.00	18,473.00	5.6%
TOTAL, FEDERAL REVENUE			31,022,256.00	31,022,256.00	4,644,905.61	34,227,399.00	3,205,143.00	10.3%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	28,939,544.00	28,939,544.00	8,375,466.00	28,939,544.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	39,847.87	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,068,431.00	1,068,431.00	0.00	1,074,500.00	6,069.00	0.6%
Lottery - Unrestricted and Instructional Materials		8560	6,472,284.00	6,472,284.00	(421,459.97)	6,472,284.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	31,615,546.00	31,615,546.00	9,215,997.64	31,615,546.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	4,925,569.00	4,925,569.00	.38	5,599,891.00	674,322.00	13.7%
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	908,560.00	908,560.00	924,836.66	924,837.00	16,277.00	1.8%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	135,475.00	135,475.00	(3,410.98)	85,456.00	(50,019.00)	-36.9%
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	4,319,312.00	4,319,312.00	1,420,880.00	4,319,312.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	25,066,618.00	25,066,618.00	1,651,881.20	37,796,351.00	12,729,733.00	50.8%
TOTAL, OTHER STATE REVENUE			103,451,339.00	103,451,339.00	21,204,038.80	116,827,721.00	13,376,382.00	12.9%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	95,000.00	95,000.00	34,903.74	101,078.00	6,078.00	6.4%
Interest		8660	6,400,000.00	6,400,000.00	13,144.42	6,400,000.00	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	423,000.00	423,000.00	271,615.02	423,000.00	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	1,816,172.00	1,816,172.00	1,540,788.58	8,409,249.00	6,593,077.00	363.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	3,498,383.00	3,498,383.00	825,180.76	3,261,997.00	(236,386.00)	-6.8%
TOTAL, OTHER LOCAL REVENUE			12,232,555.00	12,232,555.00	2,685,632.52	18,595,324.00	6,362,769.00	52.0%
TOTAL, REVENUES			534,629,462.00	534,629,462.00	119,649,881.31	558,454,934.00	23,825,472.00	4.5%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	151,053,093.00	151,146,702.00	39,318,789.39	153,235,125.00	(2,088,423.00)	-1.4%
Certificated Pupil Support Salaries		1200	19,036,394.00	19,036,394.00	4,782,031.97	18,393,246.00	643,148.00	3.4%

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)
Certificated Supervisors' and Administrators' Salaries		1300	20,105,760.00	20,105,760.00	7,023,512.13	21,203,339.00	(1,097,579.00)	-5.5%
Other Certificated Salaries		1900	3,741,318.00	3,741,318.00	809,232.25	3,892,562.00	(151,244.00)	-4.0%
TOTAL, CERTIFICATED SALARIES			193,936,565.00	194,030,174.00	51,933,565.74	196,724,272.00	(2,694,098.00)	-1.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	14,171,637.00	14,171,637.00	3,681,953.52	13,670,274.00	501,363.00	3.5%
Classified Support Salaries		2200	26,877,305.00	26,878,805.00	8,879,402.04	28,175,319.00	(1,296,514.00)	-4.8%
Classified Supervisors' and Administrators' Salaries		2300	8,196,450.00	8,196,450.00	2,786,751.04	8,464,390.00	(267,940.00)	-3.3%
Clerical, Technical and Office Salaries		2400	21,969,306.00	21,969,306.00	7,251,604.49	22,513,423.00	(544,117.00)	-2.5%
Other Classified Salaries		2900	6,468,192.00	6,477,357.00	1,182,728.16	4,692,462.00	1,784,895.00	27.6%
TOTAL, CLASSIFIED SALARIES			77,682,890.00	77,693,555.00	23,782,439.25	77,515,868.00	177,687.00	0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	51,276,497.00	51,276,497.00	9,371,307.86	51,636,000.00	(359,503.00)	-0.7%
PERS		3201-3202	22,143,987.00	22,143,987.00	6,597,974.30	22,568,736.00	(424,749.00)	-1.9%
OASDI/Medicare/Alternative		3301-3302	8,959,118.00	8,959,118.00	2,475,702.50	9,155,069.00	(195,951.00)	-2.2%
Health and Welfare Benefits		3401-3402	37,937,311.00	37,937,311.00	9,366,665.44	37,166,448.00	770,863.00	2.0%
Unemployment Insurance		3501-3502	159,040.00	159,040.00	47,779.02	162,176.00	(3,136.00)	-2.0%
Workers' Compensation		3601-3602	4,630,783.00	4,630,783.00	1,422,254.75	5,152,964.00	(522,181.00)	-11.3%
OPEB, Allocated		3701-3702	1,264,000.00	1,264,000.00	404,887.38	1,340,000.00	(76,000.00)	-6.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	(2,535,991.00)	(2,535,991.00)	19,791.20	(3,552,485.00)	1,016,494.00	-40.1%
TOTAL, EMPLOYEE BENEFITS			123,834,745.00	123,834,745.00	29,706,362.45	123,628,908.00	205,837.00	0.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,686,423.00	3,686,423.00	1,890,981.65	4,215,012.00	(528,589.00)	-14.3%
Books and Other Reference Materials		4200	490,604.00	490,604.00	72,593.23	519,492.00	(28,888.00)	-5.9%
Materials and Supplies		4300	24,127,087.00	24,127,087.00	6,420,222.41	22,986,825.00	1,140,262.00	4.7%
Noncapitalized Equipment		4400	2,034,179.00	2,034,179.00	946,840.91	4,878,654.00	(2,844,475.00)	-139.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			30,338,293.00	30,338,293.00	9,330,638.20	32,599,983.00	(2,261,690.00)	-7.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	41,945,200.00	41,945,200.00	6,467,126.31	46,180,972.00	(4,235,772.00)	-10.1%
Travel and Conferences		5200	1,486,885.00	1,486,885.00	267,972.06	1,538,502.00	(51,617.00)	-3.5%
Dues and Memberships		5300	203,428.00	203,428.00	210,051.04	221,600.00	(18,172.00)	-8.9%
Insurance		5400-5450	4,461,741.00	4,461,741.00	2,382,189.18	4,225,624.00	236,117.00	5.3%
Operations and Housekeeping Services		5500	8,461,620.00	8,461,620.00	2,471,115.66	8,458,668.00	2,952.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,105,897.00	6,105,897.00	2,073,127.82	5,183,824.00	922,073.00	15.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(280,271.00)	(280,271.00)	(93,513.83)	(258,356.00)	(21,915.00)	7.8%
Professional/Consulting Services and Operating Expenditures		5800	26,825,074.00	26,825,074.00	13,389,603.57	43,930,953.00	(17,105,879.00)	-63.8%
Communications		5900	1,301,722.00	1,301,722.00	415,639.03	1,588,483.00	(286,761.00)	-22.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			90,511,296.00	90,511,296.00	27,583,310.84	111,070,270.00	(20,558,974.00)	-22.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	445,148.00	445,148.00	492,423.50	846,098.00	(400,950.00)	-90.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Buildings and Improvements of Buildings		6200	10,377,426.00	10,377,426.00	366,050.71	15,815,327.00	(5,437,901.00)	-52.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	2,324,144.00	2,324,144.00	498,490.15	2,635,502.00	(311,358.00)	-13.4%
Equipment Replacement		6500	0.00	0.00	305,916.06	329,551.00	(329,551.00)	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%
TOTAL, CAPITAL OUTLAY			13,146,718.00	13,146,718.00	1,662,880.42	19,626,478.00	(6,479,760.00)	-49.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	45,000.00	45,000.00	3,201.00	45,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
Payments to County Offices		7142	2,314,937.00	2,314,937.00	328,291.00	2,262,937.00	52,000.00	2.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	869,170.00	869,170.00	0.00	869,170.00	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)			3,529,107.00	3,529,107.00	331,492.00	3,477,107.00	52,000.00	1.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,936,850.00)	(1,936,850.00)	(113,695.48)	(1,983,000.00)	46,150.00	-2.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,936,850.00)	(1,936,850.00)	(113,695.48)	(1,983,000.00)	46,150.00	-2.4%
TOTAL, EXPENDITURES			531,042,764.00	531,147,038.00	144,216,993.42	562,659,886.00	(31,512,848.00)	-5.9%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	370,500.00	370,500.00	370,500.00	370,500.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			370,500.00	370,500.00	370,500.00	370,500.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	32,775,000.00	32,775,000.00	0.00	32,616,750.00	158,250.00	0.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			32,775,000.00	32,775,000.00	0.00	32,616,750.00	158,250.00	0.5%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	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)			(32,404,500.00)	(32,404,500.00)	370,500.00	(32,246,250.00)	(158,250.00)	0.5%

Resource	Description	2025-26 Projected Totals
2600	Expanded Learning Opportunities Program	24,330,205.22
6211	Literacy Coaches and Reading Specialists Grant Program	1,405,190.11
6300	Lottery: Instructional Materials	15,183,521.24
6383	Golden State Pathways Program	1,486,989.72
6500	Special Education	.77
6546	Mental Health-Related Services	.12
6547	Special Education Early Intervention Preschool Grant	3,133,549.65
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	.27
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,117,294.17
7085	Learning Communities for School Success Program	61,349.26
7311	Classified School Employee Professional Development Block Grant	.10
7339	Dual Enrollment Opportunities	82,131.20
7399	LCFF Equity Multiplier	4,193,273.87
7412	A-G Access/Success Grant	.48
7435	Learning Recovery Emergency Block Grant	9,410,080.55
9010	Other Restricted Local	5,187,051.84
Total, Restricted Balance		65,590,638.57

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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	1,150,000.00	1,150,000.00	0.00	1,150,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,150,000.00	1,150,000.00	0.00	1,150,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,001,500.00	1,001,500.00	0.00	1,001,500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	148,500.00	148,500.00	0.00	148,500.00	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			1,150,000.00	1,150,000.00	0.00	1,150,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	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)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	608,386.83	608,386.83		608,386.83	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			608,386.83	608,386.83		608,386.83		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			608,386.83	608,386.83		608,386.83		
2) Ending Balance, June 30 (E + F1e)			608,386.83	608,386.83		608,386.83		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	608,386.83	608,386.83		608,386.83		
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		
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	1,000,000.00	1,000,000.00	0.00	1,000,000.00	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	150,000.00	150,000.00	0.00	150,000.00	0.00	0.0%
TOTAL, REVENUES			1,150,000.00	1,150,000.00	0.00	1,150,000.00		

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	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%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.0%
Noncapitalized Equipment		4400	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,001,500.00	1,001,500.00	0.00	1,001,500.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	15,000.00	15,000.00	0.00	5,000.00	10,000.00	66.7%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,000.00	15,000.00	0.00	5,000.00	10,000.00	66.7%
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	118,500.00	118,500.00	0.00	138,500.00	(20,000.00)	-16.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			148,500.00	148,500.00	0.00	148,500.00	0.00	0.0%
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
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)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
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			1,150,000.00	1,150,000.00	0.00	1,150,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Project Year Totals
8210	Student Activity Funds	608,386.83
Total, Restricted Balance		608,386.83

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	549,679.00	549,679.00	98,710.64	1,430,024.00	880,345.00	160.2%
3) Other State Revenue		8300-8599	3,787,097.00	3,787,097.00	916,077.00	3,869,481.00	82,384.00	2.2%
4) Other Local Revenue		8600-8799	7,263.00	7,263.00	440.13	42,052.00	34,789.00	479.0%
5) TOTAL, REVENUES			4,344,039.00	4,344,039.00	1,015,227.77	5,341,557.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,336,312.00	1,336,312.00	346,885.31	1,341,698.00	(5,386.00)	-0.4%
2) Classified Salaries		2000-2999	1,340,975.00	1,340,975.00	446,650.61	1,816,920.00	(475,945.00)	-35.5%
3) Employee Benefits		3000-3999	1,243,129.00	1,243,129.00	344,132.90	1,281,138.00	(38,009.00)	-3.1%
4) Books and Supplies		4000-4999	83,000.00	83,000.00	6,730.15	80,156.00	2,844.00	3.4%
5) Services and Other Operating Expenditures		5000-5999	264,742.00	264,742.00	188,794.92	819,128.00	(554,386.00)	-209.4%
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	211,287.00	211,287.00	46,871.45	211,287.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,479,445.00	4,479,445.00	1,380,065.34	5,550,327.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(135,406.00)	(135,406.00)	(364,837.57)	(208,770.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	300,000.00	300,000.00	300,000.00	300,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(300,000.00)	(300,000.00)	(300,000.00)	(300,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(435,406.00)	(435,406.00)	(664,837.57)	(508,770.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,172,270.75	1,172,270.75		1,172,270.75	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,172,270.75	1,172,270.75		1,172,270.75		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,172,270.75	1,172,270.75		1,172,270.75		
2) Ending Balance, June 30 (E + F1e)			736,864.75	736,864.75		663,500.75		
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	511.00	511.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	559,613.92	559,613.92		453,460.92		
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	176,739.83	176,739.83		210,039.83		
Adult Education	0000	9780		*176,739.83*				
Adult Education	0000	9780	*176,739.83*					
Adult Education	0000	9780				*210,039.83*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	549,679.00	549,679.00	98,710.64	1,430,024.00	880,345.00	160.2%
TOTAL, FEDERAL REVENUE			549,679.00	549,679.00	98,710.64	1,430,024.00	880,345.00	160.2%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	3,581,906.00	3,581,906.00	916,077.00	3,664,290.00	82,384.00	2.3%
All Other State Revenue	All Other	8590	205,191.00	205,191.00	0.00	205,191.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,787,097.00	3,787,097.00	916,077.00	3,869,481.00	82,384.00	2.2%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	7,263.00	7,263.00	64.00	40,052.00	32,789.00	451.5%
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%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	376.13	2,000.00	2,000.00	New
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,263.00	7,263.00	440.13	42,052.00	34,789.00	479.0%
TOTAL, REVENUES			4,344,039.00	4,344,039.00	1,015,227.77	5,341,557.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,007,671.00	1,007,671.00	234,346.79	1,004,082.00	3,589.00	0.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	328,641.00	328,641.00	112,538.52	337,616.00	(8,975.00)	-2.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,336,312.00	1,336,312.00	346,885.31	1,341,698.00	(5,386.00)	-0.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	99,839.00	99,839.00	16,369.26	90,260.00	9,579.00	9.6%
Classified Support Salaries		2200	311,670.00	311,670.00	111,876.93	333,220.00	(21,550.00)	-6.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	706,487.00	706,487.00	237,095.85	730,654.00	(24,167.00)	-3.4%
Other Classified Salaries		2900	222,979.00	222,979.00	81,308.57	662,786.00	(439,807.00)	-197.2%
TOTAL, CLASSIFIED SALARIES			1,340,975.00	1,340,975.00	446,650.61	1,816,920.00	(475,945.00)	-35.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	338,847.00	338,847.00	66,331.38	344,650.00	(5,803.00)	-1.7%
PERS		3201-3202	357,268.00	357,268.00	113,279.33	354,587.00	2,681.00	0.8%
OASDI/Medicare/Alternative		3301-3302	117,929.00	117,929.00	37,391.48	119,833.00	(1,904.00)	-1.6%
Health and Welfare Benefits		3401-3402	358,002.00	358,002.00	111,440.25	381,553.00	(23,551.00)	-6.6%
Unemployment Insurance		3501-3502	1,246.00	1,246.00	397.20	1,269.00	(23.00)	-1.8%
Workers' Compensation		3601-3602	42,343.00	42,343.00	14,893.26	47,521.00	(5,178.00)	-12.2%
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	27,494.00	27,494.00	400.00	31,725.00	(4,231.00)	-15.4%
TOTAL, EMPLOYEE BENEFITS			1,243,129.00	1,243,129.00	344,132.90	1,281,138.00	(38,009.00)	-3.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	83,000.00	83,000.00	6,730.15	80,156.00	2,844.00	3.4%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			83,000.00	83,000.00	6,730.15	80,156.00	2,844.00	3.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	7,992.74	10,700.00	(10,700.00)	New
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	36,572.23	125,000.00	(125,000.00)	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	1,777.48	4,500.00	(4,500.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	113,760.00	113,760.00	75,029.61	113,760.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	150,982.00	150,982.00	67,422.86	565,168.00	(414,186.00)	-274.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			264,742.00	264,742.00	188,794.92	819,128.00	(554,386.00)	-209.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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 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%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	211,287.00	211,287.00	46,871.45	211,287.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			211,287.00	211,287.00	46,871.45	211,287.00	0.00	0.0%
TOTAL, EXPENDITURES			4,479,445.00	4,479,445.00	1,380,065.34	5,550,327.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	300,000.00	300,000.00	300,000.00	300,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			300,000.00	300,000.00	300,000.00	300,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(300,000.00)	(300,000.00)	(300,000.00)	(300,000.00)		

Resource	Description	2025-26 Projected Totals
6371	CalWORKs for ROCP or Adult Education	101,404.00
6391	Adult Education Program	352,056.92
Total, Restricted Balance		453,460.92

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,757,208.00	3,757,208.00	788,625.48	4,169,160.00	411,952.00	11.0%
3) Other State Revenue		8300-8599	7,174,097.00	7,174,097.00	5,388,785.82	8,347,515.00	1,173,418.00	16.4%
4) Other Local Revenue		8600-8799	194,000.00	194,000.00	7,311.34	278,120.00	84,120.00	43.4%
5) TOTAL, REVENUES			11,125,305.00	11,125,305.00	6,184,722.64	12,794,795.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,085,086.00	4,085,086.00	1,010,650.32	3,795,438.00	289,648.00	7.1%
2) Classified Salaries		2000-2999	2,768,809.00	2,768,809.00	753,715.12	2,724,275.00	44,534.00	1.6%
3) Employee Benefits		3000-3999	3,560,147.00	3,560,147.00	856,793.32	3,446,658.00	113,489.00	3.2%
4) Books and Supplies		4000-4999	130,597.00	130,597.00	190,974.89	479,728.00	(349,131.00)	-267.3%
5) Services and Other Operating Expenditures		5000-5999	291,290.00	291,290.00	340,344.91	974,944.00	(683,654.00)	-234.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	94,000.00	(94,000.00)	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	819,199.00	819,199.00	31,481.76	819,199.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,655,128.00	11,655,128.00	3,183,960.32	12,334,242.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(529,823.00)	(529,823.00)	3,000,762.32	460,553.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(529,823.00)	(529,823.00)	3,000,762.32	460,553.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,490,861.19	4,490,861.19		4,490,861.19	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,490,861.19	4,490,861.19		4,490,861.19		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,490,861.19	4,490,861.19		4,490,861.19		
2) Ending Balance, June 30 (E + F1e)			3,961,038.19	3,961,038.19		4,951,414.19		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,961,038.19	3,961,038.19		4,951,414.19		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	3,757,208.00	3,757,208.00	788,625.48	4,169,160.00	411,952.00	11.0%
TOTAL, FEDERAL REVENUE			3,757,208.00	3,757,208.00	788,625.48	4,169,160.00	411,952.00	11.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	6,880,991.00	6,880,991.00	4,814,787.52	7,484,786.00	603,795.00	8.8%
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	293,106.00	293,106.00	573,998.30	862,729.00	569,623.00	194.3%
TOTAL, OTHER STATE REVENUE			7,174,097.00	7,174,097.00	5,388,785.82	8,347,515.00	1,173,418.00	16.4%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	528.00	165,673.00	160,673.00	3,213.5%
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	10,000.00	10,000.00	6,745.05	11,588.00	1,588.00	15.9%
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	179,000.00	179,000.00	38.29	100,859.00	(78,141.00)	-43.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			194,000.00	194,000.00	7,311.34	278,120.00	84,120.00	43.4%
TOTAL, REVENUES			11,125,305.00	11,125,305.00	6,184,722.64	12,794,795.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,346,268.00	3,346,268.00	801,156.76	3,063,424.00	282,844.00	8.5%
Certificated Pupil Support Salaries		1200	221,672.00	221,672.00	41,631.69	205,228.00	16,444.00	7.4%
Certificated Supervisors' and Administrators' Salaries		1300	385,590.00	385,590.00	131,982.95	395,230.00	(9,640.00)	-2.5%
Other Certificated Salaries		1900	131,556.00	131,556.00	35,878.92	131,556.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,085,086.00	4,085,086.00	1,010,650.32	3,795,438.00	289,648.00	7.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,864,809.00	1,864,809.00	440,996.18	1,801,645.00	63,164.00	3.4%
Classified Support Salaries		2200	229,475.00	229,475.00	64,470.90	234,886.00	(5,411.00)	-2.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	674,525.00	674,525.00	248,248.04	687,744.00	(13,219.00)	-2.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,768,809.00	2,768,809.00	753,715.12	2,724,275.00	44,534.00	1.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	922,398.00	922,398.00	140,845.81	888,772.00	33,626.00	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)
PERS		3201-3202	851,056.00	851,056.00	265,713.81	840,783.00	10,273.00	1.2%
OASDI/Medicare/Alternative		3301-3302	288,130.00	288,130.00	83,326.12	286,536.00	1,594.00	0.6%
Health and Welfare Benefits		3401-3402	1,327,565.00	1,327,565.00	332,112.87	1,279,815.00	47,750.00	3.6%
Unemployment Insurance		3501-3502	3,262.00	3,262.00	882.84	3,179.00	83.00	2.5%
Workers' Compensation		3601-3602	110,944.00	110,944.00	33,111.87	119,015.00	(8,071.00)	-7.3%
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	56,792.00	56,792.00	800.00	28,558.00	28,234.00	49.7%
TOTAL, EMPLOYEE BENEFITS			3,560,147.00	3,560,147.00	856,793.32	3,446,658.00	113,489.00	3.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	130,597.00	130,597.00	142,184.82	479,728.00	(349,131.00)	-267.3%
Noncapitalized Equipment		4400	0.00	0.00	48,790.07	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			130,597.00	130,597.00	190,974.89	479,728.00	(349,131.00)	-267.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	29,642.00	29,642.00	16,659.06	30,077.00	(435.00)	-1.5%
Dues and Memberships		5300	0.00	0.00	625.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	464.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	21,144.02	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	94,672.29	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	70,000.00	70,000.00	33,386.07	70,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	191,648.00	191,648.00	173,394.47	874,867.00	(683,219.00)	-356.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			291,290.00	291,290.00	340,344.91	974,944.00	(683,654.00)	-234.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	94,000.00	(94,000.00)	New
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	94,000.00	(94,000.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	819,199.00	819,199.00	31,481.76	819,199.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			819,199.00	819,199.00	31,481.76	819,199.00	0.00	0.0%
TOTAL, EXPENDITURES			11,655,128.00	11,655,128.00	3,183,960.32	12,334,242.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
6130	Early Education: Center-Based Reserve Account	1,654,461.00
7810	Other Restricted State	3,295,921.00
9010	Other Restricted Local	1,032.19
Total, Restricted Balance		4,951,414.19

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	23,097,410.00	23,097,410.00	414,393.05	24,151,959.00	1,054,549.00	4.6%
3) Other State Revenue		8300-8599	4,715,844.00	4,715,844.00	62,991.34	4,967,677.00	251,833.00	5.3%
4) Other Local Revenue		8600-8799	440,000.00	440,000.00	5,057.66	413,000.00	(27,000.00)	-6.1%
5) TOTAL, REVENUES			28,253,254.00	28,253,254.00	482,442.05	29,532,636.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	9,606,102.00	9,606,102.00	2,765,839.84	9,816,213.00	(210,111.00)	-2.2%
3) Employee Benefits		3000-3999	4,913,849.00	4,913,849.00	1,358,589.91	5,086,754.00	(172,905.00)	-3.5%
4) Books and Supplies		4000-4999	12,860,642.00	12,860,642.00	1,615,734.13	13,234,222.00	(373,580.00)	-2.9%
5) Services and Other Operating Expenditures		5000-5999	700,311.00	700,311.00	125,657.11	544,796.00	155,515.00	22.2%
6) Capital Outlay		6000-6999	30,000.00	30,000.00	428,497.41	10,500.00	19,500.00	65.0%
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	906,364.00	906,364.00	35,342.27	952,514.00	(46,150.00)	-5.1%
9) TOTAL, EXPENDITURES			29,017,268.00	29,017,268.00	6,329,660.67	29,644,999.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(764,014.00)	(764,014.00)	(5,847,218.62)	(112,363.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(764,014.00)	(764,014.00)	(5,847,218.62)	(112,363.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,515,199.29	18,515,199.29		18,515,199.29	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,515,199.29	18,515,199.29		18,515,199.29		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,515,199.29	18,515,199.29		18,515,199.29		
2) Ending Balance, June 30 (E + F1e)			17,751,185.29	17,751,185.29		18,402,836.29		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	214,739.89	214,739.89		214,739.89		
Prepaid Items		9713	1,677.00	1,677.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	17,534,768.40	17,534,768.40		18,188,096.40		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	23,097,410.00	23,097,410.00	414,393.05	24,151,959.00	1,054,549.00	4.6%
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			23,097,410.00	23,097,410.00	414,393.05	24,151,959.00	1,054,549.00	4.6%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	4,715,844.00	4,715,844.00	62,991.34	4,967,677.00	251,833.00	5.3%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,715,844.00	4,715,844.00	62,991.34	4,967,677.00	251,833.00	5.3%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	182,000.00	182,000.00	12,725.50	80,000.00	(102,000.00)	-56.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	250,000.00	250,000.00	987.00	325,000.00	75,000.00	30.0%
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	8,000.00	8,000.00	(8,654.84)	8,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			440,000.00	440,000.00	5,057.66	413,000.00	(27,000.00)	-6.1%
TOTAL, REVENUES			28,253,254.00	28,253,254.00	482,442.05	29,532,636.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	7,915,198.00	7,915,198.00	2,195,509.43	8,075,373.00	(160,175.00)	-2.0%
Classified Supervisors' and Administrators' Salaries		2300	1,046,517.00	1,046,517.00	359,223.00	1,077,669.00	(31,152.00)	-3.0%
Clerical, Technical and Office Salaries		2400	534,048.00	534,048.00	181,065.89	550,719.00	(16,671.00)	-3.1%
Other Classified Salaries		2900	110,339.00	110,339.00	30,041.52	112,452.00	(2,113.00)	-1.9%
TOTAL, CLASSIFIED SALARIES			9,606,102.00	9,606,102.00	2,765,839.84	9,816,213.00	(210,111.00)	-2.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	2,596,232.00	2,596,232.00	707,665.68	2,606,074.00	(9,842.00)	-0.4%
OASDI/Medicare/Alternative		3301-3302	734,845.00	734,845.00	201,488.25	751,396.00	(16,551.00)	-2.3%
Health and Welfare Benefits		3401-3402	1,411,874.00	1,411,874.00	394,993.32	1,540,095.00	(128,221.00)	-9.1%
Unemployment Insurance		3501-3502	4,809.00	4,809.00	1,382.36	4,913.00	(104.00)	-2.2%
Workers' Compensation		3601-3602	163,689.00	163,689.00	51,860.30	183,076.00	(19,387.00)	-11.8%
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	2,400.00	2,400.00	1,200.00	1,200.00	1,200.00	50.0%
TOTAL, EMPLOYEE BENEFITS			4,913,849.00	4,913,849.00	1,358,589.91	5,086,754.00	(172,905.00)	-3.5%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	364,349.00	364,349.00	221,312.63	819,200.00	(454,851.00)	-124.8%
Noncapitalized Equipment		4400	23,000.00	23,000.00	111,929.54	425,918.00	(402,918.00)	-1,751.8%
Food		4700	12,473,293.00	12,473,293.00	1,282,491.96	11,989,104.00	484,189.00	3.9%
TOTAL, BOOKS AND SUPPLIES			12,860,642.00	12,860,642.00	1,615,734.13	13,234,222.00	(373,580.00)	-2.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	15,200.00	15,200.00	9,934.09	18,200.00	(3,000.00)	-19.7%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	37,000.00	37,000.00	0.00	7,000.00	30,000.00	81.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	376,000.00	376,000.00	20,977.90	211,000.00	165,000.00	43.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	96,511.00	96,511.00	(14,901.85)	74,596.00	21,915.00	22.7%
Professional/Consulting Services and Operating Expenditures		5800	143,000.00	143,000.00	109,605.55	201,000.00	(58,000.00)	-40.6%
Communications		5900	7,600.00	7,600.00	41.42	8,000.00	(400.00)	-5.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			700,311.00	700,311.00	125,657.11	544,796.00	155,515.00	22.2%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	428,497.41	0.00	0.00	0.0%
Equipment Replacement		6500	30,000.00	30,000.00	0.00	10,500.00	19,500.00	65.0%
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			30,000.00	30,000.00	428,497.41	10,500.00	19,500.00	65.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	906,364.00	906,364.00	35,342.27	952,514.00	(46,150.00)	-5.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			906,364.00	906,364.00	35,342.27	952,514.00	(46,150.00)	-5.1%
TOTAL, EXPENDITURES			29,017,268.00	29,017,268.00	6,329,660.67	29,644,999.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2025-26 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	16,676,396.23
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	1,510,216.05
9010	Other Restricted Local	1,484.12
Total, Restricted Balance		18,188,096.40

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,000.00	50,000.00	529.00	50,000.00	0.00	0.0%
5) TOTAL, REVENUES			50,000.00	50,000.00	529.00	50,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	12,659.00	(12,659.00)	New
5) Services and Other Operating Expenditures		5000-5999	4.00	4.00	832,674.43	2,200,785.00	(2,200,781.00)	-55,019,525.0%
6) Capital Outlay		6000-6999	3,467,111.00	3,467,111.00	449,636.44	3,933,140.00	(466,029.00)	-13.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,467,115.00	3,467,115.00	1,282,310.87	6,146,584.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,417,115.00)	(3,417,115.00)	(1,281,781.87)	(6,096,584.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,775,000.00	1,775,000.00	0.00	1,775,000.00	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			1,775,000.00	1,775,000.00	0.00	1,775,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,642,115.00)	(1,642,115.00)	(1,281,781.87)	(4,321,584.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,321,583.54	4,321,583.54		4,321,583.54	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,321,583.54	4,321,583.54		4,321,583.54		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,321,583.54	4,321,583.54		4,321,583.54		
2) Ending Balance, June 30 (E + F1e)			2,679,468.54	2,679,468.54		(.46)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (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	2,679,468.54	2,679,468.54		0.00		
Deferred Maintenance	0000	9780		*2,679,468.54*				
Deferred Maintenance	0000	9780	*2,679,468.54*					
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(.46)		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	529.00	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	529.00	50,000.00	0.00	0.0%
TOTAL, REVENUES			50,000.00	50,000.00	529.00	50,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	12,659.00	(12,659.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	12,659.00	(12,659.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Subagreements for Services		5100	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	4.00	4.00	697,855.14	1,629,322.00	(1,629,318.00)	-40,732,950.0%
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	134,819.29	571,463.00	(571,463.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4.00	4.00	832,674.43	2,200,785.00	(2,200,781.00)	-55,019,525.0%
CAPITAL OUTLAY								
Land Improvements		6170	1.00	1.00	124,970.25	128,891.00	(128,890.00)	-12,889,000.0%
Buildings and Improvements of Buildings		6200	3,467,110.00	3,467,110.00	324,666.19	3,804,249.00	(337,139.00)	-9.7%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,467,111.00	3,467,111.00	449,636.44	3,933,140.00	(466,029.00)	-13.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,467,115.00	3,467,115.00	1,282,310.87	6,146,584.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	1,775,000.00	1,775,000.00	0.00	1,775,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,775,000.00	1,775,000.00	0.00	1,775,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,775,000.00	1,775,000.00	0.00	1,775,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200,000.00	200,000.00	581.00	200,000.00	0.00	0.0%
5) TOTAL, REVENUES			200,000.00	200,000.00	581.00	200,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			200,000.00	200,000.00	581.00	200,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			200,000.00	200,000.00	581.00	200,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,438,770.90	7,438,770.90		7,438,770.90	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,438,770.90	7,438,770.90		7,438,770.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,438,770.90	7,438,770.90		7,438,770.90		
2) Ending Balance, June 30 (E + F1e)			7,638,770.90	7,638,770.90		7,638,770.90		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	7,638,770.90	7,638,770.90		7,638,770.90		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB Liability	0000	9780		7,638,770.90				
OPEB Liability	0000	9780	7,638,770.90					
OPEB Liability	0000	9780				7,638,770.90		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Interest		8660	200,000.00	200,000.00	581.00	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%
TOTAL, OTHER LOCAL REVENUE			200,000.00	200,000.00	581.00	200,000.00	0.00	0.0%
TOTAL, REVENUES			200,000.00	200,000.00	581.00	200,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	480,500.00	480,500.00	1,309.00	4,935,500.00	4,455,000.00	927.2%
5) TOTAL, REVENUES			480,500.00	480,500.00	1,309.00	4,935,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	13,511.49	20,991.00	(20,991.00)	New
5) Services and Other Operating Expenditures		5000-5999	5,000.00	5,000.00	625,879.59	629,942.00	(624,942.00)	-12,498.8%
6) Capital Outlay		6000-6999	22,643,091.00	22,643,091.00	9,509,709.98	131,672,162.00	(109,029,071.00)	-481.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	766,062.20	766,062.00	(766,062.00)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			22,648,091.00	22,648,091.00	10,915,163.26	133,089,157.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(22,167,591.00)	(22,167,591.00)	(10,913,854.26)	(128,153,657.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	100,031,914.85	100,031,915.00	100,031,915.00	New
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	100,031,914.85	100,031,915.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(22,167,591.00)	(22,167,591.00)	89,118,060.59	(28,121,742.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	28,141,635.25	28,141,635.25		28,141,635.25	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,141,635.25	28,141,635.25		28,141,635.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,141,635.25	28,141,635.25		28,141,635.25		
2) Ending Balance, June 30 (E + F1e)			5,974,044.25	5,974,044.25		19,893.25		
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	5,954,151.24	5,954,151.24		.24		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	19,893.01	19,893.01		19,893.01		
Bond Administrative Fees	0000	9780		*19,893.01*				
Bond Administrative Fees	0000	9780	*19,893.01*					
Bond Administrative Fees	0000	9780				*19,893.01*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	280,500.00	280,500.00	1,309.00	600,500.00	320,000.00	114.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	200,000.00	200,000.00	0.00	4,335,000.00	4,135,000.00	2,067.5%
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			480,500.00	480,500.00	1,309.00	4,935,500.00	4,455,000.00	927.2%
TOTAL, REVENUES			480,500.00	480,500.00	1,309.00	4,935,500.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	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)
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	13,511.49	20,991.00	(20,991.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	13,511.49	20,991.00	(20,991.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	125,624.25	125,625.00	(125,625.00)	New
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	5,000.00	5,000.00	500,255.34	504,317.00	(499,317.00)	-9,986.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,000.00	5,000.00	625,879.59	629,942.00	(624,942.00)	-12,498.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	8.00	8.00	5,156,782.92	18,347,384.00	(18,347,376.00)	-229,342,200.0%
Buildings and Improvements of Buildings		6200	22,643,083.00	22,643,083.00	4,262,331.56	113,297,747.00	(90,654,664.00)	-400.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	90,595.50	27,031.00	(27,031.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			22,643,091.00	22,643,091.00	9,509,709.98	131,672,162.00	(109,029,071.00)	-481.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers Out to All Others		7299	0.00	0.00	766,062.20	766,062.00	(766,062.00)	New
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	766,062.20	766,062.00	(766,062.00)	New
TOTAL, EXPENDITURES			22,648,091.00	22,648,091.00	10,915,163.26	133,089,157.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	98,970,000.00	98,970,000.00	98,970,000.00	New
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	1,061,914.85	1,061,915.00	1,061,915.00	New
(c) TOTAL, SOURCES			0.00	0.00	100,031,914.85	100,031,915.00	100,031,915.00	New
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(a - b + c - d + e)			0.00	0.00	100,031,914.85	100,031,915.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	.24
Total, Restricted Balance		.24

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,450,000.00	2,450,000.00	1,187,851.37	2,450,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,450,000.00	2,450,000.00	1,187,851.37	2,450,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	42,587.00	42,587.00	14,621.80	43,865.00	(1,278.00)	-3.0%
3) Employee Benefits		3000-3999	16,376.00	16,376.00	5,543.23	16,662.00	(286.00)	-1.7%
4) Books and Supplies		4000-4999	0.00	0.00	46,743.59	48,460.00	(48,460.00)	New
5) Services and Other Operating Expenditures		5000-5999	430,000.00	430,000.00	49,810.90	1,583,887.00	(1,153,887.00)	-268.3%
6) Capital Outlay		6000-6999	19,433,582.00	19,433,582.00	1,657,665.68	24,294,965.00	(4,861,383.00)	-25.0%
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			19,922,545.00	19,922,545.00	1,774,385.20	25,987,839.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(17,472,545.00)	(17,472,545.00)	(586,533.83)	(23,537,839.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(17,472,545.00)	(17,472,545.00)	(586,533.83)	(23,537,839.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	24,869,374.46	24,869,374.46		24,869,374.46	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,869,374.46	24,869,374.46		24,869,374.46		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,869,374.46	24,869,374.46		24,869,374.46		
2) Ending Balance, June 30 (E + F1e)			7,396,829.46	7,396,829.46		1,331,535.46		
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	7,396,829.46	7,396,829.46		1,331,535.46		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,000,000.00	1,000,000.00	0.00	1,000,000.00	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	200,000.00	200,000.00	2,002.00	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								
Mitigation/Developer Fees		8681	1,250,000.00	1,250,000.00	1,185,849.37	1,250,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,450,000.00	2,450,000.00	1,187,851.37	2,450,000.00	0.00	0.0%
TOTAL, REVENUES			2,450,000.00	2,450,000.00	1,187,851.37	2,450,000.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	42,587.00	42,587.00	14,621.80	43,865.00	(1,278.00)	-3.0%
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			42,587.00	42,587.00	14,621.80	43,865.00	(1,278.00)	-3.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	11,669.00	11,669.00	3,920.08	11,760.00	(91.00)	-0.8%
OASDI/Medicare/Alternative		3301-3302	3,258.00	3,258.00	1,110.37	3,356.00	(98.00)	-3.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Health and Welfare Benefits		3401-3402	702.00	702.00	231.34	702.00	0.00	0.0%
Unemployment Insurance		3501-3502	21.00	21.00	7.28	22.00	(1.00)	-4.8%
Workers' Compensation		3601-3602	726.00	726.00	274.16	822.00	(96.00)	-13.2%
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			16,376.00	16,376.00	5,543.23	16,662.00	(286.00)	-1.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	2,900.11	2,900.00	(2,900.00)	New
Noncapitalized Equipment		4400	0.00	0.00	43,843.48	45,560.00	(45,560.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	46,743.59	48,460.00	(48,460.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	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	430,000.00	430,000.00	49,810.90	1,583,887.00	(1,153,887.00)	-268.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			430,000.00	430,000.00	49,810.90	1,583,887.00	(1,153,887.00)	-268.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	374,860.55	370,000.00	(370,000.00)	New
Land Improvements		6170	0.00	0.00	945,303.20	1,454,848.00	(1,454,848.00)	New
Buildings and Improvements of Buildings		6200	19,433,582.00	19,433,582.00	337,501.93	22,470,117.00	(3,036,535.00)	-15.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			19,433,582.00	19,433,582.00	1,657,665.68	24,294,965.00	(4,861,383.00)	-25.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			19,922,545.00	19,922,545.00	1,774,385.20	25,987,839.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	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)
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	1,331,535.46
Total, Restricted Balance		1,331,535.46

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200,000.00	200,000.00	1,009.00	200,000.00	0.00	0.0%
5) TOTAL, REVENUES			200,000.00	200,000.00	1,009.00	200,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	5,596.78	10,101.00	(10,101.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	3,200,003.00	3,200,003.00	62,744.01	4,633,294.00	(1,433,291.00)	-44.8%
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			3,200,003.00	3,200,003.00	68,340.79	4,643,395.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,000,003.00)	(3,000,003.00)	(67,331.79)	(4,443,395.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,000,003.00)	(3,000,003.00)	(67,331.79)	(4,443,395.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,443,394.51	4,443,394.51		4,443,394.51	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,443,394.51	4,443,394.51		4,443,394.51		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,443,394.51	4,443,394.51		4,443,394.51		
2) Ending Balance, June 30 (E + F1e)			1,443,391.51	1,443,391.51		(.49)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	1,443,391.51	1,443,391.51		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(.49)		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	200,000.00	200,000.00	1,009.00	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%
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			200,000.00	200,000.00	1,009.00	200,000.00	0.00	0.0%
TOTAL, REVENUES			200,000.00	200,000.00	1,009.00	200,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	162.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	5,434.78	10,101.00	(10,101.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	5,596.78	10,101.00	(10,101.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	1.00	1.00	0.00	353,715.00	(353,714.00)	-35,371,400.0%
Buildings and Improvements of Buildings		6200	3,200,002.00	3,200,002.00	62,744.01	4,279,579.00	(1,079,577.00)	-33.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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			3,200,003.00	3,200,003.00	62,744.01	4,633,294.00	(1,433,291.00)	-44.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,200,003.00	3,200,003.00	68,340.79	4,643,395.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,673,638.00	1,673,638.00	53,930.16	1,699,407.00	25,769.00	1.5%
5) TOTAL, REVENUES			1,673,638.00	1,673,638.00	53,930.16	1,699,407.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	70,098.72	211,510.00	(211,510.00)	New
5) Services and Other Operating Expenditures		5000-5999	348,028.00	348,028.00	124,636.27	516,339.00	(168,311.00)	-48.4%
6) Capital Outlay		6000-6999	78,718,235.00	78,718,235.00	8,247,268.25	113,771,348.00	(35,053,113.00)	-44.5%
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			79,066,263.00	79,066,263.00	8,442,003.24	114,499,197.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(77,392,625.00)	(77,392,625.00)	(8,388,073.08)	(112,799,790.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	31,000,000.00	31,000,000.00	0.00	30,841,750.00	(158,250.00)	-0.5%
b) Transfers Out		7600-7629	70,500.00	70,500.00	70,500.00	70,500.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	245,713.33	245,713.00	245,713.00	New
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			30,929,500.00	30,929,500.00	175,213.33	31,016,963.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(46,463,125.00)	(46,463,125.00)	(8,212,859.75)	(81,782,827.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	93,598,847.41	93,598,847.41		93,598,847.41	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			93,598,847.41	93,598,847.41		93,598,847.41		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			93,598,847.41	93,598,847.41		93,598,847.41		
2) Ending Balance, June 30 (E + F1e)			47,135,722.41	47,135,722.41		11,816,020.41		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	10,431,736.36	10,431,736.36		11,000,001.36		
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	36,703,986.05	36,703,986.05		816,019.05		
Future Projects	0000	9780		*36,703,986.05*				
Future Projects	0000	9780	*36,703,986.05*					
Future Projects	0000	9780				*816,019.05*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	123,638.00	123,638.00	41,080.56	123,638.00	0.00	0.0%
Interest		8660	1,500,000.00	1,500,000.00	7,346.00	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	50,000.00	50,000.00	5,503.60	75,769.00	25,769.00	51.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,673,638.00	1,673,638.00	53,930.16	1,699,407.00	25,769.00	1.5%
TOTAL, REVENUES			1,673,638.00	1,673,638.00	53,930.16	1,699,407.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	37,544.89	58,746.00	(58,746.00)	New
Noncapitalized Equipment		4400	0.00	0.00	32,553.83	152,764.00	(152,764.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	70,098.72	211,510.00	(211,510.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	15,480.00	(15,480.00)	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	348,028.00	348,028.00	124,569.41	500,792.00	(152,764.00)	-43.9%
Communications		5900	0.00	0.00	66.86	67.00	(67.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			348,028.00	348,028.00	124,636.27	516,339.00	(168,311.00)	-48.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	2,000,002.00	2,000,002.00	1,565,464.68	14,549,827.00	(12,549,825.00)	-627.5%
Buildings and Improvements of Buildings		6200	76,718,233.00	76,718,233.00	6,005,086.12	99,221,521.00	(22,503,288.00)	-29.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	676,717.45	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			78,718,235.00	78,718,235.00	8,247,268.25	113,771,348.00	(35,053,113.00)	-44.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			79,066,263.00	79,066,263.00	8,442,003.24	114,499,197.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	31,000,000.00	31,000,000.00	0.00	30,841,750.00	(158,250.00)	-0.5%
(a) TOTAL, INTERFUND TRANSFERS IN			31,000,000.00	31,000,000.00	0.00	30,841,750.00	(158,250.00)	-0.5%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To: 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	70,500.00	70,500.00	70,500.00	70,500.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			70,500.00	70,500.00	70,500.00	70,500.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	245,713.33	245,713.00	245,713.00	New
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	245,713.33	245,713.00	245,713.00	New
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			30,929,500.00	30,929,500.00	175,213.33	31,016,963.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	11,000,001.36
Total, Restricted Balance		11,000,001.36

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October									
A. BEGINNING CASH			189,878,156.00	169,250,993.00	142,232,124.00	153,229,188.00	146,752,719.00	132,655,183.00	136,555,502.00	169,698,844.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		(3,160,336.00)	33,446,893.00	40,575,065.00	24,297,318.00	24,107,893.00	37,274,635.00	24,107,893.00	24,107,893.00
Property Taxes	8020-8079		0.00	13,570.00	21.00	5,503.00	0.00	1,294,714.00	40,372,240.00	620,867.00
Miscellaneous Funds	8080-8099		0.00	(1,872,491.00)	(952,199.00)	(1,238,040.00)	(1,181,641.00)	(2,126,965.00)	(1,179,256.00)	(569,014.00)
Federal Revenue	8100-8299		0.00	2,529,343.00	(2,334,435.00)	4,449,997.00	1,250,590.00	2,493,039.00	3,885,674.00	1,154,273.00
Other State Revenue	8300-8599		11,137,621.00	3,351,363.00	(7,697,900.00)	14,412,955.00	7,050,573.00	7,171,776.00	7,467,432.00	9,325,810.00
Other Local Revenue	8600-8799		348,814.00	(3,853,439.00)	1,283,347.00	4,906,911.00	3,319,648.00	773,647.00	2,064,498.00	1,158,061.00
Interfund Transfers In	8900-8929		0.00	70,500.00	0.00	300,000.00	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			8,326,099.00	33,685,739.00	30,873,899.00	47,134,644.00	34,547,063.00	46,880,846.00	76,718,481.00	35,797,890.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,695,495.00	17,621,715.00	16,294,130.00	16,322,225.00	17,043,117.00	18,093,530.00	16,606,742.00	16,870,666.00
Classified Salaries	2000-2999		3,562,867.00	7,012,855.00	6,519,591.00	6,687,126.00	6,457,114.00	6,598,531.00	6,258,127.00	6,366,031.00
Employee Benefits	3000-3999		2,786,170.00	8,961,950.00	8,758,734.00	9,199,509.00	9,377,251.00	10,241,205.00	8,731,844.00	8,704,090.00
Books and Supplies	4000-4999		612,026.00	2,390,285.00	1,765,206.00	4,563,120.00	1,556,485.00	1,208,056.00	1,825,862.00	3,271,741.00
Services	5000-5999		3,298,559.00	6,033,722.00	8,261,019.00	9,990,011.00	9,146,884.00	5,788,320.00	9,539,175.00	9,432,163.00
Capital Outlay	6000-6999		439,914.00	109,790.00	1,078,729.00	34,449.00	2,637,795.00	1,032,583.00	567,491.00	1,364,467.00
Other Outgo	7000-7499		231,010.00	789,896.00	(817,161.00)	14,052.00	46,107.00	18,302.00	45,898.00	77,714.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
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			12,626,041.00	42,920,213.00	41,860,248.00	46,810,492.00	46,264,753.00	42,980,527.00	43,575,139.00	46,086,872.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	31,050,098.37	1,611,213.00	4,711,358.00	26,042,259.00	967,183.00	641,832.00	0.00	0.00	0.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		31,050,098.37	1,611,213.00	4,711,358.00	26,042,259.00	967,183.00	641,832.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	(48,638,849.50)	17,938,434.00	22,502,482.00	4,109,038.00	1,655,871.00	3,018,889.00	0.00	0.00	0.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	(6,057,800.92)	0.00	0.00	0.00	6,057,801.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690									
SUBTOTAL		(54,696,650.42)	17,938,434.00	22,502,482.00	4,109,038.00	7,713,672.00	3,018,889.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910		0.00	6,729.00	50,192.00	(54,132.00)	(2,789.00)	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		85,746,748.79	(16,327,221.00)	(17,784,395.00)	21,983,413.00	(6,800,621.00)	(2,379,846.00)	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(20,627,163.00)	(27,018,869.00)	10,997,064.00	(6,476,469.00)	(14,097,536.00)	3,900,319.00	33,143,342.00	(10,288,982.00)
F. ENDING CASH (A + E)			169,250,993.00	142,232,124.00	153,229,188.00	146,752,719.00	132,655,183.00	136,555,502.00	169,698,844.00	159,409,862.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October								
A. BEGINNING CASH		159,409,862.00	167,501,230.00	156,144,862.00	182,660,145.00				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	37,274,635.00	24,607,893.00	24,607,893.00	38,840,329.00	0.00		330,088,004.00	330,088,004.00
Property Taxes	8020-8079	7,197.00	414,664.00	22,392,474.00	6,978,750.00			72,100,000.00	72,100,000.00
Miscellaneous Funds	8080-8099	(1,431,813.00)	(907,469.00)	(903,927.00)	(1,020,699.00)			(13,383,514.00)	(13,383,514.00)
Federal Revenue	8100-8299	5,356,548.00	222,926.00	3,250,528.00	1,968,916.00	6,000,000.00	4,000,000.00	34,227,399.00	34,227,399.00
Other State Revenue	8300-8599	11,959,952.00	6,362,487.00	21,541,901.00	16,743,751.00	5,000,000.00	3,000,000.00	116,827,721.00	116,827,721.00
Other Local Revenue	8600-8799	325,799.00	2,076,241.00	573,069.00	2,618,728.00	3,000,000.00		18,595,324.00	18,595,324.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00			370,500.00	370,500.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		53,492,318.00	32,776,742.00	71,461,938.00	66,129,775.00	14,000,000.00	7,000,000.00	558,825,434.00	558,825,434.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	17,267,130.00	18,843,228.00	18,359,123.00	18,607,171.00	1,100,000.00	2,000,000.00	196,724,272.00	196,724,272.00
Classified Salaries	2000-2999	6,520,416.00	6,337,224.00	6,854,024.00	7,141,962.00	400,000.00	800,000.00	77,515,868.00	77,515,868.00
Employee Benefits	3000-3999	9,542,767.00	9,630,385.00	9,696,454.00	26,398,549.00	600,000.00	1,000,000.00	123,628,908.00	123,628,908.00
Books and Supplies	4000-4999	1,607,958.00	1,888,744.00	1,425,673.00	2,484,827.00	5,000,000.00	3,000,000.00	32,599,983.00	32,599,983.00
Services	5000-5999	7,456,482.00	6,707,269.00	7,945,353.00	16,471,313.00	7,000,000.00	4,000,000.00	111,070,270.00	111,070,270.00
Capital Outlay	6000-6999	2,975,665.00	712,780.00	636,496.00	2,536,319.00	500,000.00	5,000,000.00	19,626,478.00	19,626,478.00
Other Outgo	7000-7499	30,532.00	13,480.00	29,532.00	1,014,745.00			1,494,107.00	1,494,107.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	32,616,750.00			32,616,750.00	32,616,750.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		45,400,950.00	44,133,110.00	44,946,655.00	107,271,636.00	14,600,000.00	15,800,000.00	595,276,636.00	595,276,636.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00		33,973,845.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	33,973,845.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00		49,224,714.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00			6,057,801.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	55,282,515.00	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00			0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(21,308,670.00)	
E. NET INCREASE/DECREASE (B - C + D)		8,091,368.00	(11,356,368.00)	26,515,283.00	(41,141,861.00)	(600,000.00)	(8,800,000.00)	(57,759,872.00)	(36,451,202.00)
F. ENDING CASH (A + E)		167,501,230.00	156,144,862.00	182,660,145.00	141,518,284.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								132,118,284.00	

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	20,998.00	20,998.00	20,925.00	20,925.00	(73.00)	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	20,998.00	20,998.00	20,925.00	20,925.00	(73.00)	0.0%
5. District Funded County Program ADA						
a. County Community Schools	52.00	52.00	42.00	42.00	(10.00)	-19.0%
b. Special Education-Special Day Class	12.00	12.00	10.00	10.00	(2.00)	-17.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	64.00	64.00	52.00	52.00	(12.00)	-19.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	21,062.00	21,062.00	20,977.00	20,977.00	(85.00)	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	2,159.00	2,159.00	2,188.00	2,188.00	29.00	1.0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	2,159.00	2,159.00	2,188.00	2,188.00	29.00	1.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA					0.00	
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	2,159.00	2,159.00	2,188.00	2,188.00	29.00	1.0%

TWIN RIVERS UNIFIED SCHOOL DISTRICT
FISCAL SERVICES

2025-26
First Interim Budget
MULTIYEAR PROJECTION ASSUMPTIONS
For 2026-27 and 2027-28

General Fund – Unrestricted

REVENUE ASSUMPTIONS

Local Control Funding Formula (LCFF) for the 2026-27 projection year is an increase of $15.8 million.

- $11.7 million increase for base funding
- $4.1 million increase for supplemental/concentration funding

The key LCFF assumptions include:

- 3.02% COLA increase
- Increase in the "funded" and actual ADA (Average Daily Attendance) is 254 ADA
  - 21,231 ADA (21,179 + 52 SCOE)
- Increase in Charter ADA is 0; total of 2,184
- Enrollment projection = 25,511 (23,085 + 75 SCOE + 2,351 charters)
- Attendance yield for LCFF = 91.74% attendance rate

The unduplicated percentage (3 year rolling average) are similar to the prior year.

The 2027-28 LCFF projection is an increase of $13.2 million and includes a 3.42% COLA increase and no ADA increase. LCFF is funded on the projected actual ADA. The attendance yield and the unduplicated percentages are about the same as the prior year.

Federal Revenues remain unchanged in the projection years.

Other State Revenues remain unchanged in the projection years. The significant revenue sources are Lottery, Mandate Block Grant (MBG) and transportation funds.

Other Local Revenues decrease in the projection years for interest income. The three largest revenue sources are interest income of $4.5 million, MOUs with independent charters of $3.3 million for administrative and other support services from Twin Rivers, and miscellaneous revenues of $1.7 million. In 27-28 interest income is $3.5 million. All other items remain the same.

Transfers In remain the same as the prior year.

Contributions from unrestricted to restricted increase $2 million in 2026-27 and another $1 million in 2027-28. The increases are for special education and RRMA salary step/column increases and in 2026-27 a 2% salary increase.

EXPENDITURE ASSUMPTIONS

Certificated Salaries increase by 1.40% for step/column in both projection years. A 2% salary schedule increase is in a set aside budget for 2026-27. There is no salary schedule increase in 2027-28. The 2026-27 Other Adjustments increase of $4.8 million is for 6 additional teachers and the elimination of the teacher salary off set to one-time block grant funds.

Classified Salaries increase by 1.85% for step in both projection years. A 2% salary schedule increase for 2026-27. There is no salary schedule increase in 2027-28. 2026-27 Other Adjustments increase of $276,000 is for three positions previously funded by one-time block grant funds.

Except for changes to CalPERS, all other statutory benefit rates are unchanged in both projection years. Benefit amounts are adjusted for the changes in salaries indicated above. CalPERS is estimated to increase 0.09% in 2026-27 and an additional increase of 0.90% in 2027-28, $39,000 and $389,000 respectively. Additionally, in 2026-27 a $1.7 million budget has been set aside for health benefit contribution increases for all employees.

Books and Supplies include an ongoing 3% increase for inflation in 2026-27 along with an ongoing reduction for one-time and prior year carryover funds of $1 million. In 2027-28, the increase for inflation is 3%.

Services and Other Operating include an ongoing 3% increase for inflation in 2026-27 along with an ongoing reduction for one-time and prior year carryover funds of $984,326. In 2026-27, the increase for inflation is 3%.

Capital Outlay remains unchanged in the projection years.

Other Outgo remains unchanged in the projection years.

Direct Support/Indirect Costs are a negative expenditure and is decreased ongoing (with an offsetting amount from restricted funds) due to less categorical program expenditures to charge indirect.

Transfers Out for facility projects decrease $9.5 million in 2026-27 and ongoing as they were temporary transfers while we had one-time savings from the use of COVID and then block grant funds.

Other Adjustments represent the increase in supplemental/concentration revenue less increased costs of step/column and salary increases for the positions in the S/C funding source. The remaining balance will be allocated to LCAP actions.

ENDING FUND BALANCE

The district does not have a structural deficit in either of the projection years. The 2026-27 and 2027-28 deficits are from the use of one-time carryover funds and facility projects. The District's ending fund balance falls short by $1.7 million in 2026-27 and $33,000 in 2027-28 to meet the Board Policy intent to maintain a minimum reserve of economic uncertainties equal to at least two months of the general fund payroll expenditures ($44 million) or 10% of the general fund expenditures and other financing sources.

The ending fund balances are categorized by the GASB 54 requirements.

2026-27:
Nonspendable - $2,499,228
Restricted - $56,038,285
Committed - $20,660,502
- $4,000,000 Resolution for technology
- $10,000,000 Resolution for HVAC
- $6,660,502 Board Resolution for Employee Recruitment and Retention

Assigned - $0
Economic Uncertainties - $42,282,105
Unassigned - $0

2027-28:
Nonspendable - $2,499,228
Restricted - $58,505,813
Committed - $20,660,502
- $4,000,000 – Board Resolution for technology
- $10,000,000 – Board Resolution for HVAC
- $6,660,502 Board Resolution for Employee Recruitment and Retention

Assigned - $0
Economic Uncertainties - $43,967,789
Unassigned - $0

General Fund – Restricted

REVENUE ASSUMPTIONS

Local Control Funding Formula (LCFF) is the property taxes for the SELPA and are unchanged in the projection years.

Federal Revenues reflect an increase for the Learning Community Grant.

Other State Revenues reflect a decrease for the prior year one-time $7.1 million discretionary block grant. The largest funding source is $31.6 million of ELOP funds, then $28.9 million for SELPA, $16.2 million for the STRS on-behalf pension contribution, $5.6 million ASES, $4.9 million Home-to-School transportation and the sixth largest is $4.3 million Art & Music in Schools. The state's contribution to STRS on-behalf of district employees must be recorded in the district's SACS financial records. The entry to recognize the state's contribution accounts for both the revenue and expenditure of the financial assistance; thus, there is no impact to the bottom line

Other Local Revenues reflect a reduction of $5.3 million for one-time funds in the prior year (CalSHAPE and Teacher Residency).

Contributions from unrestricted to restricted increase $2 million in 2026-27 and an additional $1 million in 2027-28. The increases are for special education and RRMA salary step/column increases and in 2026-27 a 2% salary increase.

EXPENDITURE ASSUMPTIONS

Certificated Salaries increase by 1.40% for step/column in both projection years. A 2% salary schedule increase is in a set aside budget for 2026-27. There is no salary schedule increase in 2027-28. The Other Adjustments column decrease in 2026-27 is to eliminate and move positions to unrestricted funds that were temporarily paid by one-time block grant funds.

Classified Salaries increase by 1.85% for step in both projection years. A 2% salary schedule increase for 2026-27. There is no salary schedule increase in 2027-28. The Other Adjustments column decrease in 2026-27 is to move positions to unrestricted funds that were paid by one-time block grant funds.

Except for changes to CalPERS, all other statutory benefit rates are unchanged in both projection years. Benefit amounts are adjusted for the changes in salaries indicated above. Additionally, in 2026-27 a budget has been set aside for health benefit contribution increases for all employees.

Books and Supplies decrease $8.4 million in 2026-27 for one-time prior year carryovers. The 2027-28 reduction of $1.1 million is also for one-time prior year carryovers.

Services and Other Operating decrease $8.5 million in 2026-27 to remove one-time items related to one-time funds and to support salary increases. In 2027-28 an additional $8.1 million reduction is recorded for the same reasons.

Capital Outlay decrease in 2026-27 by $6.1 million for the elimination of one-time carryover funds related to Art & Music in Schools and one-time discretionary block grant.

Other Outgo remains unchanged in the projection years.

Direct Support/Indirect Costs decrease in each of the projection years as less indirect cost is available to go to unrestricted funds.

ENDING FUND BALANCE

The multiyear projections reflect an ending fund balance of $56 million in 2026-27 and $58.5 million in 2027-28 for various categorical programs to be spent in the future.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	387,004,490.00	4.08%	402,790,580.00	3.27%	415,959,687.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	10,624,839.00	0.00%	10,624,839.00	0.00%	10,624,839.00
4. Other Local Revenues	8600-8799	12,096,184.00	(15.71%)	10,196,184.00	(9.81%)	9,196,184.00
5. Other Financing Sources						
a. Transfers In	8900-8929	370,500.00	0.00%	370,500.00	0.00%	370,500.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(64,731,936.00)	2.97%	(66,654,936.00)	1.34%	(67,544,936.00)
6. Total (Sum lines A1 thru A5c)		345,364,077.00	3.46%	357,327,167.00	3.16%	368,606,274.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				140,536,256.00		149,777,289.00
b. Step & Column Adjustment				1,819,108.00		1,948,482.00
c. Cost-of-Living Adjustment				2,598,725.00		0.00
d. Other Adjustments				4,823,200.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	140,536,256.00	6.58%	149,777,289.00	1.30%	151,725,771.00
2. Classified Salaries						
a. Base Salaries				54,113,836.00		56,427,019.00
b. Step & Column Adjustment				978,906.00		1,021,700.00
c. Cost-of-Living Adjustment				1,058,277.00		0.00
d. Other Adjustments				276,000.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	54,113,836.00	4.27%	56,427,019.00	1.81%	57,448,719.00
3. Employee Benefits	3000-3999	76,474,146.00	6.21%	81,223,802.00	1.49%	82,432,583.00
4. Books and Supplies	4000-4999	15,647,325.00	(3.83%)	15,047,325.00	3.32%	15,547,325.00
5. Services and Other Operating Expenditures	5000-5999	33,488,508.00	(.25%)	33,404,182.00	2.69%	34,304,182.00
6. Capital Outlay	6000-6999	11,221,174.00	0.00%	11,221,174.00	0.00%	11,221,174.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,104,389.00	0.00%	1,104,389.00	0.00%	1,104,389.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(12,758,347.00)	(22.92%)	(9,834,347.00)	(5.63%)	(9,280,347.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	32,616,750.00	(41.39%)	19,116,750.00	0.00%	19,116,750.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				412,362.00		3,300,044.00
11. Total (Sum lines B1 thru B10)		352,444,037.00	1.55%	357,899,945.00	2.52%	366,920,590.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(7,079,960.00)		(572,778.00)		1,685,684.00
D. FUND BALANCE						
1.Net Beginning Fund Balance(Form 01I, line F1e)		73,094,573.10		66,014,613.10		65,441,835.10
2. Ending Fund Balance (Sum lines C and D1)		66,014,613.10		65,441,835.10		67,127,519.10
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	2,499,227.83		2,499,228.00		2,499,228.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	20,660,502.00		20,660,502.00		20,660,502.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 01I) (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	42,854,883.27		42,282,105.10		43,967,789.10
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		66,014,613.10		65,441,835.10		67,127,519.10
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	42,854,883.27		42,282,105.10		43,967,789.10
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)		42,854,883.27		42,282,105.10		43,967,789.10

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.

Please see assumptions attached.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	1,800,000.00	0.00%	1,800,000.00	0.00%	1,800,000.00
2. Federal Revenues	8100-8299	34,227,399.00	1.14%	34,616,515.00	0.00%	34,616,515.00
3. Other State Revenues	8300-8599	106,202,882.00	(6.69%)	99,102,882.00	2.60%	101,675,954.00
4. Other Local Revenues	8600-8799	6,499,140.00	(82.08%)	1,164,734.00	0.00%	1,164,734.00
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	64,731,936.00	2.97%	66,654,936.00	1.34%	67,544,936.00
6. Total (Sum lines A1 thru A5c)		213,461,357.00	(4.74%)	203,339,067.00	1.70%	206,802,139.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				56,188,016.00		52,247,901.00
b. Step & Column Adjustment				674,632.00		619,471.00
c. Cost-of-Living Adjustment				977,253.00		0.00
d. Other Adjustments				(5,592,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	56,188,016.00	(7.01%)	52,247,901.00	1.19%	52,867,372.00
2. Classified Salaries						
a. Base Salaries				23,402,032.00		23,919,059.00
b. Step & Column Adjustment				377,438.00		387,003.00
c. Cost-of-Living Adjustment				415,589.00		0.00
d. Other Adjustments				(276,000.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	23,402,032.00	2.21%	23,919,059.00	1.62%	24,306,062.00
3. Employee Benefits	3000-3999	47,154,762.00	(1.48%)	46,457,808.00	.61%	46,741,676.00
4. Books and Supplies	4000-4999	16,952,658.00	(49.55%)	8,552,658.00	(13.06%)	7,435,364.00
5. Services and Other Operating Expenditures	5000-5999	77,581,762.00	(10.82%)	69,184,624.00	(11.85%)	60,988,768.00
6. Capital Outlay	6000-6999	8,405,304.00	(72.57%)	2,305,304.00	0.00%	2,305,304.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,372,718.00	0.00%	2,372,718.00	0.00%	2,372,718.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	10,775,347.00	(27.14%)	7,851,347.00	(6.80%)	7,317,347.00
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 (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		242,832,599.00	(12.33%)	212,891,419.00	(4.02%)	204,334,611.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(29,371,242.00)		(9,552,352.00)		2,467,528.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		94,961,879.04		65,590,637.04		56,038,285.04
2. Ending Fund Balance (Sum lines C and D1)		65,590,637.04		56,038,285.04		58,505,813.04
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	65,590,638.57		56,038,285.04		58,505,813.04
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
2. Unassigned/Unappropriated	9790	(1.53)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		65,590,637.04		56,038,285.04		58,505,813.04
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

Please see assumptions attached.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	388,804,490.00	4.06%	404,590,580.00	3.25%	417,759,687.00
2. Federal Revenues	8100-8299	34,227,399.00	1.14%	34,616,515.00	0.00%	34,616,515.00
3. Other State Revenues	8300-8599	116,827,721.00	(6.08%)	109,727,721.00	2.34%	112,300,793.00
4. Other Local Revenues	8600-8799	18,595,324.00	(38.90%)	11,360,918.00	(8.80%)	10,360,918.00
5. Other Financing Sources						
a. Transfers In	8900-8929	370,500.00	0.00%	370,500.00	0.00%	370,500.00
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)		558,825,434.00	.33%	560,666,234.00	2.63%	575,408,413.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				196,724,272.00		202,025,190.00
b. Step & Column Adjustment				2,493,740.00		2,567,953.00
c. Cost-of-Living Adjustment				3,575,978.00		0.00
d. Other Adjustments				(768,800.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	196,724,272.00	2.69%	202,025,190.00	1.27%	204,593,143.00
2. Classified Salaries						
a. Base Salaries				77,515,868.00		80,346,078.00
b. Step & Column Adjustment				1,356,344.00		1,408,703.00
c. Cost-of-Living Adjustment				1,473,866.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	77,515,868.00	3.65%	80,346,078.00	1.75%	81,754,781.00
3. Employee Benefits	3000-3999	123,628,908.00	3.28%	127,681,610.00	1.17%	129,174,259.00
4. Books and Supplies	4000-4999	32,599,983.00	(27.61%)	23,599,983.00	(2.62%)	22,982,689.00
5. Services and Other Operating Expenditures	5000-5999	111,070,270.00	(7.64%)	102,588,806.00	(7.11%)	95,292,950.00
6. Capital Outlay	6000-6999	19,626,478.00	(31.08%)	13,526,478.00	0.00%	13,526,478.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,477,107.00	0.00%	3,477,107.00	0.00%	3,477,107.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,983,000.00)	0.00%	(1,983,000.00)	(1.01%)	(1,963,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	32,616,750.00	(41.39%)	19,116,750.00	0.00%	19,116,750.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				412,362.00		3,300,044.00
11. Total (Sum lines B1 thru B10)		595,276,636.00	(4.11%)	570,791,364.00	.08%	571,255,201.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(36,451,202.00)		(10,125,130.00)		4,153,212.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		168,056,452.14		131,605,250.14		121,480,120.14
2. Ending Fund Balance (Sum lines C and D1)		131,605,250.14		121,480,120.14		125,633,332.14
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	2,499,227.83		2,499,228.00		2,499,228.00
b. Restricted	9740	65,590,638.57		56,038,285.04		58,505,813.04
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	20,660,502.00		20,660,502.00		20,660,502.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	42,854,883.27		42,282,105.10		43,967,789.10

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
2. Unassigned/Unappropriated	9790	(1.53)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		131,605,250.14		121,480,120.14		125,633,332.14
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	42,854,883.27		42,282,105.10		43,967,789.10
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1.53)		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)		42,854,881.74		42,282,105.10		43,967,789.10
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.20%		7.41%		7.70%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d						
(Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		23,113.00		23,367.00		23,367.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		595,276,636.00		570,791,364.00		571,255,201.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		595,276,636.00		570,791,364.00		571,255,201.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		17,858,299.08		17,123,740.92		17,137,656.03
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)		17,858,299.08		17,123,740.92		17,137,656.03
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	1,150,000.00	0.00%	1,150,000.00	0.00%	1,150,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		1,150,000.00	0.00%	1,150,000.00	0.00%	1,150,000.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	1,001,500.00	0.00%	1,001,500.00	0.00%	1,001,500.00
5. Services and Other Operating Expenditures	5000-5999	148,500.00	0.00%	148,500.00	0.00%	148,500.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		1,150,000.00	0.00%	1,150,000.00	0.00%	1,150,000.00
C.NET INCREASE(DECREASE) IN FUND BALANCE (Line A6 minus line B11)		0.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	608,386.83		608,386.83		608,386.83
2. Ending Fund Balance (Sum lines C and D1)		608,386.83		608,386.83		608,386.83
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	608,386.83		608,386.83		608,386.83
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		608,386.83		608,386.83		608,386.83

E. ASSUMPTIONS

Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.

The revenues are projected to be the same as the expenditures.

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	1,430,024.00	0.00%	1,430,024.00	0.00%	1,430,024.00
3. Other State Revenues	8300-8599	3,869,481.00	.95%	3,906,124.00	.95%	3,943,133.00
4. Other Local Revenues	8600-8799	42,052.00	0.00%	42,052.00	0.00%	42,052.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		5,341,557.00	.69%	5,378,200.00	.69%	5,415,209.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	1,341,698.00	(.41%)	1,336,133.00	(6.42%)	1,250,366.00
2. Classified Salaries	2000-2999	1,816,920.00	(5.63%)	1,714,697.00	(5.80%)	1,615,312.00
3. Employee Benefits	3000-3999	1,281,138.00	(2.15%)	1,253,556.00	(5.91%)	1,179,434.00
4. Books and Supplies	4000-4999	80,156.00	0.00%	80,156.00	0.00%	80,156.00
5. Services and Other Operating Expenditures	5000-5999	819,128.00	0.00%	819,128.00	0.00%	819,128.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	211,287.00	20.98%	255,609.00	(5.07%)	242,646.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	300,000.00	0.00%	300,000.00	0.00%	300,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		5,850,327.00	(1.56%)	5,759,279.00	(4.73%)	5,487,042.00
C.NET INCREASE(DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(508,770.00)		(381,079.00)		(71,833.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	1,172,270.75		663,500.75		282,421.75
2. Ending Fund Balance (Sum lines C and D1)		663,500.75		282,421.75		210,588.75
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	453,460.92				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	210,039.83		282,421.75		210,588.75
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		663,500.75		282,421.75		210,588.75

E. ASSUMPTIONS

Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.

2026-27 - Federal and Other Local revenues (interest & GED fees) remain unchanged. State revenues is slightly increased for COLA. A 1.5% step/column increase is budgeted in both certificated and classified salaries. A 2% salary schedule increase is budgeted. One-time variable pay for both certificated and classified is removed. Except for the increase to PERS and health benefits, employee benefit rates are unchanged. Supplies and Services and Other Operating remain unchanged. Indirect cost is projected at the 2025-26 rate. 2027-28 - Federal and Other Local revenue (interest & GED fees) remain unchanged. State revenue is slightly increased for COLA. A 1.5% step/column increase is budgeted in both certificated and classified

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
salaries. No salary schedule increase is budgeted. 2 FTE reduction in both certificated and classified positions in order to balance the budget. Except for the increase to PERS, employee benefit rates are unchanged. All other expenditures remain unchanged. Indirect cost is projected at the 2025-26 rate. Additional reductions will need to be made in 2027-28 if the projections remain at these levels. But there is enough of an ending fund balance to cover these years.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	4,169,160.00	(.49%)	4,148,592.00	0.00%	4,148,592.00
3. Other State Revenues	8300-8599	8,347,515.00	(3.53%)	8,052,635.00	(1.47%)	7,934,635.00
4. Other Local Revenues	8600-8799	278,120.00	0.00%	278,120.00	0.00%	278,120.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		12,794,795.00	(2.47%)	12,479,347.00	(.95%)	12,361,347.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	3,795,438.00	3.43%	3,925,803.00	3.44%	4,060,731.00
2. Classified Salaries	2000-2999	2,724,275.00	3.50%	2,819,625.00	3.50%	2,918,311.00
3. Employee Benefits	3000-3999	3,446,658.00	4.12%	3,588,719.00	4.14%	3,737,172.00
4. Books and Supplies	4000-4999	479,728.00	(3.39%)	463,483.00	(5.18%)	439,483.00
5. Services and Other Operating Expenditures	5000-5999	974,944.00	(.44%)	970,621.00	0.00%	970,621.00
6. Capital Outlay	6000-6999	94,000.00	0.00%	94,000.00	(100.00%)	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	819,199.00	7.93%	884,187.00	3.34%	913,721.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		12,334,242.00	3.34%	12,746,438.00	2.30%	13,040,039.00
C.NET INCREASE(DECREASE) IN FUND BALANCE (Line A6 minus line B11)		460,553.00		(267,091.00)		(678,692.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	4,490,861.19		4,951,414.19		4,684,323.19
2. Ending Fund Balance (Sum lines C and D1)		4,951,414.19		4,684,323.19		4,005,631.19
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	4,951,414.19		4,684,323.19		4,005,631.19
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		4,951,414.19		4,684,323.19		4,005,631.19

E. ASSUMPTIONS

Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.

2026-27 – Federal and State revenues decrease to remove one-time funds. Other Local revenues remain unchanged. A 1.5% step/column increase is budgeted in both certificated and classified salaries A 2% salary schedule increase is budgeted. Anticipate the reduction of two positions to align with student enrollment and decrease deficit spending. Except for the increase to PERS and health benefits, employee benefit rates are unchanged. All other expenditures are reduced slightly to cover the increases in salaries and benefits and the elimination of one-time purchases with the one-time revenue. Indirect cost is projected at the 2025-26 rate. 2027-28 – Federal revenues increase for COLA. State and Other Local revenues remain unchanged. Salary

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
and benefits include a 1.5% step/column increase. No salary schedule increase is budgeted. Except for the increase in PERS, employee benefit rates are unchanged. All other expenditures remain unchanged. Indirect cost is projected at the 2025-26 rate. Structural deficit will need to be addressed for 2027-28 if the projections remain at these levels. But there is enough of an ending fund balance to cover these years.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	24,151,959.00	5.12%	25,387,587.00	.97%	25,633,695.00
3. Other State Revenues	8300-8599	4,967,677.00	4.92%	5,212,179.00	1.00%	5,264,301.00
4. Other Local Revenues	8600-8799	413,000.00	(5.63%)	389,760.00	.23%	390,658.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		29,532,636.00	4.93%	30,989,526.00	.97%	31,288,654.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	9,816,213.00	4.46%	10,254,236.00	4.47%	10,712,263.00
3. Employee Benefits	3000-3999	5,086,754.00	4.89%	5,335,690.00	4.90%	5,597,017.00
4. Books and Supplies	4000-4999	13,234,222.00	(.58%)	13,157,407.00	.40%	13,210,311.00
5. Services and Other Operating Expenditures	5000-5999	544,796.00	(9.79%)	491,442.00	2.82%	505,284.00
6. Capital Outlay	6000-6999	10,500.00	0.00%	10,500.00	0.00%	10,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	952,514.00	5.19%	1,001,973.00	1.32%	1,015,197.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		29,644,999.00	2.05%	30,251,248.00	2.64%	31,050,572.00
C.NET INCREASE(DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(112,363.00)		738,278.00		238,082.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	18,515,199.29		18,402,836.29		19,141,114.29
2. Ending Fund Balance (Sum lines C and D1)		18,402,836.29		19,141,114.29		19,379,196.29
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	214,739.89		214,739.89		214,739.89
b. Restricted	9740	18,188,096.40		18,926,374.40		19,164,456.40
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		18,402,836.29		19,141,114.29		19,379,196.29

E. ASSUMPTIONS

Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.

2026-27 - Federal and State revenues reflect a 5% increase for reimbursement rate increases and increase in student participation. Other Local revenues reflect a decrease to interest income. A 2.6% step increase is budgeted. A 2% salary schedule increase is budgeted. Except for the increase to PERS and health benefits, employee benefit rates are unchanged. All other expenditures have minimal change. Indirect cost is projected at 6.20% until the projected year rates are updated from CDE. 2027-28 - Federal, State and Other Local Revenues are projected to

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
increase slightly (1%) for reimbursement rate increases. A 2.6% step increase is budgeted. No salary schedule increase is budgeted. Except for the increase to PERS, employee benefit rates are unchanged. Food and supplies along with services increase slightly for inflation. Indirect cost is projected at 6.20% until the projected year rates are updated from CDE.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	50,000.00	0.00%	50,000.00	0.00%	50,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,775,000.00	0.00%	1,775,000.00	0.00%	1,775,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		1,825,000.00	0.00%	1,825,000.00	0.00%	1,825,000.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	12,659.00	(100.00%)		0.00%	
5. Services and Other Operating Expenditures	5000-5999	2,200,785.00	(62.51%)	825,000.00	0.00%	825,000.00
6. Capital Outlay	6000-6999	3,933,140.00	(74.58%)	1,000,000.00	0.00%	1,000,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		6,146,584.00	(70.31%)	1,825,000.00	0.00%	1,825,000.00
C.NET INCREASE(DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(4,321,584.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	4,321,583.54		(.46)		(.46)
2. Ending Fund Balance (Sum lines C and D1)		(.46)		(.46)		(.46)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	(.46)		(.46)		(.46)
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		(.46)		(.46)		(.46)

E. ASSUMPTIONS

Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.

2026-27 - Revenues remain the same. All new revenues are budgeted to be spent. 2027-28 - no changes from the prior year.

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	200,000.00	(25.00%)	150,000.00	(33.33%)	100,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		200,000.00	(25.00%)	150,000.00	(33.33%)	100,000.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	0.00	0.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%		0.00%	
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		0.00	0.00%	0.00	0.00%	0.00
C.NET INCREASE(DECREASE) IN FUND BALANCE (Line A6 minus line B11)		200,000.00		150,000.00		100,000.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	7,438,770.90		7,638,770.90		7,788,770.90
2. Ending Fund Balance (Sum lines C and D1)		7,638,770.90		7,788,770.90		7,888,770.90
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	7,638,770.90		7,788,770.90		7,888,770.90
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		7,638,770.90		7,788,770.90		7,888,770.90

E. ASSUMPTIONS

Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.

Only interest income is budgeted in the projection years.

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	4,935,500.00	(18.95%)	4,000,000.00	(25.00%)	3,000,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	100,031,915.00	(100.00%)		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		104,967,415.00	(96.19%)	4,000,000.00	(25.00%)	3,000,000.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	20,991.00	(100.00%)		0.00%	
5. Services and Other Operating Expenditures	5000-5999	629,942.00	(99.21%)	5,000.00	0.00%	5,000.00
6. Capital Outlay	6000-6999	131,672,162.00	(100.00%)		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	766,062.00	(100.00%)		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		133,089,157.00	(100.00%)	5,000.00	0.00%	5,000.00
C.NET INCREASE(DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(28,121,742.00)		3,995,000.00		2,995,000.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	28,141,635.25		19,893.25		4,014,893.25
2. Ending Fund Balance (Sum lines C and D1)		19,893.25		4,014,893.25		7,009,893.25
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	.24		4,000,000.24		7,000,000.24
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	19,893.01		14,893.01		9,893.01
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		19,893.25		4,014,893.25		7,009,893.25

E. ASSUMPTIONS

Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.

In the projection years the only activity is interest income and bond administration fees. Bond projects not finished in the current year will then be budgeted in 2026-27.

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	2,450,000.00	2.04%	2,500,000.00	0.00%	2,500,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		2,450,000.00	2.04%	2,500,000.00	0.00%	2,500,000.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	43,865.00	2.00%	44,743.00	0.00%	44,743.00
3. Employee Benefits	3000-3999	16,662.00	2.00%	16,995.00	0.00%	16,995.00
4. Books and Supplies	4000-4999	48,460.00	(100.00%)		0.00%	
5. Services and Other Operating Expenditures	5000-5999	1,583,887.00	(81.06%)	300,000.00	0.00%	300,000.00
6. Capital Outlay	6000-6999	24,294,965.00	(91.77%)	2,000,000.00	0.00%	2,000,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		25,987,839.00	(90.91%)	2,361,738.00	0.00%	2,361,738.00
C.NET INCREASE(DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(23,537,839.00)		138,262.00		138,262.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	24,869,374.46		1,331,535.46		1,469,797.46
2. Ending Fund Balance (Sum lines C and D1)		1,331,535.46		1,469,797.46		1,608,059.46
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,331,535.46		1,469,797.46		1,608,059.46
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		1,331,535.46		1,469,797.46		1,608,059.46

E. ASSUMPTIONS

Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.

The projection years include developer fees for $2,000,000, redevelopment funds for $400,000 and interest income for $100,000. The expenditures cover a portion of the Project Manager's position and anticipated facility projects. Any projects not completed in the current year will be added to next year's budget.

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	200,000.00	(100.00%)		0.00%	
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		200,000.00	(100.00%)	0.00	0.00%	0.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	10,101.00	(100.00%)		0.00%	
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%		0.00%	
6. Capital Outlay	6000-6999	4,633,294.00	(100.00%)		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		4,643,395.00	(100.00%)	0.00	0.00%	0.00
C.NET INCREASE(DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(4,443,395.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	4,443,394.51		(.49)		(.49)
2. Ending Fund Balance (Sum lines C and D1)		(.49)		(.49)		(.49)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	(.49)		(.49)		(.49)
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		(.49)		(.49)		(.49)

E. ASSUMPTIONS

Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.

Currently no revenue or expenditures are budgeted in the projection years. Any projects not completed in the current year will be budgeted in 2026-27 along with interest income.

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	1,699,407.00	(59.81%)	683,000.00	0.00%	683,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	30,841,750.00	(43.77%)	17,341,750.00	0.00%	17,341,750.00
b. Other Sources	8930-8979	245,713.00	(100.00%)		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		32,786,870.00	(45.02%)	18,024,750.00	0.00%	18,024,750.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	211,510.00	(100.00%)		0.00%	
5. Services and Other Operating Expenditures	5000-5999	516,339.00	(90.32%)	50,000.00	0.00%	50,000.00
6. Capital Outlay	6000-6999	113,771,348.00	(100.00%)		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	70,500.00	0.00%	70,500.00	0.00%	70,500.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		114,569,697.00	(99.89%)	120,500.00	0.00%	120,500.00
C.NET INCREASE(DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(81,782,827.00)		17,904,250.00		17,904,250.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	93,598,847.41		11,816,020.41		29,720,270.41
2. Ending Fund Balance (Sum lines C and D1)		11,816,020.41		29,720,270.41		47,624,520.41
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	11,000,001.36		29,720,270.41		47,624,520.41
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	816,019.05				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		11,816,020.41		29,720,270.41		47,624,520.41

E. ASSUMPTIONS

Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.

The projections years revenue reflects $500,000 interest income, $50,000 GCC MOU and $133,000 library and tower lease income. Transfers in are reduced due to the reduction of one-time savings in the GF from various block grants funds expiring (being spent). The transfer in is to be used towards ENEC and future Board approved facility projects. Expenditures reflect the use of the $50,000 GCC MOU and transfer out for project software costs. Any projects not completed in the current year will then be budgeted in 2026-27.

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

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

CRITERIA AND STANDARDS

1. **CRITERION: Average Daily Attendance**

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2025-26)				
District Regular	20,998.00	20,925.00		
Charter School	2,159.00	2,188.00		
Total ADA	**23,157.00**	**23,113.00**	**(.2%)**	**Met**
1st Subsequent Year (2026-27)				
District Regular	21,118.00	21,179.00		
Charter School	2,159.00	2,184.00		
Total ADA	**23,277.00**	**23,363.00**	**.4%**	**Met**
2nd Subsequent Year (2027-28)				
District Regular	21,118.00	21,179.00		
Charter School	2,159.00	2,184.00		
Total ADA	**23,277.00**	**23,363.00**	**.4%**	**Met**

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment Budget Adoption (Form 01CS, Item 3B)	Enrollment First Interim CALPADS/Projected	Percent Change	Status
Current Year (2025-26)				
District Regular	22,857.00	22,883.00		
Charter School	2,294.00	2,281.00		
Total Enrollment	**25,151.00**	**25,164.00**	**.1%**	**Met**
1st Subsequent Year (2026-27)				
District Regular	22,987.00	23,085.00		
Charter School	2,294.00	2,351.00		
Total Enrollment	**25,281.00**	**25,436.00**	**.6%**	**Met**
2nd Subsequent Year (2027-28)				
District Regular	22,987.00	23,085.00		
Charter School	2,294.00	2,351.00		
Total Enrollment	**25,281.00**	**25,436.00**	**.6%**	**Met**

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. **CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2022-23)			
District Regular	19,789	21,946	
Charter School	2,003	2,160	
Total ADA/Enrollment	**21,792**	**24,106**	**90.4%**
Second Prior Year (2023-24)			
District Regular	20,228	22,101	
Charter School	2,123	2,284	
Total ADA/Enrollment	**22,351**	**24,385**	**91.7%**
First Prior Year (2024-25)			
District Regular	20,668	22,562	
Charter School	2,137	2,287	
Total ADA/Enrollment	**22,805**	**24,849**	**91.8%**
		Historical Average Ratio:	91.3%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**91.8%**

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CALPADS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2025-26)				
District Regular	20,925	22,883		
Charter School	2,188	2,281		
Total ADA/Enrollment	**23,113**	**25,164**	**91.8%**	**Met**
1st Subsequent Year (2026-27)				
District Regular	21,179	23,085		
Charter School	2,184	2,351		
Total ADA/Enrollment	**23,363**	**25,436**	**91.9%**	**Not Met**
2nd Subsequent Year (2027-28)				
District Regular	21,179	23,085		
Charter School	2,184	2,351		
Total ADA/Enrollment	**23,363**	**25,436**	**91.9%**	**Not Met**

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

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

1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

ADA to Enrollment ratio has been increasing; still below the ratio prior to COVID. Future years are only 0.1% above the three year average.

4. CRITERION: LCFF Revenue

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

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

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

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

	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)			
Fiscal Year	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2025-26)	403,165,727.00	402,188,004.00	(.2%)	Met
1st Subsequent Year (2026-27)	417,538,213.00	417,974,094.00	.1%	Met
2nd Subsequent Year (2027-28)	428,775,927.00	431,143,201.00	.6%	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) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2022-23)	219,276,195.66	251,536,479.03	87.2%
Second Prior Year (2023-24)	235,368,263.85	276,239,500.16	85.2%
First Prior Year (2024-25)	256,455,304.41	300,571,627.61	85.3%
		Historical Average Ratio:	85.9%

	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):	**82.9% to 88.9%**	**82.9% to 88.9%**	**82.9% to 88.9%**

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) Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Current Year (2025-26)	271,124,238.00	319,827,287.00	84.8%	Met
1st Subsequent Year (2026-27)	287,428,110.00	338,783,195.00	84.8%	Met
2nd Subsequent Year (2027-28)	291,607,073.00	347,803,840.00	83.8%	Met

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

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

1a. STANDARD 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 Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2025-26)	31,022,256.00	34,227,399.00	10.3%	Yes
1st Subsequent Year (2026-27)	31,022,256.00	34,616,515.00	11.6%	Yes
2nd Subsequent Year (2027-28)	31,022,256.00	34,616,515.00	11.6%	Yes

Explanation: (required if Yes) Federal revenues increase for deferred revenue and some ongoing increases.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2025-26)	103,451,339.00	116,827,721.00	12.9%	Yes
1st Subsequent Year (2026-27)	103,832,332.00	109,727,721.00	5.7%	Yes
2nd Subsequent Year (2027-28)	107,275,982.00	112,300,793.00	4.7%	No

Explanation: (required if Yes) State revenues increase for deferred revenue and some ongoing increases.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2025-26)	12,232,555.00	18,595,324.00	52.0%	Yes
1st Subsequent Year (2026-27)	10,332,555.00	11,360,918.00	10.0%	Yes
2nd Subsequent Year (2027-28)	9,332,555.00	10,360,918.00	11.0%	Yes

Explanation: (required if Yes) Other Local revenues increase for deferred revenue and some ongoing increases.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2025-26)	30,338,293.00	32,599,983.00	7.5%	Yes
1st Subsequent Year (2026-27)	29,874,842.00	23,599,983.00	-21.0%	Yes
2nd Subsequent Year (2027-28)	29,374,842.00	22,982,689.00	-21.8%	Yes

Explanation: (required if Yes) Expenditures increase due to the use of deferred revenue, new revenue and carryover funds. The MYP years decrease from 25-26 for the one-time expenditures related to one-time revenue and carryovers.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2025-26)	90,511,296.00	111,070,270.00	22.7%	Yes
1st Subsequent Year (2026-27)	87,182,230.00	102,588,806.00	17.7%	Yes
2nd Subsequent Year (2027-28)	80,157,675.00	95,292,950.00	18.9%	Yes

Explanation: (required if Yes) Expenditures increase due to the use of deferred revenue, new revenue and carryover funds. The MYP years decrease from 25-26 for the one-time expenditures related to one-time revenue and carryovers.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2025-26)	146,706,150.00	169,650,444.00	15.6%	Not Met
1st Subsequent Year (2026-27)	145,187,143.00	155,705,154.00	7.2%	Not Met
2nd Subsequent Year (2027-28)	147,630,793.00	157,278,226.00	6.5%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2025-26)	120,849,589.00	143,670,253.00	18.9%	Not Met
1st Subsequent Year (2026-27)	117,057,072.00	126,188,789.00	7.8%	Not Met
2nd Subsequent Year (2027-28)	109,532,517.00	118,275,639.00	8.0%	Not Met

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

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

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

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

Federal revenues increase for deferred revenue and some ongoing increases.

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

State revenues increase for deferred revenue and some ongoing increases.

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

Other Local revenues increase for deferred revenue and some ongoing increases.

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

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

Expenditures increase due to the use of deferred revenue, new revenue and carryover funds. The MYP years decrease from 25-26 for the one-time expenditures related to one-time revenue and carryovers.

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

Expenditures increase due to the use of deferred revenue, new revenue and carryover funds. The MYP years decrease from 25-26 for the one-time expenditures related to one-time revenue and carryovers.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

		Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	16,427,839.26	17,000,000.00	Met
2.	Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		16,000,000.00	

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[1] as a percentage of total expenditures and other financing uses[2] in any of the current fiscal year or two subsequent fiscal years.

[1]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.

[2]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)	7.2%	7.4%	7.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	**2.4%**	**2.5%**	**2.6%**

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.

	Projected Year Totals			
Fiscal Year	Net Change in Unrestricted Fund Balance (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2025-26)	(7,079,960.00)	352,444,037.00	2.0%	Met
1st Subsequent Year (2026-27)	(572,778.00)	357,899,945.00	.2%	Met
2nd Subsequent Year (2027-28)	1,685,684.00	366,920,590.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

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 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2025-26)	131,605,250.14	Met
1st Subsequent Year (2026-27)	121,480,120.14	Met
2nd Subsequent Year (2027-28)	125,633,332.14	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)	141,518,284.00	Met

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

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

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

Explanation:
(required if NOT met)

10. **CRITERION: Reserves**

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

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

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

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

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

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	23,113	23,367	23,367
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? Yes
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. Enter the name(s) of the SELPA(s):

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	595,276,636.00	570,791,364.00	571,255,201.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	595,276,636.00	570,791,364.00	571,255,201.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	17,858,299.08	17,123,740.92	17,137,656.03
6.	Reserve Standard - by Amount ($88,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	**District's Reserve Standard (Greater of Line B5 or Line B6)**	**17,858,299.08**	**17,123,740.92**	**17,137,656.03**

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)	42,854,883.27	42,282,105.10	43,967,789.10
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)	(1.53)	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)	42,854,881.74	42,282,105.10	43,967,789.10
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.20%	7.41%	7.70%
	District's Reserve Standard (Section 10B, Line 7):	**17,858,299.08**	**17,123,740.92**	**17,137,656.03**
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget? — No

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? — No

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) — No

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)? — No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**					
Current Year (2025-26)	(62,327,009.00)	(64,731,936.00)	3.9%	2,404,927.00	Met
1st Subsequent Year (2026-27)	(63,186,009.00)	(66,654,936.00)	5.5%	3,468,927.00	Not Met
2nd Subsequent Year (2027-28)	(64,058,009.00)	(67,544,936.00)	5.4%	3,486,927.00	Not Met
1b. **Transfers In, General Fund ***					
Current Year (2025-26)	370,500.00	370,500.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	370,500.00	370,500.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	370,500.00	370,500.00	0.0%	0.00	Met
1c. **Transfers Out, General Fund ***					
Current Year (2025-26)	32,775,000.00	32,616,750.00	-.5%	(158,250.00)	Met
1st Subsequent Year (2026-27)	23,275,000.00	19,116,750.00	-17.9%	(4,158,250.00)	Not Met
2nd Subsequent Year (2027-28)	23,275,000.00	19,116,750.00	-17.9%	(4,158,250.00)	Not Met

1d. **Capital Project Cost Overruns**

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget? **No**

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

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

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

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

Explanation: (required if NOT met)

RRMA and Special Education program increases. MYP year increases are for step/column increases and 2% salary increase in 2026-27.

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

Explanation: (required if NOT met)

1c. NOT MET - The projected transfers out of the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation: (required if NOT met)

Less funds transferred to FD 40 for facility projects.

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

Project Information: (required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payment for the current fiscal year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

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

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption? — No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2025
Leases				
Certificates of Participation				
General Obligation Bonds		FD 51 (BIRF)	FD 51 OB7439	345,452,326
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		FD 01, 11, 12, 13		2,463,084
Other Long-term Commitments (do not include OPEB):				
TOTAL:				347,915,410

Type of Commitment (continued)	Prior Year (2024-25) Annual Payment (P & I)	Current Year (2025-26) Annual Payment (P & I)	1st Subsequent Year (2026-27) Annual Payment (P & I)	2nd Subsequent Year (2027-28) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	33,023,339	32,173,934	25,248,397	25,832,828
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	33,023,339	32,173,934	25,248,397	25,832,828
Has total annual payment increased over prior year (2024-25)?		**No**	**No**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

2 OPEB Liabilities	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	46,727,365.00	46,727,365.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	46,727,365.00	46,727,365.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2024	Jun 30, 2024

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)	2,898,997.00	2,898,997.00
1st Subsequent Year (2026-27)	2,898,997.00	2,898,997.00
2nd Subsequent Year (2027-28)	2,898,997.00	2,898,997.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2025-26)	1,264,000.00	1,340,000.00
1st Subsequent Year (2026-27)	1,264,000.00	1,340,000.00
2nd Subsequent Year (2027-28)	1,264,000.00	1,340,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2025-26)	1,264,000.00	1,340,000.00
1st Subsequent Year (2026-27)	1,264,000.00	1,340,000.00
2nd Subsequent Year (2027-28)	1,264,000.00	1,340,000.00
d. Number of retirees receiving OPEB benefits		
Current Year (2025-26)	221	221
1st Subsequent Year (2026-27)	221	221
2nd Subsequent Year (2027-28)	221	221

4. Comments:

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

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

1 a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4): No

b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?: n/a

c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?: n/a

2 Self-Insurance Liabilities

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

3 Self-Insurance Contributions

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

4 Comments:

Property, liability and worker's compensation are all with School Insurance Authority (SIA).

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption? No

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,525.70	1,570.90	1,576.90	1,576.90

1a. Have any salary and benefit negotiations been settled since budget adoption? No

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	1,877,799

		Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
7.	Amount included for any tentative salary schedule increases	4,694,498	3,755,598	0

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

		Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	19,380,615	20,580,615	20,580,615
3.	Percent of H&W cost paid by employer	70.0%	70.0%	70.0%
4.	Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

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		
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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	2,462,941	2,534,636	2,649,092
3. Percent change in step & column over prior year	0.0%	0.0%	0.0%

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	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.):

The H&W costs covered by the district range from 100% - 49%.

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? Yes

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	1,184.20	1,247.30	1,247.30	1,247.30

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

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

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

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled? No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

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

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

		Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	13,468,051	14,068,051	14,068,051
3.	Percent of H&W cost paid by employer	70.0%	70.0%	70.0%
4.	Percent projected change in H&W cost over prior year	5.0%	5.0%	0.0%

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

		Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Are any new costs negotiated since budget adoption for prior year settlements included in the interim?			
	If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

		Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	1,533,976	1,577,996	1,634,331
3.	Percent change in step & column over prior year	0.0%	0.0%	0.0%

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

		Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	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.):

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

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

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

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

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	195.20	195.20	195.20	195.20

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

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

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

		Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are costs of H&W benefit changes included in the interim and MYPs?			
2.	Total cost of H&W benefits	3,161,604		
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential

Step and Column Adjustments

		Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are step & column adjustments included in the interim and MYPs?			
2.	Cost of step & column adjustments			
3.	Percent change in step and column over prior year			

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

		Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are costs of other benefits included in the interim and MYPs?			
2.	Total cost of other benefits			
3.	Percent change in cost of other benefits over prior year			

S9. **Status of Other Funds**

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? No

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

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

ADDITIONAL FISCAL INDICATORS

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

A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior and current fiscal years?	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
A5.	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review