

**Meeting of
Madera County Board of Education
Tuesday, December 16, 2025
3:30 p.m.**

This meeting will be held at
1105 South Madera Avenue, Conference Room 5,
Madera, CA 93637

AGENDA

Reasonable Accommodation for any Individual with Disability – Pursuant to the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990, any individual with a disability who requires reasonable accommodation to attend or participate in a meeting or function of the Madera County Board of Education, may request assistance by contacting the Office of the Madera County Superintendent of Schools. All documents pertaining to open session agenda items are available to anyone upon request from the office at 1105 South Madera Avenue, Madera, CA 93637; Telephone: (559) 662-6274; FAX (559) 673-5569.

1.0 Call to Order [Protzman]
1.1 Flag Salute

2.0 Consideration of Board Organization

- 2.1 Election of President
- 2.2 Election of Vice President
- 2.3 Election of Representative to Madera County School Boards Association (MCSBA Executive Committee)
- 2.4 Confirmation Time and Place for Regular Board Meetings:
 - Meeting Dates
 - ♦ 2nd Tuesday of the Month (January – November) and 3rd Tuesday of December
 - ♦ Additional Meeting Needed in June to Approve LCAP (June 16)
 - Meeting Times: 3:30 p.m.
 - Meeting Location: 1105 S. Madera Avenue, Madera, CA 93637

President Appointments (January Meeting)

- CSBA Legislative Network (1)
- Foundation Board (1)

3.0 Consideration of Minutes

- 3.1 Regular Meeting November 12, 2025 (Action) [Board]

4.0 Adoption of Board Agenda (Action) [Board]

5.0 Information

5.1 Public Comment

[This time is offered to members of the public wishing to address the Board on matters under the jurisdiction of the Board, but not listed on the agenda. Board members may listen to but not discuss matters not on the agenda. (G.C. 54954.2) The Board will not take action on any items presented under public comment. Speakers are limited to 3 minutes.]

5.2 Letters and Communications

5.3 Non-School Sources

5.4 Madera County School Boards Association (MCSBA)
Executive Committee Meeting Report [Deniz]

5.5 Madera County Foundation Board Report [Marsh]

5.6 Member Report(s) [Member]

6.0 Information from the Superintendent and Staff

6.1 County Office Funding Elements [Verduzco]
[Review of County Office of Education funding]

7.0 Old Business

8.0 Closed Session

9.0 New Business

9.1 Consideration Issuance of Temporary County Certificates
[Ratification of Temporary County Certificates
issued previous month] (Action) [Casarez]

9.2 Consideration Disposition of Surplus/Obsolete Equipment
[Equipment to be declared obsolete and removed
from inventory] (Action) [Verduzco]

9.3 Consideration Receive and Review First Interim Report
[Receive and review budget revisions 2025-2026] (Action) [Verduzco]

10.0 Other

11.0 Adjournment

UNADOPTED

Minutes of Madera County Board of Education November 12, 2025 3:30 p.m.

Present: Danny Bonilla, Cathie Bustos, Shelley Deniz, Tammy Loveland, Dianna Marsh, Tricia Protzman, Executive Secretary

Absent: Wallace Nishimoto, Alfred Soares, Jr.

Also Present: David Bustos, Joe Casarez, Jacqueline Cavallaro, Kirk Delmas, Jessica Drake, Dr. Jennifer Enns, Leticia Gallegos, Jessica Martinez, Jennifer Pascale, Alyssa Pruitt, Randy Severin, Dr. Elisa Torres-Barton, Marisol Verduzco, Rhonda Yohman

1.0 Call to Order

1.1 Flag Salute

President Bustos called the meeting to order at 3:30 p.m., followed by the flag salute.

2.0 Consideration of Minutes

2.1 Regular Meeting October 14, 2025

Danny Bonilla moved to approve the minutes of October 14, 2025, seconded by Dianna Marsh and carried by unanimous vote.

Ayes: Bonilla, Bustos, Deniz, Loveland, Marsh

Noes: None

Abstain: None

Absent: Nishimoto, Soares, Jr.

3.0 Adoption of Board Agenda

Tammy Loveland moved to adopt the agenda as presented, seconded by Dianna Marsh and carried by unanimous vote.

Ayes: Bonilla, Bustos, Deniz, Loveland, Marsh

Noes: None

Abstain: None

Absent: Nishimoto, Soares, Jr.

4.0 Information

4.1 Public Comment

President Bustos stated, "This time is offered to members of the public wishing to address the Board on matters under the jurisdiction of the Board, but not listed on the agenda. Board members may listen to, but not discuss matters not on the agenda. (G.C. 54954.2) The Board will not take action on any items presented under public comment. Speakers are

limited to three minutes.”

No one came forward to address the Board.

4.2 Letters and Communications

Superintendent Protzman reported the following:

- The new Superintendent’s digital newsletter was emailed to all MCSOS employees and the members of the Board. Hard copies were provided at the meeting.
- Mrs. Protzman introduced new staff members: Jacqueline Cavallaro, Specialist, Youth Health Services and Sustainability and Dr. Jennifer Enns, Program Director, District and School Support.
- A Fall Carnival was held for Early Education Center students and their families. Resource agencies provided activity booths and information, including SELPA.
- Gould Educational Center hosted a Fall Festival.
- The Academic Decathlon Lecture Day was hosted at the end of October and over 550 students from throughout the valley participated. These are the numbers we had before COVID. This year’s theme is The Roaring 20’s.
- The Personnel Administrators Sub Committee (PASCo) meeting was held in the MCSOS conference center on November 6-7. Mr. Casarez’s counterparts from throughout California attended. The training was positive and a reception was held after hours at the Vineyard.

4.3 Non-School Sources

None

4.4 Madera County School Boards Association (MCSBA) Executive Committee Meeting Report

Mrs. Deniz stated no meeting has been held since the Board last met.

4.5 Madera County Foundation Board Report

Mrs. Marsh reported the Foundation met last week. Cathie Bustos was elected President again.

4.6 Member Report(s)

Mrs. Marsh stated the electronic newsletter was nicely done. Mrs. Protzman explained Dr. Torres-Barton introduced the office to Smore, an online platform site that provides templates for newsletters, flyers, and other promotional items. Dr. Torres-Barton added Smore offers wonderful tools on the user end that allow translation and provides special needs accessibility.

5.0 Information from the Superintendent and Staff

5.1 Behavior Supports and Services Offered by MCSOS

Jessica Martinez and Alyssa Pruitt presented on the behavioral supports provided to MCSOS programs and districts. There are tiered levels of support for behavior intervention services, which include: consultation, direct behavior intervention services, and district support from Board Certified Behavioral Analysts (BCBAs). ReThink Ed and GoZen! are the curriculum being used. ReThink Ed is for pre-k through 12th grade. GoZen! is suited for ages 5-18 and provides live action videos, interactive videos, resources, and meditation videos.

5.2 Quarterly Reports on Williams Uniform Complaint

Superintendent Protzman explained no complaints have been filed.

5.3 Williams Annual Report

Mrs. Protzman stated Kirk Delmas has taken the lead on the Williams Annual Report. Mr. Delmas reported Williams monitoring increased from 12 to 30 schools throughout the county. All districts were involved and 31 MCSOS staff members assisted in the completion of the monitoring process, which took place between August 20th – September 10th.

Materials, facilities, and teacher credentialing are the three areas of focus. A school qualifies for Williams monitoring if it meets any of the following criteria: it is eligible for Comprehensive Support and Improvement (CSI), or Additional Targeted Support and Improvement (ATSI) status, or if 15% or more of its teachers lack a preliminary or clear teaching credential.

Mr. Delmas stated the first section of the report is about instructional materials. UCP notices must be posted in all classrooms. Both classroom and outdoor facilities are reviewed. Mr. Delmas noted Chowchilla Elementary School District had four sites evaluated with no findings. Regarding credentialing, he stated districts were not surprised by anything in the report.

Every district and the Board of Supervisors received a copy of the Williams monitoring report.

6.0 Old Business

None

7.0 Closed Session

None

8.0 New Business

8.1 Consideration Issuance of Temporary County Certificates

Mr. Casarez asked the Board to ratify the issuance of Temporary County Certificates (TCCs) from October 1-31, 2025. TCCs are issued in order to authorize the individual to work while the California Commission on Teacher Credentialing reviews their waiver

request, emergency permit, initial and/or renewal credential application packet.

Danny Bonilla moved to ratify the TCCs, seconded by Shelley Deniz and carried by unanimous vote.

Ayes: Bonilla, Bustos, Deniz, Loveland, Marsh
Noes: None
Abstain: None
Absent: Nishimoto, Soares, Jr.

8.2 Consideration Disposition of Surplus/Obsolete Equipment

Mrs. Verduzco provided a list of equipment declared obsolete. The list included computers, laptops, monitors, desks, chairs, file cabinets, and a module. Items declared obsolete are broken apart and disposed of or taken to recycling companies.

Dianna Marsh moved to approve the list of obsolete equipment, seconded by Shelley Deniz and carried by unanimous vote.

Ayes: Bonilla, Bustos, Deniz, Loveland, Marsh
Noes: None
Abstain: None
Absent: Nishimoto, Soares, Jr.

8.3 Consideration Investment Performance Statement

Mrs. Verduzco reported the County Treasurer-Tax Collector's investments continue to provide as favorable a rate of return as can be expected in the current financial market. The current rate of return is 4.30%, which is higher compared to last year's rate of return of 3.46% for the same period by 0.84%.

Dianna Marsh moved to approve the quarterly rate of return of investments with the county government as presented, seconded by Tammy Loveland and carried by unanimous vote.

Ayes: Bonilla, Bustos, Deniz, Loveland, Marsh
Noes: None
Abstain: None
Absent: Nishimoto, Soares, Jr.

9.0 Other

None

10.0 Adjournment

Danny Bonilla moved to adjourn the meeting, seconded by Shelley Deniz and carried by unanimous vote.

Ayes: Bonilla, Bustos, Deniz, Loveland, Marsh

Noes: None

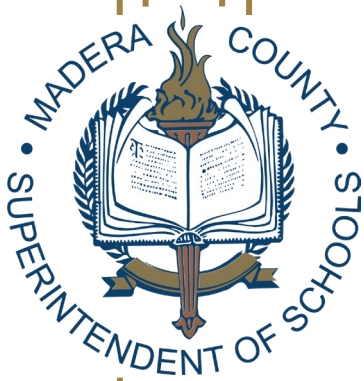
Abstain: None

Absent: Nishimoto, Soares, Jr.

The meeting adjourned at 4:21 p.m.

Respectfully submitted,

Tricia Protzman
Executive Secretary



Tricia Protzman
Superintendent of Schools

Agenda Item 6.1

Board of Education Informational Item December 16, 2025

Topic:

County Office Funding Elements

Background:

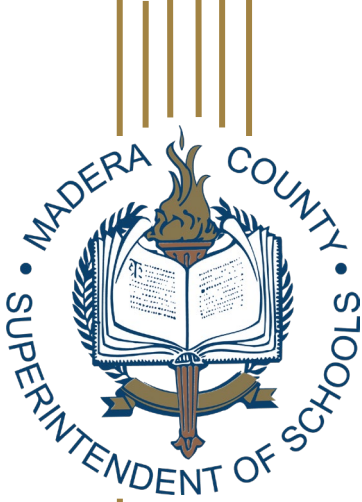
A presentation will be provided at the board meeting with information on how County Offices are funded compared to districts.

Financial Impact:

None

Resource:

Marisol Verduzco
Chief Officer
Business and Administrative Services



Tricia Protzman
Superintendent of Schools

Agenda Item 9.1

Board of Education Action Item December 16, 2025

Topic:

Consideration Issuance of Temporary County Certificates.

Background:

Attached is a listing of the Temporary County Certificates (TCC) issued from November 1, 2025. TCC's are issued in order to authorize the individual to work while the California Commission on Teacher Credentialing reviews his/her waiver request, emergency permit, initial and/or renewal credential application packet.

Patricia M. Protzman, Madera County Superintendent of Schools or an assigned designee, approved and signed each certificate. The Board is now requested to ratify this action.

Financial Impact:

None

Resource:

Joe Casarez
Chief Human Resources Officer
Human Resources

Recommendation:

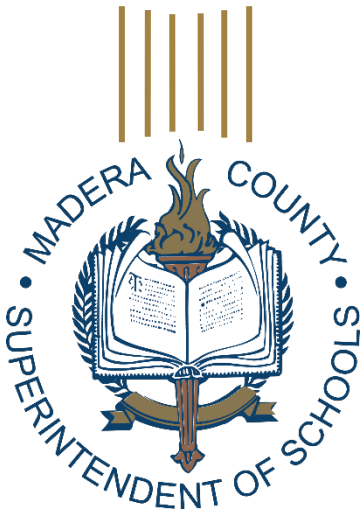
It is recommended the Board ratify the issuance of Temporary County Certificates from November 1-28, 2025.

MADERA COUNTY SUPERINTENDENT of SCHOOLS

TEMPORARY COUNTY CERTIFICATES Issued 11/01/2025-11/28/2025

<i>Last Name</i>	<i>First Name</i>	<i>Credential Applied For</i>	<i>Valid Dates of TCC</i>	<i>Employing District</i>	<i>Date Issued</i>	<i>Application Type</i>
Aguilar	Refugio	Multiple Subject Teaching Credential	12/01/2025-01/01/2027	Madera USD	11/28/2025	Renewal
Barragan	Sabrina	Teaching Permit for Statutory Leave (TPSL)	10/01/2025-11/01/2026	Chowchilla Elementary SD	11/28/2025	New
Britten	Emily	Teaching Permit for Statutory Leave (TPSL)	10/24/2025-11/01/2026	Madera USD	11/28/2025	New
DeSouza	Chase	Preliminary Administrative Services Credential Waiver	09/01/2025-10/01/2026	Golden Valley USD	11/28/2025	Subsequent
Guzman	Hermelinda	Short Term Staff Permit	11/01/2025-12/01/2026	Madera USD	11/28/2025	New
Jordan	Melody	Short Term Staff Permit	11/01/2025-12/01/2026	Madera USD	11/28/2025	New
Kuhn	Derick	Preliminary Administrative Services Credential Waiver	09/01/2025-10/01/2026	Golden Valley USD	11/28/2025	New
McDonald	Lee Ann	SELAP	08/07/2025-09/01/2026	Madera USD	11/28/2025	New
Mook	Curtis	EM- 30 Day Sub Permit	11/01/2025-12/01/2026	Chowchilla Elementary SD	11/28/2025	Renewal
Ramirez	Sophia	Clinical Rehabilitative Services Credential	12/01/2025-01/01/2027	MCSOS	11/28/2025	Renewal
Ramos	Alfredo	GELAP	08/07/2025-09/01/2026	Madera USD	11/28/2025	New
Rodriguez	Laura	Preliminary Administrative Services Credential Waiver	09/01/2025-10/01/2026	Golden Valley USD	11/28/2025	New
Roma	Edgar	Prospective Substitute Teacher Permit	11/03/2025-12/01/2026	County-Wide Substitute Teacher List	11/28/2025	New
Stone-Macias	Alexandra	Teaching Permit for Statutory Leave (TPSL)	11/18/2025-12/01/2026	Madera USD	11/28/2025	New
Vanlandingham	Kimberly	Teaching Permit for Statutory Leave (TPSL)	12/01/2025-01/01/2027	Bass Lake SD	11/28/2025	New

<i>Last Name</i>	<i>First Name</i>	<i>Credential Applied For</i>	<i>Valid Dates of TCC</i>	<i>Employing District</i>	<i>Date Issued</i>	<i>Application Type</i>
Whittemore	Amanda	Preliminary Multiple Subject Credential Extension	07/01/2025-08/01/2026	Golden Valley USD	11/28/2025	Extension
Wold	Synovia	Emergency CLAD	09/03/2025-10/01/2026	Chawanakee USD	11/28/2025	New



Tricia Protzman
Superintendent of Schools

Agenda Item 9.2

Board of Education Action Item December 16, 2025

Topic:

Consideration Disposition of Surplus/Obsolete Equipment.

Background:

MCSOS staff members have completed a review of other equipment not in use and have determined that the items on the attached list cannot be used in an alternative placement. The equipment consists of a variety of laptops, computers, filing cabinet, and a 2016 Chevy Express Van (MCSOS Van #4, VIN 1GCWGAF6G1318832 which was deemed a total loss by our insurer) among some other items. Once declared obsolete, the items will be removed from our Fixed Asset Inventory and discarded. The vehicle will be sold to scrap to try to recoup some of the expense toward a replacement.

Financial Impact:

None

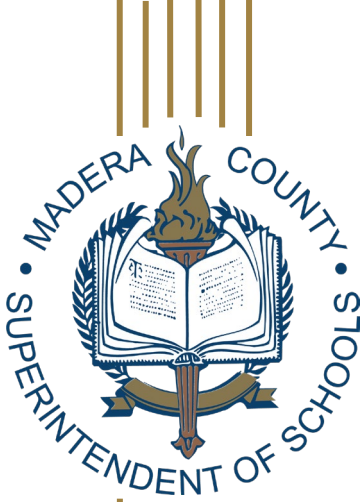
Resource:

Marisol Verduzco
Chief Officer
Business & Administrative Services

Recommendation:

It is recommended the Board approve the attached list and be declared obsolete then removed from inventory.

Work Order #	Req Date	Work Requested
OB26-00147	10/8/2025	Asset# 24131 Description: Television Broken Make: Sony
OB26-00168	11/10/2025	Asset#: 20009 Description: Lateral File Cabinet Broken
OB26-00169	11/18/2025	Asset# 25390 Description: Computer Obsolete MakeDell ModelOptiplex 7440
OB26-00170	11/18/2025	Asset# 25746 <input type="checkbox"/> Description: Laptop Obsolete MakeDell ModelLatitude 3590
OB26-00171	11/18/2025	Asset# 24940 Description: Laptop Obsolete MakeDell ModelLatitude E5540
OB26-00172	11/18/2025	Asset# 26032 Description: Laptop Obsolete Make Dell Model Latitude 3500
OB26-00173	12/4/2025	Asset# 25176 Description: Surface Pro Obsolete MakeMicrosoft ModelSurface Pro 3
OB26-00174	12/4/2025	Asset# 25565 <input type="checkbox"/> Description: Surface Pro Obsolete MakeMicrosoft ModelSurface Pro
OB26-00175	12/4/2025	Asset# 25784 Description: Laptop Obsolete MakeDell ModelLatitude 3490
OB26-00176	12/5/2025	MCSOS Van #4, VIN 1GCWGAFF6G1318832 Broken Make: 2016 Chevy Model: Express



Agenda Item 9.3

Board of Education Action Item December 16, 2025

Topic:

Consideration Receive and Review First Interim Report.

Background:

The attached First Interim Report was prepared based on the following assumptions:

1. LCFF and Special Education Revenues continue to be conservatively presented based on current enrollment and estimated Average Daily Attendance (ADA) percentages. Projected ADA for 2025-26 are as follows:
 - a. 53.91 for Juvenile Hall. This is the greater of current year, prior year, or 3-prior year average.
 - b. 12.84 for County Funded Non-Juvenile Court Schools
 - c. 175.66 for Pioneer Technical Center
 - d. 59.87 for Madera County Independent Academy
 - e. 301.42 for Special Education.

The two out-years (2026-27 & 2027-28) are projected to remain flat.

2. COLA is budgeted at 2.30% for the current year, 2.51% for 2026-27 and 3.70% for 2027-28 based on updated information from School Services and Department of Finance.
3. There continue to be openings in hard to fill positions such as Nurse and Speech Language Pathologists. The First Interim Report reflects contracting for Speech Language Pathologist and Nurse positions from outside agencies.
4. PERS and STRS rates were updated based on the School Services Dartboard for the 2025-26, 2026-27 and 2027-28 years. STRS rate is set to remain at 19.10% for all years. PERS rates used are 26.81%, 26.90%, and 27.80% respectively. The cumulative increase for the three years is budgeted to be approximately \$97,754.
5. GASB 75 Actuarial Study report reflects Postemployment Benefits

Other Than Pensions (OPEB) liability as of June 30, 2024, of approximately \$16.4 million. An assignment from Unrestricted Unassigned balance has been included at First Interim to address this liability.

6. Local and State revenue budgets have been updated to reflect updated grant and local funding amounts.
7. Step and Column increases are budgeted to increase by 1.5%.
8. Differentiated Assistance (DA) has been increased to reflect number of districts eligible for DA for the 2025-26 fiscal year.
9. Services and Supplies have been projected to increase in the out years by the California CPI rates on the Schools Services of California Dartboard.

The current Projected Budget shows a decrease in the Unrestricted General Fund ending balance for 25-26 of \$277,232. This is an increase of \$330,389 to the ending balance from the 25-26 Board approved Budget presented in June. This is mainly due to savings in unfilled positions and actual carryover amounts from prior year.

The current Restricted Budget Projections show a decrease in Restricted General Fund ending balance for 25-26 of \$12,328,965. This is a decrease of \$7,674,599 to the ending balance from the 25-26 Board approved Budget presented in June. This is due to spending down of One-Time funds and actual carryover amounts from the prior year.

We continue to remain conservative in our projections and are projecting to maintain reserves to cover a minimum of 3 months' total expenditure in the current and next two years.

Financial Impact:

Increase to fund balance of \$13,535,959
(\$40,928,590 - \$54,464,549 change in ending fund balance).

Resource:

Marisol Verduzco
Chief Officer
Business & Administrative Services

Recommendation:

Acceptance of the First Interim Positive Certification, as presented.

Madera County Superintendent of Schools

2025-2026 General Fund First Interim Report

Year to Date Actuals as of October 31, 2025

	Adopted Budget			Board Approved Revised Budget			Projected Budget			
	2025-2026	2025-2026	2025-2026	2025-2026	2025-2026	2025-2026	2025-2026	2025-2026	2025-2026	Percent
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Difference
Revenues										
LCFF Sources	10,329,875.00	8,145,633.00	\$ 18,475,508.00	10,329,875.00	8,145,633.00	\$ 18,475,508.00	10,830,727.00	8,663,172.00	\$ 19,493,899.00	5.51%
Federal Revenue	0.00	7,282,216.00	\$ 7,282,216.00	0.00	7,282,216.00	\$ 7,282,216.00	0.00	7,359,521.00	\$ 7,359,521.00	1.06%
Other State Revenue	1,050,889.00	18,660,506.00	\$ 19,711,395.00	1,050,889.00	18,660,506.00	\$ 19,711,395.00	1,055,832.00	14,857,134.00	\$ 15,912,966.00	-19.27%
Other Local Revenue	5,303,862.00	20,085,403.00	\$ 25,389,265.00	5,303,862.00	20,085,403.00	\$ 25,389,265.00	5,195,424.00	16,537,937.00	\$ 21,733,361.00	-14.40%
Total Revenues	\$ 16,684,626.00	\$ 54,173,758.00	\$ 70,858,384.00	\$ 16,684,626.00	\$ 54,173,758.00	\$ 70,858,384.00	\$ 17,081,983.00	\$ 47,417,764.00	\$ 64,499,747.00	-8.97%
Expenditures										
Certificated Salaries	2,759,026.00	11,124,832.00	\$ 13,883,858.00	2,759,026.00	11,124,832.00	\$ 13,883,858.00	2,439,839.00	10,450,344.00	\$ 12,890,183.00	-7.16%
Classified Salaries	5,385,379.00	11,051,238.00	\$ 16,436,617.00	5,385,379.00	11,051,238.00	\$ 16,436,617.00	5,374,617.00	10,923,739.00	\$ 16,298,356.00	-0.84%
Employee Benefits	3,621,056.00	10,627,055.00	\$ 14,248,111.00	3,621,056.00	10,627,055.00	\$ 14,248,111.00	3,516,724.00	10,196,616.00	\$ 13,713,340.00	-3.75%
Books and Supplies	791,309.00	1,671,068.00	\$ 2,462,377.00	791,309.00	1,671,068.00	\$ 2,462,377.00	739,810.00	2,068,221.00	\$ 2,808,031.00	14.04%
Services and Other Operating Exp	391,226.00	16,004,738.00	\$ 16,395,964.00	391,226.00	16,004,738.00	\$ 16,395,964.00	964,230.00	17,053,740.00	\$ 18,017,970.00	9.89%
Capital Outlay	4,046,486.00	5,886,386.00	\$ 9,932,872.00	4,046,486.00	5,886,386.00	\$ 9,932,872.00	4,110,586.00	6,045,601.00	\$ 10,156,187.00	2.25%
Other Outgo excluding Indirect Costs	2,094,287.00	0	\$ 2,094,287.00	2,094,287.00	0	\$ 2,094,287.00	2094287	627669	\$ 2,721,956.00	29.97%
Other Outgo-Transfers of Indirect Costs	-4,851,773.00	4,318,058.00	\$ (533,715.00)	-4,851,773.00	4,318,058.00	\$ (533,715.00)	-4,841,946.00	4,285,660.00	\$ (556,286.00)	4.23%
Total Expenditures	\$ 14,236,996.00	\$ 60,683,375.00	\$ 74,920,371.00	\$ 14,236,996.00	\$ 60,683,375.00	\$ 74,920,371.00	\$ 14,398,147.00	\$ 61,651,590.00	\$ 76,049,737.00	1.51%
Excess (Deficiency) of Revenues over Expenditures before Financing Sources and Uses	\$ 2,447,630.00	\$ (6,509,617.00)	\$ (4,061,987.00)	\$ 2,447,630.00	\$ (6,509,617.00)	\$ (4,061,987.00)	\$ 2,683,836.00	\$ (14,233,826.00)	\$ (11,549,990.00)	184.34%
Other Financing Sources/Uses										
Interfund Transfers In	0.00	0.00	\$ -	0.00	0.00	\$ -	0.00	0.00	\$ -	0.00%
Interfund Transfer Out	1,200,000.00	0.00	\$ 1,200,000.00	1,200,000.00	0.00	\$ 1,200,000.00	1,200,000.00	0.00	\$ 1,200,000.00	0.00%
Other Sources	0.00	0.00	\$ -	0.00	0.00	\$ -	0.00	143,793.00	\$ 143,793.00	0.00%
Other Uses	0.00	0.00	\$ -	0.00	0.00	\$ -	0.00	0.00	\$ -	0.00%
Contributions	-1,855,251.00	1,855,251.00	\$ -	-1,855,251.00	1,855,251.00	\$ -	-1,761,068.00	1,761,068.00	\$ -	0.00%
Total Other Financing Sources/Uses	\$ (3,055,251.00)	\$ 1,855,251.00	\$ (1,200,000.00)	\$ (3,055,251.00)	\$ 1,855,251.00	\$ (1,200,000.00)	\$ (2,961,068.00)	\$ 1,904,861.00	\$ (1,056,207.00)	-11.98%
Net Increase (Decrease) in Fund Balance	\$ (607,621.00)	\$ (4,654,366.00)	\$ (5,261,987.00)	\$ (607,621.00)	\$ (4,654,366.00)	\$ (5,261,987.00)	\$ (277,232.00)	\$ (12,328,965.00)	\$ (12,606,197.00)	139.57%
Beginning Balance	22,087,194.00	24,103,383.00	\$ 46,190,577.00	22,087,194.00	24,103,383.00	\$ 46,190,577.00	24,268,257.00	42,802,489.00	\$ 67,070,746.00	45.20%
Audit Adjustments	0	0	\$ -	0	0	\$ -	0	0	\$ -	0.00%
As of July 1 - Audited	\$ 22,087,194.00	\$ 24,103,383.00	\$ 46,190,577.00	\$ 22,087,194.00	\$ 24,103,383.00	\$ 46,190,577.00	\$ 24,268,257.00	\$ 42,802,489.00	\$ 67,070,746.00	45.20%
Restatements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Adjusted Beginning Balance	\$ 22,087,194.00	\$ 24,103,383.00	\$ 46,190,577.00	\$ 22,087,194.00	\$ 24,103,383.00	\$ 46,190,577.00	\$ 24,268,257.00	\$ 42,802,489.00	\$ 67,070,746.00	45.20%
Ending Balance	\$ 21,479,573.00	\$ 19,449,017.00	\$ 40,928,590.00	\$ 21,479,573.00	\$ 19,449,017.00	\$ 40,928,590.00	\$ 23,991,025.00	\$ 30,473,524.00	\$ 54,464,549.00	33.07%

Components for Ending Fund Balance

Madera County Superintendent of Schools

2025-2026 General Fund First Interim Report

Year to Date Actuals as of October 31, 2025

	Adopted Budget			Board Approved Revised Budget			Projected Budget			
	2025-2026	2025-2026	2025-2026	2025-2026	2025-2026	2025-2026	2025-2026	2025-2026	2025-2026	Percent
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Difference
Nonspendable Revolving Cash	2,130.00	0.00	2,130.00	2,130.00	0.00	2,130.00	2,130.00	0.00	2,130.00	0.00%
Stores	1,752.50	0.00	1,752.50	1,752.50	0.00	1,752.50	3,442.03	0.00	3,442.03	96.41%
Prepaid Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Restricted	0.00	19,449,017.00	19,449,017.00	0.00	19,449,017.00	19,449,017.00	0.00	30,473,524.00	30,473,524.00	56.68%
Committed - Stabilization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Commitments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Assigned										
Other Assignments	5,088,216.00	0.00	5,088,216.00	5,088,216.00	0.00	5,088,216.00	6,595,668.00	0.00	6,595,668.00	29.63%
LCAP Oversight	3,855.00	0.00	3,855.00	3,855.00	0.00	3,855.00	57,008.00	0.00	57,008.00	1378.81%
Differentiated Assistance	1,582,861.00	0.00	1,582,861.00	1,582,861.00	0.00	1,582,861.00	2,819,734.00	0.00	2,819,734.00	78.14%
Alt Ed Supplement &Concen Funds	1,500.00	0.00	1,500.00	1,500.00	0.00	1,500.00	218,926.00	0.00	218,926.00	14495.07%
Deferred Maintenance	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00%
Community Resource Center Project	2,500,000.00	0.00	2,500,000.00	2,500,000.00	0.00	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.00%
Unassigned/Unappropriated										
Reserve for Economic Uncertainty	14,462,870.49	0.00	14,462,870.49	14,462,870.49	0.00	14,462,870.49	14,677,450.03	0.00	14,677,450.03	1.48%
Unassigned/Unappropriated Amount	1,924,604.01	0.00	1,924,604.01	1,924,604.01	0.00	1,924,604.01	2,712,334.94	0.00	2,712,334.94	40.93%

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 sections 33129 and 42130.

Signed: _____

Date: _____

County Superintendent or Designee

Printed Name: Tricia Protzman

Title: Superintendent of Schools

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

To the State Superintendent of Public Instruction:

This interim report and certification of financial condition are hereby filed by the County Board of Education pursuant to Education Code sections 1240 and 33127.

Meeting Date: December 16, 2025

Signed: _____

County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

 X POSITIVE CERTIFICATION

As County Superintendent of Schools, I certify that based upon current projections this county office will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

 QUALIFIED CERTIFICATION

As County Superintendent of Schools, I certify that based upon current projections this county office may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

 NEGATIVE CERTIFICATION

As County Superintendent of Schools, I certify that based upon current projections this county office will not 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: Annie Arounsack

Telephone: 559.662.6231

Title: Director, Business Services

E-mail: aarounsack@mcsos.org

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected Funded ADA for County Operations Grant or county operated programs has not changed for any of the current or two subsequent fiscal years by more than two percent since budget adoption.		X
2	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
3	Salaries and Benefits	Projected total salaries and benefits for any of the current or two subsequent fiscal years has not changed by more than five percent since budget adoption.	X	
4a	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
4b	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
5	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	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
7a	Fund Balance	Projected county school service fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
7b	Cash Balance	Projected county school service fund cash balance will be positive at the end of the current fiscal year.	X	
8	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 county school service 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 county school service 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 county office 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 county office 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 county office 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	
S9	Status of Other Funds	• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
		Are any funds other than the county school service 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 county office will end the current fiscal year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	County Operations Grant ADA	Is County Operations Grant ADA decreasing in both the prior and current fiscal year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county office boundaries that are impacting the county office's ADA, either in the prior or current fiscal years?	X	
A5	Salary Increases Exceed COLA	Has the county office 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 county office provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Description	Resource Codes	Object Codes	Original Budget (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	10,329,875.00	10,329,875.00	2,030,913.59	10,830,727.00	500,852.00	4.8%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,050,889.00	1,050,889.00	277,441.82	1,055,832.00	4,943.00	0.5%
4) Other Local Revenue		8600-8799	5,303,862.00	5,303,862.00	5,084,632.47	5,195,424.00	(108,438.00)	-2.0%
5) TOTAL, REVENUES			16,684,626.00	16,684,626.00	7,392,987.88	17,081,983.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,759,026.00	2,759,026.00	786,648.33	2,439,839.00	319,187.00	11.6%
2) Classified Salaries		2000-2999	5,385,379.00	5,385,379.00	1,673,608.30	5,374,617.00	10,762.00	0.2%
3) Employee Benefits		3000-3999	3,621,056.00	3,621,056.00	1,119,910.07	3,516,724.00	104,332.00	2.9%
4) Books and Supplies		4000-4999	791,309.00	791,309.00	157,012.79	739,810.00	51,499.00	6.5%
5) Services and Other Operating Expenditures		5000-5999	391,226.00	391,226.00	364,781.00	964,230.00	(573,004.00)	-146.5%
6) Capital Outlay		6000-6999	4,046,486.00	4,046,486.00	1,171,411.76	4,110,586.00	(64,100.00)	-1.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,094,287.00	2,094,287.00	1,776,420.56	2,094,287.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,851,773.00)	(4,851,773.00)	(145,084.99)	(4,841,946.00)	(9,827.00)	0.2%
9) TOTAL, EXPENDITURES			14,236,996.00	14,236,996.00	6,904,707.82	14,398,147.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,447,630.00	2,447,630.00	488,280.06	2,683,836.00		
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	1,200,000.00	1,200,000.00	0.00	1,200,000.00	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	(1,855,251.00)	(1,855,251.00)	0.00	(1,761,068.00)	94,183.00	-5.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,055,251.00)	(3,055,251.00)	0.00	(2,961,068.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(607,621.00)	(607,621.00)	488,280.06	(277,232.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,087,194.00	22,087,194.00		24,268,257.00	2,181,063.00	9.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,087,194.00	22,087,194.00		24,268,257.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,087,194.00	22,087,194.00		24,268,257.00		
2) Ending Balance, June 30 (E + F1e)			21,479,573.00	21,479,573.00		23,991,025.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,130.00	2,130.00		2,130.00		
Stores		9712	1,752.50	1,752.50		3,442.03		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All 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	5,088,216.00	5,088,216.00		6,595,668.00		
LCAP Oversight	0000	9780	3,855.00					
Differentiated Assistance	0000	9780	1,582,861.00					
Alternative Education Supplemental & Concentration Funds	0000	9780	1,500.00					
Deferred Maintenance	0000	9780	1,000,000.00					
Community Resource Center Project	0000	9780	2,500,000.00					
LCAP Oversight	0000	9780		3,855.00				
Differentiated Assistance	0000	9780		1,582,861.00				
Alternative Education Supplemental & Concentration Funds	0000	9780		1,500.00				
Deferred Maintenance	0000	9780		1,000,000.00				
Community Resource Center Project	0000	9780		2,500,000.00				
LCAP Oversight	0000	9780				57,008.00		
Differentiated Assistance	0000	9780				2,819,734.00		
Alternative Education Supplemental & Concentration Funds	0000	9780				218,926.00		
Deferred Maintenance	0000	9780				1,000,000.00		
Community Resource Center Project	0000	9780				2,500,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	14,462,870.49	14,462,870.49		14,677,450.03		
Unassigned/Unappropriated Amount		9790	1,924,604.01	1,924,604.01		2,712,334.94		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	5,717,358.00	5,717,358.00	1,818,724.00	5,922,289.00	204,931.00	3.6%
Education Protection Account State Aid - Current Year		8012	7,448.00	7,448.00	2,528.00	10,782.00	3,334.00	44.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	73,114.00	73,114.00	0.00	73,025.00	(89.00)	-0.1%
Timber Yield Tax		8022	23.00	23.00	0.00	65.00	42.00	182.6%
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	11,667,301.00	11,667,301.00	0.00	12,366,710.00	699,409.00	6.0%
Unsecured Roll Taxes		8042	636,438.00	636,438.00	561,242.68	674,182.00	37,744.00	5.9%
Prior Years' Taxes		8043	18,113.00	18,113.00	0.00	26,248.00	8,135.00	44.9%
Supplemental Taxes		8044	100,000.00	100,000.00	0.00	365,365.00	265,365.00	265.4%

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)
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	255,713.00	255,713.00	3,505.93	55,233.00	(200,480.00)	-78.4%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			18,475,508.00	18,475,508.00	2,386,000.61	19,493,899.00	1,018,391.00	5.5%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	7,448.00	7,448.00	0.00	10,782.00	3,334.00	44.8%
All Other LCFF Transfers - Current Year	All Other	8091	(7,448.00)	(7,448.00)	0.00	(10,782.00)	(3,334.00)	44.8%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(8,145,633.00)	(8,145,633.00)	(355,087.02)	(8,663,172.00)	(517,539.00)	6.4%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			10,329,875.00	10,329,875.00	2,030,913.59	10,830,727.00	500,852.00	4.8%
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		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290						
Career and Technical Education	3500-3599	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)
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	59,610.00	59,610.00	0.00	59,002.00	(608.00)	-1.0%
Lottery - Unrestricted and Instructional Materials		8560	63,227.00	63,227.00	(3,278.18)	68,778.00	5,551.00	8.8%
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, 6680, 6685, 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	928,052.00	928,052.00	280,720.00	928,052.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,050,889.00	1,050,889.00	277,441.82	1,055,832.00	4,943.00	0.5%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	1,353,009.00	1,353,009.00	336,231.14	1,354,633.00	1,624.00	0.1%
Interest		8660	983,937.00	983,937.00	(46.86)	983,937.00	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	2,335,462.00	2,335,462.00	299,963.90	2,225,400.00	(110,062.00)	-4.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	631,454.00	631,454.00	4,448,484.29	631,454.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,303,862.00	5,303,862.00	5,084,632.47	5,195,424.00	(108,438.00)	-2.0%
TOTAL, REVENUES			16,684,626.00	16,684,626.00	7,392,987.88	17,081,983.00	397,357.00	2.4%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	337,209.00	337,209.00	146,138.02	425,375.00	(88,166.00)	-26.1%
Certificated Pupil Support Salaries		1200	997,663.00	997,663.00	252,117.34	773,922.00	223,741.00	22.4%
Certificated Supervisors' and Administrators' Salaries		1300	1,424,154.00	1,424,154.00	376,427.21	1,225,542.00	198,612.00	13.9%
Other Certificated Salaries		1900	0.00	0.00	11,965.76	15,000.00	(15,000.00)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CERTIFICATED SALARIES			2,759,026.00	2,759,026.00	786,648.33	2,439,839.00	319,187.00	11.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	437,528.00	437,528.00	135,091.96	427,971.00	9,557.00	2.2%
Classified Supervisors' and Administrators' Salaries		2300	2,082,602.00	2,082,602.00	620,573.56	2,035,924.00	46,678.00	2.2%
Clerical, Technical and Office Salaries		2400	2,865,249.00	2,865,249.00	900,708.77	2,909,802.00	(44,553.00)	-1.6%
Other Classified Salaries		2900	0.00	0.00	17,234.01	920.00	(920.00)	New
TOTAL, CLASSIFIED SALARIES			5,385,379.00	5,385,379.00	1,673,608.30	5,374,617.00	10,762.00	0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	518,138.00	518,138.00	142,673.70	454,322.00	63,816.00	12.3%
PERS		3201-3202	1,431,693.00	1,431,693.00	439,709.97	1,428,205.00	3,488.00	0.2%
OASDI/Medicare/Alternative		3301-3302	109,666.00	109,666.00	34,417.31	108,104.00	1,562.00	1.4%
Health and Welfare Benefits		3401-3402	1,096,190.00	1,096,190.00	363,631.00	1,083,591.00	12,599.00	1.1%
Unemployment Insurance		3501-3502	3,776.00	3,776.00	1,172.29	3,725.00	51.00	1.4%
Workers' Compensation		3601-3602	132,012.00	132,012.00	39,735.44	125,720.00	6,292.00	4.8%
OPEB, Allocated		3701-3702	324,828.00	324,828.00	97,879.10	309,457.00	15,371.00	4.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,753.00	4,753.00	691.26	3,600.00	1,153.00	24.3%
TOTAL, EMPLOYEE BENEFITS			3,621,056.00	3,621,056.00	1,119,910.07	3,516,724.00	104,332.00	2.9%
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	1,122.00	1,122.00	0.00	722.00	400.00	35.7%
Materials and Supplies		4300	649,975.00	649,975.00	95,504.82	564,252.00	85,723.00	13.2%
Noncapitalized Equipment		4400	140,212.00	140,212.00	61,507.97	174,836.00	(34,624.00)	-24.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			791,309.00	791,309.00	157,012.79	739,810.00	51,499.00	6.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	13,621.00	13,621.00	0.00	219,621.00	(206,000.00)	-1,512.4%
Travel and Conferences		5200	103,331.00	103,331.00	31,553.41	109,823.00	(6,492.00)	-6.3%
Dues and Memberships		5300	89,580.00	89,580.00	60,554.50	115,310.00	(25,730.00)	-28.7%
Insurance		5400-5450	143,551.00	143,551.00	0.00	175,351.00	(31,800.00)	-22.2%
Operations and Housekeeping Services		5500	311,194.00	311,194.00	121,288.06	374,694.00	(63,500.00)	-20.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	484,874.00	484,874.00	132,460.91	492,863.00	(7,989.00)	-1.6%
Transfers of Direct Costs		5710	(1,878,605.00)	(1,878,605.00)	(327,602.37)	(1,764,711.00)	(113,894.00)	6.1%
Transfers of Direct Costs - Interfund		5750	(245,004.00)	(245,004.00)	(39,743.87)	(245,059.00)	55.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,174,263.00	1,174,263.00	363,368.09	1,287,322.00	(113,059.00)	-9.6%
Communications		5900	194,421.00	194,421.00	22,902.27	199,016.00	(4,595.00)	-2.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			391,226.00	391,226.00	364,781.00	964,230.00	(573,004.00)	-146.5%
CAPITAL OUTLAY								
Land		6100	295,000.00	295,000.00	0.00	295,000.00	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	3,387,138.00	3,387,138.00	1,171,206.31	3,387,138.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and 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	210,098.00	210,098.00	205.45	280,098.00	(70,000.00)	-33.3%
Equipment Replacement		6500	154,250.00	154,250.00	0.00	148,350.00	5,900.00	3.8%
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			4,046,486.00	4,046,486.00	1,171,411.76	4,110,586.00	(64,100.00)	-1.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	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%
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	592,843.00	592,843.00	303,753.26	592,843.00	0.00	0.0%
Other Debt Service - Principal		7439	1,501,444.00	1,501,444.00	1,472,667.30	1,501,444.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,094,287.00	2,094,287.00	1,776,420.56	2,094,287.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(4,318,058.00)	(4,318,058.00)	(40,756.05)	(4,285,660.00)	(32,398.00)	0.8%
Transfers of Indirect Costs - Interfund		7350	(533,715.00)	(533,715.00)	(104,328.94)	(556,286.00)	22,571.00	-4.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,851,773.00)	(4,851,773.00)	(145,084.99)	(4,841,946.00)	(9,827.00)	0.2%
TOTAL, EXPENDITURES			14,236,996.00	14,236,996.00	6,904,707.82	14,398,147.00	(161,151.00)	-1.1%
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)
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	1,200,000.00	1,200,000.00	0.00	1,200,000.00	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			1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(1,855,251.00)	(1,855,251.00)	0.00	(1,761,068.00)	94,183.00	-5.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,855,251.00)	(1,855,251.00)	0.00	(1,761,068.00)	94,183.00	-5.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,055,251.00)	(3,055,251.00)	0.00	(2,961,068.00)	94,183.00	-3.1%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	8,145,633.00	8,145,633.00	355,087.02	8,663,172.00	517,539.00	6.4%
2) Federal Revenue		8100-8299	7,282,216.00	7,282,216.00	182,845.00	7,359,521.00	77,305.00	1.1%
3) Other State Revenue		8300-8599	18,660,506.00	18,660,506.00	3,983,693.08	14,857,134.00	(3,803,372.00)	-20.4%
4) Other Local Revenue		8600-8799	20,085,403.00	20,085,403.00	2,924,569.68	16,537,937.00	(3,547,466.00)	-17.7%
5) TOTAL, REVENUES			54,173,758.00	54,173,758.00	7,446,194.78	47,417,764.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	11,124,832.00	11,124,832.00	2,791,449.62	10,450,344.00	674,488.00	6.1%
2) Classified Salaries		2000-2999	11,051,238.00	11,051,238.00	2,642,044.93	10,923,739.00	127,499.00	1.2%
3) Employee Benefits		3000-3999	10,627,055.00	10,627,055.00	2,632,765.15	10,196,616.00	430,439.00	4.1%
4) Books and Supplies		4000-4999	1,671,068.00	1,671,068.00	200,508.43	2,068,221.00	(397,153.00)	-23.8%
5) Services and Other Operating Expenditures		5000-5999	16,004,738.00	16,004,738.00	1,834,508.12	17,053,740.00	(1,049,002.00)	-6.6%
6) Capital Outlay		6000-6999	5,886,386.00	5,886,386.00	926,501.19	6,045,601.00	(159,215.00)	-2.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	626,086.21	627,669.00	(627,669.00)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,318,058.00	4,318,058.00	40,756.05	4,285,660.00	32,398.00	0.8%
9) TOTAL, EXPENDITURES			60,683,375.00	60,683,375.00	11,694,619.70	61,651,590.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,509,617.00)	(6,509,617.00)	(4,248,424.92)	(14,233,826.00)		
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	143,793.00	143,793.00	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,855,251.00	1,855,251.00	0.00	1,761,068.00	(94,183.00)	-5.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,855,251.00	1,855,251.00	0.00	1,904,861.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,654,366.00)	(4,654,366.00)	(4,248,424.92)	(12,328,965.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	24,103,383.00	24,103,383.00		42,802,489.00	18,699,106.00	77.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,103,383.00	24,103,383.00		42,802,489.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,103,383.00	24,103,383.00		42,802,489.00		
2) Ending Balance, June 30 (E + F1e)			19,449,017.00	19,449,017.00		30,473,524.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (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 Others		9719	0.00	0.00		0.00		
b) Restricted		9740	19,449,017.00	19,449,017.00		30,473,524.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sups.		8070	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	8,145,633.00	8,145,633.00	355,087.02	8,663,172.00	517,539.00	6.4%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			8,145,633.00	8,145,633.00	355,087.02	8,663,172.00	517,539.00	6.4%
FEDERAL REVENUE								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,579,152.00	4,579,152.00	0.00	4,579,152.00	0.00	0.0%
Special Education Discretionary Grants		8182	227,305.00	227,305.00	7,798.00	225,531.00	(1,774.00)	-0.8%
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%
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	327,168.00	327,168.00	75,365.00	346,138.00	18,970.00	5.8%
Title I, Part D, Local Delinquent Programs	3025	8290	175,193.00	175,193.00	40,571.00	175,193.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	26,493.00	26,493.00	1,450.00	26,493.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	1,946,905.00	1,946,905.00	57,661.00	2,007,014.00	60,109.00	3.1%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			7,282,216.00	7,282,216.00	182,845.00	7,359,521.00	77,305.00	1.1%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	10,896,798.00	10,896,798.00	3,165,764.00	10,394,118.00	(502,680.00)	-4.6%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	1,309,966.00	1,309,966.00	379,198.00	1,354,282.00	44,316.00	3.4%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	27,145.00	27,145.00	(4,138.64)	29,684.00	2,539.00	9.4%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	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)
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	75,000.00	75,000.00	60,000.00	75,000.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	193,822.00	193,822.00	34,110.00	193,822.00	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	6,157,775.00	6,157,775.00	348,759.72	2,810,228.00	(3,347,547.00)	-54.4%
TOTAL, OTHER STATE REVENUE			18,660,506.00	18,660,506.00	3,983,693.08	14,857,134.00	(3,803,372.00)	-20.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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	264,148.00	264,148.00	18,092.26	264,148.00	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	624.00	624.00	0.00	624.00	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	2,001,837.00	2,001,837.00	132,557.47	2,518,034.00	516,197.00	25.8%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	9,477,256.00	9,477,256.00	409,326.70	5,320,770.00	(4,156,486.00)	-43.9%
Tuition		8710	8,341,538.00	8,341,538.00	2,364,593.25	8,434,361.00	92,823.00	1.1%
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,085,403.00	20,085,403.00	2,924,569.68	16,537,937.00	(3,547,466.00)	-17.7%
TOTAL, REVENUES			54,173,758.00	54,173,758.00	7,446,194.78	47,417,764.00	(6,755,994.00)	-12.5%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,679,582.00	7,679,582.00	1,798,658.30	7,282,202.00	397,380.00	5.2%
Certificated Pupil Support Salaries		1200	215,314.00	215,314.00	67,820.19	175,277.00	40,037.00	18.6%
Certificated Supervisors' and Administrators' Salaries		1300	3,096,428.00	3,096,428.00	870,337.93	2,793,767.00	302,661.00	9.8%
Other Certificated Salaries		1900	133,508.00	133,508.00	54,633.20	199,098.00	(65,590.00)	-49.1%
TOTAL, CERTIFICATED SALARIES			11,124,832.00	11,124,832.00	2,791,449.62	10,450,344.00	674,488.00	6.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,552,203.00	6,552,203.00	1,373,650.71	6,509,140.00	43,063.00	0.7%
Classified Support Salaries		2200	2,458,416.00	2,458,416.00	600,041.16	2,279,372.00	179,044.00	7.3%
Classified Supervisors' and Administrators' Salaries		2300	269,281.00	269,281.00	74,465.80	254,865.00	14,416.00	5.4%
Clerical, Technical and Office Salaries		2400	1,515,416.00	1,515,416.00	501,293.35	1,526,152.00	(10,736.00)	-0.7%
Other Classified Salaries		2900	255,922.00	255,922.00	92,593.91	354,210.00	(98,288.00)	-38.4%
TOTAL, CLASSIFIED SALARIES			11,051,238.00	11,051,238.00	2,642,044.93	10,923,739.00	127,499.00	1.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,006,934.00	3,006,934.00	453,852.94	2,865,579.00	141,355.00	4.7%
PERS		3201-3202	2,929,685.00	2,929,685.00	730,271.89	2,845,710.00	83,975.00	2.9%
OASDI/Medicare/Alternative		3301-3302	292,050.00	292,050.00	82,825.41	277,523.00	14,527.00	5.0%
Health and Welfare Benefits		3401-3402	3,223,701.00	3,223,701.00	739,156.32	3,080,348.00	143,353.00	4.4%
Unemployment Insurance		3501-3502	10,078.00	10,078.00	2,597.31	9,511.00	567.00	5.6%
Workers' Compensation		3601-3602	341,116.00	341,116.00	87,736.40	322,391.00	18,725.00	5.5%
OPEB, Allocated		3701-3702	822,037.00	822,037.00	536,106.90	794,436.00	27,601.00	3.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,454.00	1,454.00	217.98	1,118.00	336.00	23.1%
TOTAL, EMPLOYEE BENEFITS			10,627,055.00	10,627,055.00	2,632,765.15	10,196,616.00	430,439.00	4.1%
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)
Approved Textbooks and Core Curricula Materials		4100	1,370.00	1,370.00	0.00	1,370.00	0.00	0.0%
Books and Other Reference Materials		4200	233.00	233.00	0.00	197.00	36.00	15.5%
Materials and Supplies		4300	1,432,860.00	1,432,860.00	152,181.64	1,761,542.00	(328,682.00)	-22.9%
Noncapitalized Equipment		4400	236,605.00	236,605.00	48,326.79	305,112.00	(68,507.00)	-29.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,671,068.00	1,671,068.00	200,508.43	2,068,221.00	(397,153.00)	-23.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,598,791.00	3,598,791.00	103,852.11	4,451,203.00	(852,412.00)	-23.7%
Travel and Conferences		5200	1,603,187.00	1,603,187.00	70,412.56	371,305.00	1,231,882.00	76.8%
Dues and Memberships		5300	6,809.00	6,809.00	3,860.00	7,469.00	(660.00)	-9.7%
Insurance		5400-5450	40,387.00	40,387.00	0.00	41,440.00	(1,053.00)	-2.6%
Operations and Housekeeping Services		5500	344,405.00	344,405.00	113,150.54	470,012.00	(125,607.00)	-36.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	790,392.00	790,392.00	216,748.23	892,660.00	(102,268.00)	-12.9%
Transfers of Direct Costs		5710	1,878,605.00	1,878,605.00	327,602.37	1,764,711.00	113,894.00	6.1%
Transfers of Direct Costs - Interfund		5750	44,000.00	44,000.00	0.00	44,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,601,724.00	7,601,724.00	981,085.93	8,905,271.00	(1,303,547.00)	-17.1%
Communications		5900	96,438.00	96,438.00	17,796.38	105,669.00	(9,231.00)	-9.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,004,738.00	16,004,738.00	1,834,508.12	17,053,740.00	(1,049,002.00)	-6.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	25,719.00	30,000.00	(30,000.00)	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,615,716.00	5,615,716.00	891,492.73	5,555,386.00	60,330.00	1.1%
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	270,670.00	270,670.00	9,289.46	316,422.00	(45,752.00)	-16.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	143,793.00	(143,793.00)	New
TOTAL, CAPITAL OUTLAY			5,886,386.00	5,886,386.00	926,501.19	6,045,601.00	(159,215.00)	-2.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	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%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
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	626,086.21	627,669.00	(627,669.00)	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	626,086.21	627,669.00	(627,669.00)	New
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	4,318,058.00	4,318,058.00	40,756.05	4,285,660.00	32,398.00	0.8%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,318,058.00	4,318,058.00	40,756.05	4,285,660.00	32,398.00	0.8%
TOTAL, EXPENDITURES			60,683,375.00	60,683,375.00	11,694,619.70	61,651,590.00	(968,215.00)	-1.6%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		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: 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								
County School Bldg 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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	143,793.00	143,793.00	New
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	143,793.00	143,793.00	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	1,855,251.00	1,855,251.00	0.00	1,761,068.00	(94,183.00)	-5.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,855,251.00	1,855,251.00	0.00	1,761,068.00	(94,183.00)	-5.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,855,251.00	1,855,251.00	0.00	1,904,861.00	(49,610.00)	-2.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	18,475,508.00	18,475,508.00	2,386,000.61	19,493,899.00	1,018,391.00	5.5%
2) Federal Revenue		8100-8299	7,282,216.00	7,282,216.00	182,845.00	7,359,521.00	77,305.00	1.1%
3) Other State Revenue		8300-8599	19,711,395.00	19,711,395.00	4,261,134.90	15,912,966.00	(3,798,429.00)	-19.3%
4) Other Local Revenue		8600-8799	25,389,265.00	25,389,265.00	8,009,202.15	21,733,361.00	(3,655,904.00)	-14.4%
5) TOTAL, REVENUES			70,858,384.00	70,858,384.00	14,839,182.66	64,499,747.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	13,883,858.00	13,883,858.00	3,578,097.95	12,890,183.00	993,675.00	7.2%
2) Classified Salaries		2000-2999	16,436,617.00	16,436,617.00	4,315,653.23	16,298,356.00	138,261.00	0.8%
3) Employee Benefits		3000-3999	14,248,111.00	14,248,111.00	3,752,675.22	13,713,340.00	534,771.00	3.8%
4) Books and Supplies		4000-4999	2,462,377.00	2,462,377.00	357,521.22	2,808,031.00	(345,654.00)	-14.0%
5) Services and Other Operating Expenditures		5000-5999	16,395,964.00	16,395,964.00	2,199,289.12	18,017,970.00	(1,622,006.00)	-9.9%
6) Capital Outlay		6000-6999	9,932,872.00	9,932,872.00	2,097,912.95	10,156,187.00	(223,315.00)	-2.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,094,287.00	2,094,287.00	2,402,506.77	2,721,956.00	(627,669.00)	-30.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(533,715.00)	(533,715.00)	(104,328.94)	(556,286.00)	22,571.00	-4.2%
9) TOTAL, EXPENDITURES			74,920,371.00	74,920,371.00	18,599,327.52	76,049,737.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,061,987.00)	(4,061,987.00)	(3,760,144.86)	(11,549,990.00)		
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	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	143,793.00	143,793.00	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			(1,200,000.00)	(1,200,000.00)	0.00	(1,056,207.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,261,987.00)	(5,261,987.00)	(3,760,144.86)	(12,606,197.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	46,190,577.00	46,190,577.00		67,070,746.00	20,880,169.00	45.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,190,577.00	46,190,577.00		67,070,746.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,190,577.00	46,190,577.00		67,070,746.00		
2) Ending Balance, June 30 (E + F1e)			40,928,590.00	40,928,590.00		54,464,549.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,130.00	2,130.00		2,130.00		
Stores		9712	1,752.50	1,752.50		3,442.03		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	19,449,017.00	19,449,017.00		30,473,524.00		
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	5,088,216.00	5,088,216.00		6,595,668.00		
LCAP Oversight	0000	9780	3,855.00					
Differentiated Assistance	0000	9780	1,582,861.00					
Alternative Education Supplemental & Concentration Funds	0000	9780	1,500.00					
Deferred Maintenance	0000	9780	1,000,000.00					
Community Resource Center Project	0000	9780	2,500,000.00					
LCAP Oversight	0000	9780		3,855.00				
Differentiated Assistance	0000	9780		1,582,861.00				
Alternative Education Supplemental & Concentration Funds	0000	9780		1,500.00				
Deferred Maintenance	0000	9780		1,000,000.00				
Community Resource Center Project	0000	9780		2,500,000.00				
LCAP Oversight	0000	9780				57,008.00		
Differentiated Assistance	0000	9780				2,819,734.00		
Alternative Education Supplemental & Concentration Funds	0000	9780				218,926.00		
Deferred Maintenance	0000	9780				1,000,000.00		
Community Resource Center Project	0000	9780				2,500,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	14,462,870.49	14,462,870.49		14,677,450.03		
Unassigned/Unappropriated Amount		9790	1,924,604.01	1,924,604.01		2,712,334.94		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	5,717,358.00	5,717,358.00	1,818,724.00	5,922,289.00	204,931.00	3.6%
Education Protection Account State Aid - Current Year		8012	7,448.00	7,448.00	2,528.00	10,782.00	3,334.00	44.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	73,114.00	73,114.00	0.00	73,025.00	(89.00)	-0.1%
Timber Yield Tax		8022	23.00	23.00	0.00	65.00	42.00	182.6%
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	11,667,301.00	11,667,301.00	0.00	12,366,710.00	699,409.00	6.0%
Unsecured Roll Taxes		8042	636,438.00	636,438.00	561,242.68	674,182.00	37,744.00	5.9%
Prior Years' Taxes		8043	18,113.00	18,113.00	0.00	26,248.00	8,135.00	44.9%
Supplemental Taxes		8044	100,000.00	100,000.00	0.00	365,365.00	265,365.00	265.4%

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)
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	255,713.00	255,713.00	3,505.93	55,233.00	(200,480.00)	-78.4%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			18,475,508.00	18,475,508.00	2,386,000.61	19,493,899.00	1,018,391.00	5.5%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	7,448.00	7,448.00	0.00	10,782.00	3,334.00	44.8%
All Other LCFF Transfers - Current Year	All Other	8091	(7,448.00)	(7,448.00)	0.00	(10,782.00)	(3,334.00)	44.8%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			18,475,508.00	18,475,508.00	2,386,000.61	19,493,899.00	1,018,391.00	5.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,579,152.00	4,579,152.00	0.00	4,579,152.00	0.00	0.0%
Special Education Discretionary Grants		8182	227,305.00	227,305.00	7,798.00	225,531.00	(1,774.00)	-0.8%
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%
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	327,168.00	327,168.00	75,365.00	346,138.00	18,970.00	5.8%
Title I, Part D, Local Delinquent Programs	3025	8290	175,193.00	175,193.00	40,571.00	175,193.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	26,493.00	26,493.00	1,450.00	26,493.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	1,946,905.00	1,946,905.00	57,661.00	2,007,014.00	60,109.00	3.1%

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)
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			7,282,216.00	7,282,216.00	182,845.00	7,359,521.00	77,305.00	1.1%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	10,896,798.00	10,896,798.00	3,165,764.00	10,394,118.00	(502,680.00)	-4.6%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	1,309,966.00	1,309,966.00	379,198.00	1,354,282.00	44,316.00	3.4%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	59,610.00	59,610.00	0.00	59,002.00	(608.00)	-1.0%
Lottery - Unrestricted and Instructional Materials		8560	90,372.00	90,372.00	(7,416.82)	98,462.00	8,090.00	9.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	75,000.00	75,000.00	60,000.00	75,000.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	193,822.00	193,822.00	34,110.00	193,822.00	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	7,085,827.00	7,085,827.00	629,479.72	3,738,280.00	(3,347,547.00)	-47.2%
TOTAL, OTHER STATE REVENUE			19,711,395.00	19,711,395.00	4,261,134.90	15,912,966.00	(3,798,429.00)	-19.3%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	264,148.00	264,148.00	18,092.26	264,148.00	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	624.00	624.00	0.00	624.00	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	1,353,009.00	1,353,009.00	336,231.14	1,354,633.00	1,624.00	0.1%
Interest		8660	983,937.00	983,937.00	(46.86)	983,937.00	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	4,337,299.00	4,337,299.00	432,521.37	4,743,434.00	406,135.00	9.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	10,108,710.00	10,108,710.00	4,857,810.99	5,952,224.00	(4,156,486.00)	-41.1%
Tuition		8710	8,341,538.00	8,341,538.00	2,364,593.25	8,434,361.00	92,823.00	1.1%
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,389,265.00	25,389,265.00	8,009,202.15	21,733,361.00	(3,655,904.00)	-14.4%
TOTAL, REVENUES			70,858,384.00	70,858,384.00	14,839,182.66	64,499,747.00	(6,358,637.00)	-9.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	8,016,791.00	8,016,791.00	1,944,796.32	7,707,577.00	309,214.00	3.9%
Certificated Pupil Support Salaries		1200	1,212,977.00	1,212,977.00	319,937.53	949,199.00	263,778.00	21.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Certificated Supervisors' and Administrators' Salaries		1300	4,520,582.00	4,520,582.00	1,246,765.14	4,019,309.00	501,273.00	11.1%
Other Certificated Salaries		1900	133,508.00	133,508.00	66,598.96	214,098.00	(80,590.00)	-60.4%
TOTAL, CERTIFICATED SALARIES			13,883,858.00	13,883,858.00	3,578,097.95	12,890,183.00	993,675.00	7.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,552,203.00	6,552,203.00	1,373,650.71	6,509,140.00	43,063.00	0.7%
Classified Support Salaries		2200	2,895,944.00	2,895,944.00	735,133.12	2,707,343.00	188,601.00	6.5%
Classified Supervisors' and Administrators' Salaries		2300	2,351,883.00	2,351,883.00	695,039.36	2,290,789.00	61,094.00	2.6%
Clerical, Technical and Office Salaries		2400	4,380,665.00	4,380,665.00	1,402,002.12	4,435,954.00	(55,289.00)	-1.3%
Other Classified Salaries		2900	255,922.00	255,922.00	109,827.92	355,130.00	(99,208.00)	-38.8%
TOTAL, CLASSIFIED SALARIES			16,436,617.00	16,436,617.00	4,315,653.23	16,298,356.00	138,261.00	0.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,525,072.00	3,525,072.00	596,526.64	3,319,901.00	205,171.00	5.8%
PERS		3201-3202	4,361,378.00	4,361,378.00	1,169,981.86	4,273,915.00	87,463.00	2.0%
OASDI/Medicare/Alternative		3301-3302	401,716.00	401,716.00	117,242.72	385,627.00	16,089.00	4.0%
Health and Welfare Benefits		3401-3402	4,319,891.00	4,319,891.00	1,102,787.32	4,163,939.00	155,952.00	3.6%
Unemployment Insurance		3501-3502	13,854.00	13,854.00	3,769.60	13,236.00	618.00	4.5%
Workers' Compensation		3601-3602	473,128.00	473,128.00	127,471.84	448,111.00	25,017.00	5.3%
OPEB, Allocated		3701-3702	1,146,865.00	1,146,865.00	633,986.00	1,103,893.00	42,972.00	3.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	6,207.00	6,207.00	909.24	4,718.00	1,489.00	24.0%
TOTAL, EMPLOYEE BENEFITS			14,248,111.00	14,248,111.00	3,752,675.22	13,713,340.00	534,771.00	3.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,370.00	1,370.00	0.00	1,370.00	0.00	0.0%
Books and Other Reference Materials		4200	1,355.00	1,355.00	0.00	919.00	436.00	32.2%
Materials and Supplies		4300	2,082,835.00	2,082,835.00	247,686.46	2,325,794.00	(242,959.00)	-11.7%
Noncapitalized Equipment		4400	376,817.00	376,817.00	109,834.76	479,948.00	(103,131.00)	-27.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,462,377.00	2,462,377.00	357,521.22	2,808,031.00	(345,654.00)	-14.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,612,412.00	3,612,412.00	103,852.11	4,670,824.00	(1,058,412.00)	-29.3%
Travel and Conferences		5200	1,706,518.00	1,706,518.00	101,965.97	481,128.00	1,225,390.00	71.8%
Dues and Memberships		5300	96,389.00	96,389.00	64,414.50	122,779.00	(26,390.00)	-27.4%
Insurance		5400-5450	183,938.00	183,938.00	0.00	216,791.00	(32,853.00)	-17.9%
Operations and Housekeeping Services		5500	655,599.00	655,599.00	234,438.60	844,706.00	(189,107.00)	-28.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,275,266.00	1,275,266.00	349,209.14	1,385,523.00	(110,257.00)	-8.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(201,004.00)	(201,004.00)	(39,743.87)	(201,059.00)	55.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,775,987.00	8,775,987.00	1,344,454.02	10,192,593.00	(1,416,606.00)	-16.1%
Communications		5900	290,859.00	290,859.00	40,698.65	304,685.00	(13,826.00)	-4.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,395,964.00	16,395,964.00	2,199,289.12	18,017,970.00	(1,622,006.00)	-9.9%
CAPITAL OUTLAY								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Land		6100	295,000.00	295,000.00	25,719.00	325,000.00	(30,000.00)	-10.2%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	9,002,854.00	9,002,854.00	2,062,699.04	8,942,524.00	60,330.00	0.7%
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	480,768.00	480,768.00	9,494.91	596,520.00	(115,752.00)	-24.1%
Equipment Replacement		6500	154,250.00	154,250.00	0.00	148,350.00	5,900.00	3.8%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	143,793.00	(143,793.00)	New
TOTAL, CAPITAL OUTLAY			9,932,872.00	9,932,872.00	2,097,912.95	10,156,187.00	(223,315.00)	-2.2%
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	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%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	592,843.00	592,843.00	303,753.26	592,843.00	0.00	0.0%
Other Debt Service - Principal		7439	1,501,444.00	1,501,444.00	2,098,753.51	2,129,113.00	(627,669.00)	-41.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,094,287.00	2,094,287.00	2,402,506.77	2,721,956.00	(627,669.00)	-30.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(533,715.00)	(533,715.00)	(104,328.94)	(556,286.00)	22,571.00	-4.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(533,715.00)	(533,715.00)	(104,328.94)	(556,286.00)	22,571.00	-4.2%
TOTAL, EXPENDITURES			74,920,371.00	74,920,371.00	18,599,327.52	76,049,737.00	(1,129,366.00)	-1.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		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: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	1,200,000.00	1,200,000.00	0.00	1,200,000.00	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			1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg 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	143,793.00	143,793.00	New
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	143,793.00	143,793.00	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		
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)			(1,200,000.00)	(1,200,000.00)	0.00	(1,056,207.00)	(143,793.00)	12.0%

Resource	Description	2025-26 Projected Totals
6018	Student Support and Enrichment Block Grant	235,287.00
6300	Lottery: Instructional Materials	121,463.00
6371	CalWORKs for ROCP or Adult Education	14,808.00
6500	Special Education	18,704,139.00
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	40,000.00
6546	Mental Health-Related Services	1,303,474.00
6620	Reversing Opioid Overdoses	33,361.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	47,895.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	193,518.00
7311	Classified School Employee Professional Development Block Grant	3,347.00
7399	LCFF Equity Multiplier	154,109.00
7810	Other Restricted State	1,545.00
9010	Other Restricted Local	9,620,578.00
Total, Restricted Balance		30,473,524.00

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	4,338,295.00	4,338,295.00	1,083,008.82	4,568,063.00	229,768.00	5.3%
2) Federal Revenue		8100-8299	340,668.00	340,668.00	118,030.00	506,168.00	165,500.00	48.6%
3) Other State Revenue		8300-8599	393,540.00	393,540.00	90,020.45	472,766.00	79,226.00	20.1%
4) Other Local Revenue		8600-8799	264,587.00	264,587.00	35,771.65	264,587.00	0.00	0.0%
5) TOTAL, REVENUES			5,337,090.00	5,337,090.00	1,326,830.92	5,811,584.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,968,085.00	1,968,085.00	554,000.65	1,926,692.00	41,393.00	2.1%
2) Classified Salaries		2000-2999	521,138.00	521,138.00	161,213.32	514,381.00	6,757.00	1.3%
3) Employee Benefits		3000-3999	1,184,623.00	1,184,623.00	287,623.02	1,175,774.00	8,849.00	0.7%
4) Books and Supplies		4000-4999	478,212.00	478,212.00	92,410.25	532,828.00	(54,616.00)	-11.4%
5) Services and Other Operating Expenditures		5000-5999	1,302,651.00	1,302,651.00	390,540.89	1,604,085.00	(301,434.00)	-23.1%
6) Capital Outlay		6000-6999	261,677.00	261,677.00	27,769.22	267,511.00	(5,834.00)	-2.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	6,014.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	68,729.00	68,729.00	17,647.88	89,469.00	(20,740.00)	-30.2%
9) TOTAL, EXPENDITURES			5,785,115.00	5,785,115.00	1,537,219.23	6,110,740.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(448,025.00)	(448,025.00)	(210,388.31)	(299,156.00)		
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)			(448,025.00)	(448,025.00)	(210,388.31)	(299,156.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,800,726.00	4,800,726.00		6,216,612.00	1,415,886.00	29.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,800,726.00	4,800,726.00		6,216,612.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,800,726.00	4,800,726.00		6,216,612.00		
2) Ending Balance, June 30 (E + F1e)			4,352,701.00	4,352,701.00		5,917,456.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	138,944.00	138,944.00		350,102.00		
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	4,219,614.00	4,219,614.00		5,573,211.00		
e) Unassigned/Unappropriated								
Reserv e for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(5,857.00)	(5,857.00)		(5,857.00)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	3,192,400.00	3,192,400.00	759,044.00	2,953,665.00	(238,735.00)	-7.5%
Education Protection Account State Aid - Current Year		8012	580,399.00	580,399.00	179,812.00	1,040,688.00	460,289.00	79.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	565,496.00	565,496.00	144,152.82	573,710.00	8,214.00	1.5%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,338,295.00	4,338,295.00	1,083,008.82	4,568,063.00	229,768.00	5.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	21,419.00	21,419.00	0.00	21,419.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 5630	8290	319,249.00	319,249.00	118,030.00	484,749.00	165,500.00	51.8%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			340,668.00	340,668.00	118,030.00	506,168.00	165,500.00	48.6%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	11,890.00	11,890.00	0.00	11,890.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	75,220.00	75,220.00	(6,173.55)	75,220.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	77,934.00	77,934.00	15,652.00	77,934.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	53,187.00	53,187.00	15,108.00	53,187.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	175,309.00	175,309.00	65,434.00	254,535.00	79,226.00	45.2%
TOTAL, OTHER STATE REVENUE			393,540.00	393,540.00	90,020.45	472,766.00	79,226.00	20.1%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	138,323.00	138,323.00	0.00	138,323.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	350.00	350.00	0.00	350.00	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	850.00	850.00	265.65	850.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	125,064.00	125,064.00	35,506.00	125,064.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			264,587.00	264,587.00	35,771.65	264,587.00	0.00	0.0%
TOTAL, REVENUES			5,337,090.00	5,337,090.00	1,326,830.92	5,811,584.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,532,324.00	1,532,324.00	407,224.34	1,488,275.00	44,049.00	2.9%
Certificated Pupil Support Salaries		1200	116,124.00	116,124.00	42,765.01	151,502.00	(35,378.00)	-30.5%
Certificated Supervisors' and Administrators' Salaries		1300	313,780.00	313,780.00	101,297.72	281,029.00	32,751.00	10.4%
Other Certificated Salaries		1900	5,857.00	5,857.00	2,713.58	5,886.00	(29.00)	-0.5%
TOTAL, CERTIFICATED SALARIES			1,968,085.00	1,968,085.00	554,000.65	1,926,692.00	41,393.00	2.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	69,414.00	69,414.00	20,118.20	70,982.00	(1,568.00)	-2.3%
Classified Support Salaries		2200	78,558.00	78,558.00	16,245.52	67,528.00	11,030.00	14.0%

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	64,329.00	64,329.00	20,886.52	63,982.00	347.00	0.5%
Clerical, Technical and Office Salaries		2400	308,837.00	308,837.00	103,963.08	311,889.00	(3,052.00)	-1.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			521,138.00	521,138.00	161,213.32	514,381.00	6,757.00	1.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	542,062.00	542,062.00	100,969.39	534,157.00	7,905.00	1.5%
PERS		3201-3202	135,775.00	135,775.00	41,735.83	133,971.00	1,804.00	1.3%
OASDI/Medicare/Alternative		3301-3302	33,341.00	33,341.00	10,336.25	32,487.00	854.00	2.6%
Health and Welfare Benefits		3401-3402	335,515.00	335,515.00	94,276.64	340,252.00	(4,737.00)	-1.4%
Unemployment Insurance		3501-3502	1,152.00	1,152.00	337.54	1,121.00	31.00	2.7%
Workers' Compensation		3601-3602	38,773.00	38,773.00	11,381.21	37,777.00	996.00	2.6%
OPEB, Allocated		3701-3702	97,138.00	97,138.00	28,421.44	95,200.00	1,938.00	2.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	867.00	867.00	164.72	809.00	58.00	6.7%
TOTAL, EMPLOYEE BENEFITS			1,184,623.00	1,184,623.00	287,623.02	1,175,774.00	8,849.00	0.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	39,627.00	39,627.00	0.00	39,627.00	0.00	0.0%
Books and Other Reference Materials		4200	2,763.00	2,763.00	0.00	2,763.00	0.00	0.0%
Materials and Supplies		4300	308,600.00	308,600.00	72,626.51	343,914.00	(35,314.00)	-11.4%
Noncapitalized Equipment		4400	127,222.00	127,222.00	19,783.74	146,524.00	(19,302.00)	-15.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			478,212.00	478,212.00	92,410.25	532,828.00	(54,616.00)	-11.4%
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	15,111.00	15,111.00	2,573.29	14,468.00	643.00	4.3%
Dues and Memberships		5300	3,590.00	3,590.00	3,412.50	3,794.00	(204.00)	-5.7%
Insurance		5400-5450	13,665.00	13,665.00	0.00	13,665.00	0.00	0.0%
Operations and Housekeeping Services		5500	122,004.00	122,004.00	67,434.43	259,186.00	(137,182.00)	-112.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	305,199.00	305,199.00	71,217.90	305,499.00	(300.00)	-0.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	180,818.00	180,818.00	33,676.93	180,873.00	(55.00)	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	638,680.00	638,680.00	205,088.89	796,355.00	(157,675.00)	-24.7%
Communications		5900	23,584.00	23,584.00	7,136.95	30,245.00	(6,661.00)	-28.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,302,651.00	1,302,651.00	390,540.89	1,604,085.00	(301,434.00)	-23.1%
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	245,677.00	245,677.00	27,769.22	251,511.00	(5,834.00)	-2.4%
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	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	16,000.00	16,000.00	0.00	16,000.00	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			261,677.00	261,677.00	27,769.22	267,511.00	(5,834.00)	-2.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	6,014.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	6,014.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	68,729.00	68,729.00	17,647.88	89,469.00	(20,740.00)	-30.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			68,729.00	68,729.00	17,647.88	89,469.00	(20,740.00)	-30.2%
TOTAL, EXPENDITURES			5,785,115.00	5,785,115.00	1,537,219.23	6,110,740.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
6300	Lottery: Instructional Materials	159,848.00
6500	Special Education	108,163.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	72,442.00
9010	Other Restricted Local	9,649.00
Total, Restricted Balance		350,102.00

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	7,383,373.00	7,383,373.00	0.00	7,383,373.00	0.00	0.0%
3) Other State Revenue		8300-8599	13,349,918.00	13,349,918.00	3,703,118.00	13,358,802.00	8,884.00	0.1%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			20,733,291.00	20,733,291.00	3,703,118.00	20,742,175.00		
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	20,733,291.00	20,733,291.00	3,703,118.00	20,765,768.00	(32,477.00)	-0.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,733,291.00	20,733,291.00	3,703,118.00	20,765,768.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	(23,593.00)		
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	(23,593.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		23,593.00	23,593.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		23,593.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		23,593.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) 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								

Description	Resource Codes	Object Codes	Original Budget (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								
Reserv e for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers		8097	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								
Pass-Through Revenues From Federal Sources		8287	7,383,373.00	7,383,373.00	0.00	7,383,373.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			7,383,373.00	7,383,373.00	0.00	7,383,373.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	13,133,148.00	13,133,148.00	3,703,118.00	13,142,232.00	9,084.00	0.1%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	216,770.00	216,770.00	0.00	216,570.00	(200.00)	-0.1%
TOTAL, OTHER STATE REVENUE			13,349,918.00	13,349,918.00	3,703,118.00	13,358,802.00	8,884.00	0.1%
OTHER LOCAL REVENUE								
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%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			20,733,291.00	20,733,291.00	3,703,118.00	20,742,175.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	2,564,450.00	2,564,450.00	0.00	2,546,460.00	17,990.00	0.7%
To County Offices		7212	5,035,693.00	5,035,693.00	0.00	5,053,483.00	(17,790.00)	-0.4%
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	11,207,663.00	11,207,663.00	3,153,970.00	11,235,684.00	(28,021.00)	-0.3%
To County Offices	6500	7222	1,925,485.00	1,925,485.00	549,148.00	1,930,141.00	(4,656.00)	-0.2%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			20,733,291.00	20,733,291.00	3,703,118.00	20,765,768.00	(32,477.00)	-0.2%
TOTAL, EXPENDITURES			20,733,291.00	20,733,291.00	3,703,118.00	20,765,768.00		

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	310,905.00	310,905.00	96,430.64	345,899.00	34,994.00	11.3%
3) Other State Revenue		8300-8599	5,036,854.00	5,036,854.00	2,474,334.76	5,588,575.00	551,721.00	11.0%
4) Other Local Revenue		8600-8799	0.00	0.00	1,695.55	5,161.00	5,161.00	New
5) TOTAL, REVENUES			5,347,759.00	5,347,759.00	2,572,460.95	5,939,635.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	797,020.00	797,020.00	263,091.85	831,436.00	(34,416.00)	-4.3%
2) Classified Salaries		2000-2999	1,747,771.00	1,747,771.00	532,687.73	1,713,957.00	33,814.00	1.9%
3) Employee Benefits		3000-3999	1,190,562.00	1,190,562.00	348,518.14	1,178,806.00	11,756.00	1.0%
4) Books and Supplies		4000-4999	429,555.00	429,555.00	55,421.45	399,386.00	30,169.00	7.0%
5) Services and Other Operating Expenditures		5000-5999	717,865.00	717,865.00	83,865.33	778,169.00	(60,304.00)	-8.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	187,000.00	(187,000.00)	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	464,986.00	464,986.00	86,681.06	466,817.00	(1,831.00)	-0.4%
9) TOTAL, EXPENDITURES			5,347,759.00	5,347,759.00	1,370,265.56	5,555,571.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	1,202,195.39	384,064.00		
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	1,202,195.39	384,064.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,032,693.00	1,032,693.00		839,663.00	(193,030.00)	-18.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,032,693.00	1,032,693.00		839,663.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,032,693.00	1,032,693.00		839,663.00		
2) Ending Balance, June 30 (E + F1e)			1,032,693.00	1,032,693.00		1,223,727.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,032,693.00	1,032,693.00		1,223,727.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	310,905.00	310,905.00	96,430.64	345,899.00	34,994.00	11.3%
TOTAL, FEDERAL REVENUE			310,905.00	310,905.00	96,430.64	345,899.00	34,994.00	11.3%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	4,414,377.00	4,414,377.00	1,822,735.00	4,583,085.00	168,708.00	3.8%
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	622,477.00	622,477.00	651,599.76	1,005,490.00	383,013.00	61.5%
TOTAL, OTHER STATE REVENUE			5,036,854.00	5,036,854.00	2,474,334.76	5,588,575.00	551,721.00	11.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	1,695.55	5,161.00	5,161.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	1,695.55	5,161.00	5,161.00	New
TOTAL, REVENUES			5,347,759.00	5,347,759.00	2,572,460.95	5,939,635.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	627,139.00	627,139.00	200,304.69	643,074.00	(15,935.00)	-2.5%
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	169,881.00	169,881.00	62,787.16	188,362.00	(18,481.00)	-10.9%
TOTAL, CERTIFICATED SALARIES			797,020.00	797,020.00	263,091.85	831,436.00	(34,416.00)	-4.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	951,769.00	951,769.00	306,966.53	945,377.00	6,392.00	0.7%
Classified Support Salaries		2200	90,805.00	90,805.00	23,959.70	87,196.00	3,609.00	4.0%
Classified Supervisors' and Administrators' Salaries		2300	275,175.00	275,175.00	75,144.02	262,967.00	12,208.00	4.4%
Clerical, Technical and Office Salaries		2400	68,676.00	68,676.00	23,119.64	69,360.00	(684.00)	-1.0%
Other Classified Salaries		2900	361,346.00	361,346.00	103,497.84	349,057.00	12,289.00	3.4%
TOTAL, CLASSIFIED SALARIES			1,747,771.00	1,747,771.00	532,687.73	1,713,957.00	33,814.00	1.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	208,770.00	208,770.00	47,040.74	211,466.00	(2,696.00)	-1.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
PERS		3201-3202	442,738.00	442,738.00	136,688.37	440,044.00	2,694.00	0.6%
OASDI/Medicare/Alternative		3301-3302	35,034.00	35,034.00	13,344.82	34,935.00	99.00	0.3%
Health and Welfare Benefits		3401-3402	366,036.00	366,036.00	106,237.90	354,801.00	11,235.00	3.1%
Unemployment Insurance		3501-3502	1,177.00	1,177.00	386.35	1,174.00	3.00	0.3%
Workers' Compensation		3601-3602	39,763.00	39,763.00	13,061.03	39,648.00	115.00	0.3%
OPEB, Allocated		3701-3702	96,515.00	96,515.00	31,652.95	96,175.00	340.00	0.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	529.00	529.00	105.98	563.00	(34.00)	-6.4%
TOTAL, EMPLOYEE BENEFITS			1,190,562.00	1,190,562.00	348,518.14	1,178,806.00	11,756.00	1.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	411,527.00	411,527.00	55,075.07	358,284.00	53,243.00	12.9%
Noncapitalized Equipment		4400	18,028.00	18,028.00	346.38	41,102.00	(23,074.00)	-128.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			429,555.00	429,555.00	55,421.45	399,386.00	30,169.00	7.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	25,431.00	25,431.00	6,554.50	18,634.00	6,797.00	26.7%
Dues and Memberships		5300	1,668.00	1,668.00	950.00	1,446.00	222.00	13.3%
Insurance		5400-5450	15,607.00	15,607.00	0.00	14,500.00	1,107.00	7.1%
Operations and Housekeeping Services		5500	58,295.00	58,295.00	12,333.96	94,045.00	(35,750.00)	-61.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	130,223.00	130,223.00	36,129.28	133,071.00	(2,848.00)	-2.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	20,186.00	20,186.00	6,066.94	20,186.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	458,402.00	458,402.00	20,106.08	488,834.00	(30,432.00)	-6.6%
Communications		5900	8,053.00	8,053.00	1,724.57	7,453.00	600.00	7.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			717,865.00	717,865.00	83,865.33	778,169.00	(60,304.00)	-8.4%
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	155,000.00	(155,000.00)	New
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	32,000.00	(32,000.00)	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			0.00	0.00	0.00	187,000.00	(187,000.00)	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	464,986.00	464,986.00	86,681.06	466,817.00	(1,831.00)	-0.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			464,986.00	464,986.00	86,681.06	466,817.00	(1,831.00)	-0.4%
TOTAL, EXPENDITURES			5,347,759.00	5,347,759.00	1,370,265.56	5,555,571.00		

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)
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								
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								
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
5059	Early Education: ARP California State Preschool Program One-time Stipend	3,865.00
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	32,544.00
6160	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	57,964.00
7810	Other Restricted State	1,129,354.00
Total, Restricted Balance		1,223,727.00

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	53.00	53.00	0.00	53.00	0.00	0.0%
5) TOTAL, REVENUES			53.00	53.00	0.00	53.00		
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)			53.00	53.00	0.00	53.00		
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)			53.00	53.00	0.00	53.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,100.00	2,100.00		2,117.00	17.00	0.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,100.00	2,100.00		2,117.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,100.00	2,100.00		2,117.00		
2) Ending Balance, June 30 (E + F1e)			2,153.00	2,153.00		2,170.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	2,153.00	2,153.00		2,170.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
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	53.00	53.00	0.00	53.00	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			53.00	53.00	0.00	53.00	0.00	0.0%
TOTAL, REVENUES			53.00	53.00	0.00	53.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	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		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	505.00	505.00		0.00	(505.00)	-100.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			505.00	505.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			505.00	505.00		0.00		
2) Ending Balance, June 30 (E + F1e)			505.00	505.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) 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	505.00	505.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Forest Reserve Funds		8260	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%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
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		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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%

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	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	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		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	32.00	32.00		0.00	(32.00)	-100.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32.00	32.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32.00	32.00		0.00		
2) Ending Balance, June 30 (E + F1e)			32.00	32.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) 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	32.00	32.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
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%
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 + 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	190,144.00	190,144.00	0.00	190,144.00	0.00	0.0%
5) TOTAL, REVENUES			190,144.00	190,144.00	0.00	190,144.00		
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)			190,144.00	190,144.00	0.00	190,144.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,200,000.00	1,200,000.00	0.00	1,200,000.00	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			1,200,000.00	1,200,000.00	0.00	1,200,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,390,144.00	1,390,144.00	0.00	1,390,144.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,827,466.00	8,827,466.00		9,194,461.00	366,995.00	4.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,827,466.00	8,827,466.00		9,194,461.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,827,466.00	8,827,466.00		9,194,461.00		
2) Ending Balance, June 30 (E + F1e)			10,217,610.00	10,217,610.00		10,584,605.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (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	10,217,610.00	10,217,610.00		10,584,605.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Interest		8660	190,144.00	190,144.00	0.00	190,144.00	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			190,144.00	190,144.00	0.00	190,144.00	0.00	0.0%
TOTAL, REVENUES			190,144.00	190,144.00	0.00	190,144.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	1,200,000.00	1,200,000.00	0.00	1,200,000.00	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			1,200,000.00	1,200,000.00	0.00	1,200,000.00	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%
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 + e)			1,200,000.00	1,200,000.00	0.00	1,200,000.00		

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	1,593.00	1,593.00	0.00	1,593.00	0.00	0.0%
5) TOTAL, REVENUES			1,593.00	1,593.00	0.00	1,593.00		
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)			1,593.00	1,593.00	0.00	1,593.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,593.00	1,593.00	0.00	1,593.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	63,063.00	63,063.00		63,545.00	482.00	0.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			63,063.00	63,063.00		63,545.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			63,063.00	63,063.00		63,545.00		
2) Ending Balance, June 30 (E + F1e)			64,656.00	64,656.00		65,138.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	64,656.00	64,656.00		65,138.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,593.00	1,593.00	0.00	1,593.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,593.00	1,593.00	0.00	1,593.00	0.00	0.0%
TOTAL, REVENUES			1,593.00	1,593.00	0.00	1,593.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2025-26 Projected Totals
7710	State School Facilities Projects	65,138.00
Total, Restricted Balance		65,138.00

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)					0.00	
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)	0.00	0.00	0.00	0.00	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps	24.22	24.22	39.25	41.07	16.85	70.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	6.51	6.51	13.28	12.84	6.33	97.0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	30.73	30.73	52.53	53.91	23.18	75.0%
2. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	293.26	293.26	293.26	293.26	0.00	0.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year	15.10	15.10	15.10	15.10	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	308.36	308.36	308.36	308.36	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	339.09	339.09	360.89	362.27	23.18	7.0%
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA	29,924.17	29,924.17	29,924.17	29,924.17	0.00	0.0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA					0.00	
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA					0.00	
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	11.30	11.30	11.30	11.30	0.00	0.0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	11.30	11.30	11.30	11.30	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools	241.75	241.75	245.96	245.96	4.21	2.0%
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	241.75	241.75	245.96	245.96	4.21	2.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	253.05	253.05	257.26	257.26	4.21	2.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	253.05	253.05	257.26	257.26	4.21	2.0%

Madera County Superintendent of Schools																								
2025-2026 Cash Flow															Accruals	Adjustments		Form 01	Budget Diff	Budget Diff				
Object	Title	Beg Balance	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Estimate	January Estimate	February Estimate	March Estimate	April Estimate	May Estimate	June Estimate		TOTAL	BUDGET	W/O Accruals	W/ Accruals					
9110	A. BEGINNING CASH	59,155,812.42	59,155,812.42	55,732,972.38	57,797,018.59	57,797,356.85	62,124,121.43	62,323,020.82	67,032,326.05	63,511,520.95	56,028,086.93	54,852,973.37	54,329,041.06	52,024,920.23										
	B. RECEIPTS																							
8010-8019	Principal Apportionment		324,772.00	324,772.00	587,118.00	584,590.00	584,590.00	736,972.00	736,972.00	559,107.00	461,830.00	458,365.00	457,197.00	116,786.00	0.00	5,933,071.00	5,933,071.00	0.00	0.00					
8020-8079	Property Taxes		0.00	0.00	564,748.61	0.00	5.49	6,729,937.44	456,860.67	0.00	0.00	4,887,268.00	34,823.79	849,939.14	37,244.86	0.00	13,560,828.00	13,560,828.00	37,244.86	0.00				
8080-8099	Misc Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
8100-8299	Federal Revenue		0.00	0.00	160,157.00	672,162.92	201,354.00	1,455,969.34	437,059.56	26,849.52	58,348.92	469,135.14	17,661.75	326,134.62	3,534,688.23	0.00	7,359,521.00	7,359,521.00	3,534,688.23	0.00				
8300-8599	Other State Revenue		754,882.00	698,307.00	2,076,606.54	1,488,063.28	1,362,032.22	787,587.35	1,014,518.73	291,859.23	155,832.90	106,386.13	132,546.35	2,235,445.54	4,801,416.75	0.00	15,905,484.00	15,905,484.00	4,801,416.75	0.00				
8600-8799	Other Local Revenue		497,298.10	490,359.80	2,571,373.79	5,247,458.52	1,615,328.31	1,352,901.30	-938,116.19	-2,841,422.80	-1,002,796.84	1,108,638.41	-2,424,743.58	12,665,119.76	3,391,962.41	0.00	21,733,361.00	21,733,361.00	3,391,962.41	0.00				
8910-8929	Interfund Transfers In		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
8930-8979	All Other Financing Sources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	143,793.00	0.00	0.00	143,793.00	0.00	0.00	0.00				
	TOTAL RECEIPTS	0.00	1,576,952.10	1,513,438.80	5,960,003.94	7,992,274.72	3,763,310.02	11,063,367.43	1,707,294.77	-1,963,607.05	-326,785.03	7,029,792.67	-1,782,514.69	16,337,218.06	11,765,312.25	0.00	64,636,058.00	64,636,058.00	11,765,312.25	0.00				
	C. DISBURSEMENTS																							
1000-1999	Certificated Salaries		416,110.02	1,046,476.43	1,062,582.83	1,052,928.67	1,087,715.69	1,149,472.70	1,088,670.81	1,129,486.41	1,126,856.97	1,161,915.03	1,144,887.15	1,182,703.07	240,377.21	0.00	12,890,183.00	12,890,183.00	240,377.21	0.00				
2000-2999	Classified Salaries		631,825.90	1,150,773.96	1,237,266.53	1,295,786.84	1,261,297.18	1,480,223.00	1,407,281.76	1,494,925.07	1,483,537.85	1,510,185.02	1,419,473.93	1,522,703.20	403,075.76	0.00	16,298,356.00	16,298,356.00	403,075.76	0.00				
3000-3999	Employee Benefits		535,650.47	1,046,732.56	1,104,035.71	1,066,256.48	1,097,174.63	1,312,668.49	1,236,729.37	1,250,439.91	1,282,853.52	1,244,259.41	1,266,983.13	-201,195.15	1,470,751.48	0.00	13,713,340.00	13,713,340.00	1,470,751.48	0.00				
4000-4999	Books and Supplies		36,614.28	76,420.48	139,108.29	125,745.48	116,748.35	145,632.17	170,533.16	333,515.24	150,083.15	581,329.00	219,121.95	473,288.23	239,891.21	0.00	2,808,031.00	2,808,031.00	239,891.21	0.00				
5000-5999	Services		347,214.78	350,641.22	900,670.03	649,655.77	283,750.40	2,682,031.18	1,528,767.09	1,358,712.19	1,729,755.07	2,163,928.63	1,541,017.06	2,256,002.89	2,225,823.68	0.00	18,017,970.00	18,017,970.00	2,225,823.68	0.00				
6000-6599	Capital Outlay		1,075,751.17	269,413.90	333,469.91	419,277.97	207,018.00	2,102,050.56	3,229,947.47	424,491.07	936,511.75	64,279.11	-255,783.21	1,161,128.49	188,630.80	0.00	10,156,187.00	10,156,187.00	188,630.80	0.00				
7000-7499	Other Outgo		729,177.80	2,958.45	1,001,501.65	582,187.81	2,958.45	-150,200.33	0.00	-32,098.00	-31,166.59	405,914.50	0.00	-258,923.47	-86,640.28	0.00	2,165,670.00	2,165,670.00	-86,640.28	0.00				
7600-7629	Interfund Transfers Out		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	900,000.00	300,000.00	0.00	1,200,000.00	1,200,000.00	300,000.00	0.00				
7630-7699	All Other Financing Uses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
	TOTAL DISBURSEMENTS	0.00	3,772,344.42	3,943,417.00	5,778,634.95	5,191,839.02	4,056,662.70	8,721,877.77	8,661,929.68	5,959,471.89	6,678,431.73	7,131,810.71	5,335,700.01	7,035,707.27	4,981,909.86	0.00	77,249,737.00	77,249,737.00	4,981,909.86	0.00				
	D. BALANCE SHEET																							
	Assets																							
9111-9199	Cash Not In Treasury	3,390.22	-1,199.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,589.52	2,130.00	0.00	-2,130.00	-3,390.22						
9200-9299	Accounts Receivable	12,134,634.19	700,327.47	4,385,544.01	86,649.48	1,485,981.52	252,203.99	5,830,171.82	2,867,307.10	-1,201,622.59	4,293,363.77	-38,809.82	3,128,319.19	-9,654,801.76	-11,732,587.53	0.00	11,732,587.53	-12,134,634.19						
9310	Due From Other Funds	76,931.27	64,957.46	9,956.98	538.83	19,125.88	0.00	0.00	0.00	0.00	-8,997.05	0.00	0.00	-85,582.10	0.00	0.00	76,931.27	-76,931.27						
9320	Stores	3,442.03	-2,641.20	510.80	-2,672.60	-2,280.36	-643.69	0.00	0.00	0.00	0.00	0.00	0.00	11,169.08	-3,759.45	0.00	3,759.45	-3,442.03						
9330	Prepaid Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
9340	Other Current Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
9490	Deferred Outflows of Rs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
	SUBTOTAL ASSETS	12,218,397.71	761,444.43	4,396,011.79	84,515.71	1,502,827.04	251,560.30	5,830,171.82	2,867,307.10	-1,201,622.59	4,284,366.72	-38,809.82	3,128,319.19	-9,724,625.26	-11,734,216.98	0.00	11,811,148.25							
	Liabilities	0.00																						
9500-9599	Accounts Payable	3,921,257.96	1,985,005.33	-101,464.14	-34,453.56	-62,902.84	-240,691.77	3,462,356.25	-566,522.70	-1,641,267.51	-1,545,736.48	383,104.46	-1,685,774.67	902,190.70	-4,985,669.31	0.00	8,053,084.19	-3,921,257.96	-3,067,414.88	-8,053,084.19				
9610-9620	Due To Other Funds/Groups	346,739.34	3,886.82	3,451.52	300,000.00	39,401.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-346,739.34						
9640	Current Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
9650	Deferred Revenues	35,468.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,468.72	34,854.72	0.00	-34,854.72	-35,468.72						
9690	Deferred Inflows of Rs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
	SUBTOTAL LIABILITIES	4,303,466.02	1,988,892.15	-98,012.62	265,546.44	-23,501.84	-240,691.77	3,462,356.25	-566,522.70	-1,641,267.51	-1,545,736.48	383,104.46	-1,685,774.67	937,659.42	-4,950,814.59	0.00	8,018,229.47							
	Nonoperating																							
9910	Suspense Clearing - Audit Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
	TOTAL BALANCE SHEET	7,914,931.69	-1,227,447.72	4,494,024.41	-181,030.73	1,526,328.88	492,252.07	2,367,815.57	3,433,829.80	439,644.92	5,830,103.20	-421,914.28	4,814,093.86	-10,662,284.69	-6,783,402.40	0.00	3,792,918.79	Ending Bal Sheet Accts						
	E. NET INCREASE/DECREASE		-3,422,840.04	2,064,046.21	338.26	4,326,764.58	198,899.39	4,709,30																

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		29,924.17	.01%	29,926.04	0.00%	29,926.04
(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	10,830,727.00	(.32%)	10,796,458.00	.17%	10,814,403.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	1,055,832.00	0.00%	1,055,832.00	0.00%	1,055,832.00
4. Other Local Revenues	8600-8799	5,195,424.00	0.00%	5,195,424.00	0.00%	5,195,424.00
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	(1,761,068.00)	0.00%	(1,761,068.00)	0.00%	(1,761,068.00)
6. Total (Sum lines A1 thru A5c)		15,320,915.00	(.22%)	15,286,646.00	.12%	15,304,591.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,439,839.00		2,476,436.59
b. Step & Column Adjustment				36,597.59		37,146.55
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,439,839.00	1.50%	2,476,436.59	1.50%	2,513,583.14
2. Classified Salaries						
a. Base Salaries				5,374,617.00		5,455,236.26
b. Step & Column Adjustment				80,619.26		81,828.54
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,374,617.00	1.50%	5,455,236.26	1.50%	5,537,064.80
3. Employee Benefits	3000-3999	3,516,724.00	1.10%	3,555,407.96	2.04%	3,627,938.29
4. Books and Supplies	4000-4999	739,810.00	2.82%	760,672.64	2.72%	781,362.93
5. Services and Other Operating Expenditures	5000-5999	964,230.00	2.82%	991,421.29	2.72%	1,018,387.94
6. Capital Outlay	6000-6999	4,110,586.00	(58.46%)	1,707,586.00	0.00%	1,707,586.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,094,287.00	2.29%	2,142,184.00	2.04%	2,185,924.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,841,946.00)	(4.89%)	(4,605,176.00)	0.00%	(4,605,176.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,200,000.00	0.00%	1,200,000.00	0.00%	1,200,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		15,598,147.00	(12.27%)	13,683,768.74	2.07%	13,966,671.10
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(277,232.00)		1,602,877.26		1,337,919.90
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		24,268,257.00		23,991,025.00		25,593,902.26
2. Ending Fund Balance (Sum lines C and D1)		23,991,025.00		25,593,902.26		26,931,822.16
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	5,572.03		5,572.03		5,572.03
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
d. Assigned	9780	6,595,668.00		5,701,352.00		4,451,177.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	14,677,450.03		14,330,825.49		14,580,639.06
2. Unassigned/Unappropriated	9790	2,712,334.94		5,556,152.74		7,894,434.07
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		23,991,025.00		25,593,902.26		26,931,822.16
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	14,677,450.03		14,330,825.49		14,580,639.06
c. Unassigned/Unappropriated	9790	2,712,334.94		5,556,152.74		7,894,434.07
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		17,389,784.97		19,886,978.23		22,475,073.13
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.						
The LCFF Calculation was completed by applying 2.30% COLA in 25-26, 2.51% in 26-27, and 3.70% in 27-28 based on the Department of Finance Estimates and School Services Dartboard. The 2024-25 P2 Revision ADA was also used in the LCFF Calculation for County Operations program and all other programs for the current year and out years. The Local Revenues LCFF Calculation for Special Ed and Alt Ed passed through from districts, Object 8710, was calculated per district using 2024-25 P2 Revision ADA. Step and column increases are anticipated to be approximately 1.5%. The projected budget includes expected increases in Benefits of .05% H & W and additional STRS/PERS Anticipated Increases. Supplies and services (Objects 4xxx & 5xxx) are projected to increase based on School Services Dartboard's CPI. The RRMA is adjusted in outer years based on projected expenditures. All one-time funds are deducted from the outer years.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
(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	8,663,172.00	0.00%	8,663,172.00	0.00%	8,663,172.00
2. Federal Revenues	8100-8299	7,359,521.00	0.00%	7,359,521.00	0.00%	7,359,521.00
3. Other State Revenues	8300-8599	14,857,134.00	(.11%)	14,841,369.00	0.00%	14,841,369.00
4. Other Local Revenues	8600-8799	16,537,937.00	.75%	16,661,871.00	1.12%	16,849,150.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	143,793.00	(100.00%)	0.00	0.00%	0.00
c. Contributions	8980-8999	1,761,068.00	0.00%	1,761,068.00	0.00%	1,761,068.00
6. Total (Sum lines A1 thru A5c)		49,322,625.00	(.07%)	49,287,001.00	.38%	49,474,280.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,450,344.00		10,607,099.16
b. Step & Column Adjustment				156,755.16		159,106.49
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,450,344.00	1.50%	10,607,099.16	1.50%	10,766,205.65
2. Classified Salaries						
a. Base Salaries				10,923,739.00		11,087,595.09
b. Step & Column Adjustment				163,856.09		166,313.93
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,923,739.00	1.50%	11,087,595.09	1.50%	11,253,909.02
3. Employee Benefits	3000-3999	10,196,616.00	1.07%	10,305,383.30	1.73%	10,484,037.43
4. Books and Supplies	4000-4999	2,068,221.00	.93%	2,087,435.00	2.72%	2,144,213.23
5. Services and Other Operating Expenditures	5000-5999	17,053,740.00	1.55%	17,318,131.00	2.72%	17,789,184.16
6. Capital Outlay	6000-6999	6,045,601.00	(2.38%)	5,901,808.00	0.00%	5,901,808.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	627,669.00	(72.52%)	172,509.00	0.00%	172,509.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	4,285,660.00	(.56%)	4,261,668.00	0.00%	4,261,668.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		61,651,590.00	.15%	61,741,628.55	1.67%	62,773,534.49
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(12,328,965.00)		(12,454,627.55)		(13,299,254.49)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		42,802,489.00		30,473,524.00		18,018,896.45
2. Ending Fund Balance (Sum lines C and D1)		30,473,524.00		18,018,896.45		4,719,641.96
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	30,473,524.00		18,018,896.45		4,719,641.96
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		30,473,524.00		18,018,896.45		4,719,641.96
E. AVAILABLE RESERVES						
1.County School Service 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.						
The LCFF Calculation was completed by applying 2.30% COLA in 25-26, 2.51% in 26-27, and 3.70% in 27-28 based on the Department of Finance Estimates and School Services Dartboard. The 2024-25 P2 Revision ADA was also used in the LCFF Calculation for County Operations program and all other programs for the current year and out years. The Local Revenues LCFF Calculation for Special Ed and Alt Ed passed through from districts, Object 8710, was calculated per district using 2024-25 P2 Revision ADA. Step and column increases are anticipated to be approximately 1.5%. The projected budget includes expected increases in Benefits of .05% H & W and additional STRS/PERS Anticipated Increases. Supplies and services (Objects 4xxx & 5xxx) are projected to increase based on School Services Dartboard's CPI. The RRMA is adjusted in outer years based on projected expenditures. All one-time funds are deducted from the outer years.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		29,924.17	.01%	29,926.04	0.00%	29,926.04
(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	19,493,899.00	(.18%)	19,459,630.00	.09%	19,477,575.00
2. Federal Revenues	8100-8299	7,359,521.00	0.00%	7,359,521.00	0.00%	7,359,521.00
3. Other State Revenues	8300-8599	15,912,966.00	(.10%)	15,897,201.00	0.00%	15,897,201.00
4. Other Local Revenues	8600-8799	21,733,361.00	.57%	21,857,295.00	.86%	22,044,574.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	143,793.00	(100.00%)	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)		64,643,540.00	(.11%)	64,573,647.00	.32%	64,778,871.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,890,183.00		13,083,535.75
b. Step & Column Adjustment				193,352.75		196,253.04
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,890,183.00	1.50%	13,083,535.75	1.50%	13,279,788.79
2. Classified Salaries						
a. Base Salaries				16,298,356.00		16,542,831.35
b. Step & Column Adjustment				244,475.35		248,142.47
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,298,356.00	1.50%	16,542,831.35	1.50%	16,790,973.82
3. Employee Benefits	3000-3999	13,713,340.00	1.08%	13,860,791.26	1.81%	14,111,975.72
4. Books and Supplies	4000-4999	2,808,031.00	1.43%	2,848,107.64	2.72%	2,925,576.16
5. Services and Other Operating Expenditures	5000-5999	18,017,970.00	1.62%	18,309,552.29	2.72%	18,807,572.10
6. Capital Outlay	6000-6999	10,156,187.00	(25.08%)	7,609,394.00	0.00%	7,609,394.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,721,956.00	(14.96%)	2,314,693.00	1.89%	2,358,433.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(556,286.00)	(38.25%)	(343,508.00)	0.00%	(343,508.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,200,000.00	0.00%	1,200,000.00	0.00%	1,200,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		77,249,737.00	(2.36%)	75,425,397.29	1.74%	76,740,205.59
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(12,606,197.00)		(10,851,750.29)		(11,961,334.59)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		67,070,746.00		54,464,549.00		43,612,798.71
2. Ending Fund Balance (Sum lines C and D1)		54,464,549.00		43,612,798.71		31,651,464.12
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	5,572.03		5,572.03		5,572.03
b. Restricted	9740	30,473,524.00		18,018,896.45		4,719,641.96
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
d. Assigned	9780	6,595,668.00		5,701,352.00		4,451,177.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	14,677,450.03		14,330,825.49		14,580,639.06
2. Unassigned/Unappropriated	9790	2,712,334.94		5,556,152.74		7,894,434.07
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		54,464,549.00		43,612,798.71		31,651,464.12
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	14,677,450.03		14,330,825.49		14,580,639.06
c. Unassigned/Unappropriated	9790	2,712,334.94		5,556,152.74		7,894,434.07
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		17,389,784.97		19,886,978.23		22,475,073.13
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		22.51%		26.37%		29.29%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties 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):	Madera and Mariposa					
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)		20,765,768.00		20,765,768.00		20,765,768.00
2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)		77,249,737.00		75,425,397.29		76,740,205.59
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		77,249,737.00		75,425,397.29		76,740,205.59
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)		77,249,737.00		75,425,397.29		76,740,205.59
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,317,492.11		2,262,761.92		2,302,206.17
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		774,000.00		774,000.00		774,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,317,492.11		2,262,761.92		2,302,206.17
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

County Office ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the County Office's ADA Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise enter data into the first column for all fiscal years. If Form MYPI exists, County Operations Grant ADA will be extracted for the two subsequent years; otherwise enter this data. First Interim Projected Year Totals data for Current Year are extracted; enter data for the remaining two subsequent years into the second column.

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	Budget Adoption	First Interim		
	Budget (Form 01CS, Item 1B-2)	Projected Year Totals (Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d and C2d)				
Current Year (2025-26)	30.73	53.91	75.4%	Not Met
1st Subsequent Year (2026-27)	30.73	53.91	75.4%	Not Met
2nd Subsequent Year (2027-28)	30.73	53.91	75.4%	Not Met
District Funded County Program ADA (Form A/AI, Line B2g)				
Current Year (2025-26)	308.36	308.36	0.0%	Met
1st Subsequent Year (2026-27)	308.36	308.36	0.0%	Met
2nd Subsequent Year (2027-28)	308.36	308.36	0.0%	Met
County Operations Grant ADA (Form A/AI, Line B5)				
Current Year (2025-26)	29,924.17	29,926.04	0.0%	Met
1st Subsequent Year (2026-27)	29,924.17	29,926.04	0.0%	Met
2nd Subsequent Year (2027-28)	29,924.17	29,926.04	0.0%	Met
Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1 and C3f)				
Current Year (2025-26)	0.00	0.00	0.0%	Met
1st Subsequent Year (2026-27)	0.00		0.0%	Met
2nd Subsequent Year (2027-28)	0.00		0.0%	Met

1B. Comparison of County Office ADA to the Standard

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

- 1a. STANDARD NOT MET - Projected ADA for County Operations Grant or county operated programs has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The Alternative Grant ADA is typically projected based on the most recent annual ADA, which was 30.73 (2023-24 Annual) at budget adoption. In the first interim report, the ADA was updated to 53.91 (2024-25 annual), a significant increase from the prior year. The Alternative Grant ADA could fluctuate throughout the year, resulting in a material difference between the 30.73 ADA in the 2023-24 Annual and the most recent ADA.

2. 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.

County Office LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the County Office'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		First Interim		Status
	(Form 01CS, Item 2C)	Projected Year Totals		Percent Change	
Current Year (2025-26)	18,475,508.00	19,493,899.00	5.5%	Not Met	
1st Subsequent Year (2026-27)	18,480,517.00	19,459,630.00	5.3%	Not Met	
2nd Subsequent Year (2027-28)	18,430,856.00	19,477,575.00	5.7%	Not Met	

2B. Comparison of County Office LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The estimated LCFF Revenue has increased by approximately \$1M relative to the adopted budget. The 500k increase is due to the ADA increase in COE programs (250k) and to budget additional Differentiated Assistance Funds (250k). The proper tax transferred to Special Education is responsible for the remaining increase (500k).

3. CRITERION: Salaries and Benefits

STANDARD: Projected total salaries and benefits for any of the current fiscal year or two subsequent fiscal years has not changed by more than five percent since budget adoption.

County Office Salaries and Benefits Standard Percentage Range:

-5.0% to +5.0%

3A. Calculating the County Office's Projected Change in Salaries and Benefits

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. If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; otherwise, enter this data.

Fiscal Year	Salaries and Benefits		Percent Change	Status
	Budget Adoption (Form 01, Objects 1000-3999) (Form 01CS, Item 3B)	First Interim		
		Projected Year Totals		
		(Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2025-26)	44,568,586.00	42,901,879.00	-3.7%	Met
1st Subsequent Year (2026-27)	45,175,509.42	43,487,158.36	-3.7%	Met
2nd Subsequent Year (2027-28)	45,894,364.12	44,182,738.33	-3.7%	Met

3B. Comparison of County Office Salaries and Benefits to the Standard

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

1a. STANDARD MET - Total salaries and benefits have not changed since budget adoption by more than the standard for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. 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.

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

4A. Calculating the County Office'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 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 county office's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 4B)	First interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2025-26)	7,282,216.00	7,359,521.00	1.1%	No
1st Subsequent Year (2026-27)	7,282,216.00	7,359,521.00	1.1%	No
2nd Subsequent Year (2027-28)	7,282,216.00	7,359,521.00	1.1%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2025-26)	19,711,395.00	15,912,966.00	-19.3%	Yes
1st Subsequent Year (2026-27)	19,705,130.00	15,897,201.00	-19.3%	Yes
2nd Subsequent Year (2027-28)	19,705,130.00	15,897,201.00	-19.3%	Yes

Explanation:
(required if Yes)

The majority of the decrease in State Revenue (\$3.4M) is due to the removal of one-time funds, the CA Community Schools Partnership Program (CCSPP, RS 63330). The remaining amount (500k) is SpEd AB602 Funding to offset increases in Property Tax transfer.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2025-26)	25,389,265.00	21,733,361.00	-14.4%	Yes
1st Subsequent Year (2026-27)	25,538,375.00	21,857,295.00	-14.4%	Yes
2nd Subsequent Year (2027-28)	25,712,334.00	22,044,574.00	-14.3%	Yes

Explanation:
(required if Yes)

The estimated local revenue has decreased significantly due to reduced funding and the removal of one-time funds, including the Children and Youth Behavioral Health Initiative CYBHI Capacity Grant (\$2M). The rest belongs to the Student Behavioral Health Incentive Program (\$2M).

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2025-26)	2,462,377.00	2,808,031.00	14.0%	Yes
1st Subsequent Year (2026-27)	2,501,362.01	2,848,107.64	13.9%	Yes
2nd Subsequent Year (2027-28)	2,570,649.73	2,925,576.16	13.8%	Yes

Explanation:
(required if Yes)

The increase in supplies reflects additional materials needed for the Special Education Program (220k) and the Education Effectiveness Program (40k). The remaining crease is to budget for a new grant, Student Support and Professional Development Discretionary Block Grant RS, in the amount of 100k.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2025-26)	16,395,964.00	18,017,970.00	9.9%	Yes
1st Subsequent Year (2026-27)	16,433,933.53	18,309,552.29	11.4%	Yes
2nd Subsequent Year (2027-28)	16,889,153.50	18,807,572.10	11.4%	Yes

Explanation:
(required if Yes)

The majority of the increase is to budget for nursing contracts. The amount was initially budgeted for salaries/benefits, but the position remained vacant, resulting in contracting with the outside vendors.

4B. Calculating the County Office's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2025-26)	52,382,876.00	45,005,848.00	-14.1%	Not Met
1st Subsequent Year (2026-27)	52,525,721.00	45,114,017.00	-14.1%	Not Met
2nd Subsequent Year (2027-28)	52,699,680.00	45,301,296.00	-14.0%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2025-26)	18,858,341.00	20,826,001.00	10.4%	Not Met
1st Subsequent Year (2026-27)	18,935,295.54	21,157,659.93	11.7%	Not Met
2nd Subsequent Year (2027-28)	19,459,803.23	21,733,148.26	11.7%	Not Met

4C. Comparison of County Office Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 4A if the status in Section 4B is not met; no entry is allowed below.

- 1a.

STANDARD NOT MET - Projected total operating revenues have changed since budget adoption by more than the standard in one or more of the current 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 4A above and will also display in the explanation box below.

Explanation:

Federal Revenue
(linked from 4A
if NOT met)

Explanation:

Other State Revenue
(linked from 4A
if NOT met)

The majority of the decrease in State Revenue (\$3.4M) is due to the removal of one-time funds, the CA Community Schools Partnership Program (CCSP, RS 63330). The remaining amount (500k) is SpEd AB602 Funding to offset increases in Property Tax transfer.

Explanation:

Other Local Revenue
(linked from 4A
if NOT met)

The estimated local revenue has decreased significantly due to reduced funding and the removal of one-time funds, including the Children and Youth Behavioral Health Initiative CYBHI Capacity Grant (\$2M). The rest belongs to the Student Behavioral Health Incentive Program (\$2M).
- 1b.

STANDARD NOT MET - Projected total operating expenditures have changed since budget adoption by more than the standard in one or more of the current 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 expenditures within the standard must be entered in Section 4A above and will also display in the explanation box below.

Explanation:

Books and Supplies
(linked from 4A
if NOT met)

The increase in supplies reflects additional materials needed for the Special Education Program (220k) and the Education Effectiveness Program (40k). The remaining crease is to budget for a new grant, Student Support and Professional Development Discretionary Block Grant RS, in the amount of 100k.

Explanation:

Services and Other Exps
(linked from 4A
if NOT met)

The majority of the increase is to budget for nursing contracts. The amount was initially budgeted for salaries/benefits, but the position remained vacant, resulting in contracting with the outside vendors.

5. 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 county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

Determining the County Office'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 county office to deposit into the account a minimum amount equal to or greater than three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year.

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.

		First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
Required Minimum Contribution			
1. OMMA/RMA Contribution	463,109.88	463,721.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)		463,721.00	

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

<input type="checkbox"/>	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

6. 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 county office's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service 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 County School Service Fund.

² A county office of education 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.

6A. Calculating the County Office'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)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	22.5%	26.4%	29.3%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	7.5%	8.8%	9.8%

6B. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices 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 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

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

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for deficit spending and reserves?

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): Madera and Mariposa

	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)	20,765,768.00	20,765,768.00	20,765,768.00

6C. Calculating the County Office's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in	Total Unrestricted Expenditures	Deficit Spending Level	
	Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
	(Form 011, Section E) (Form MYPI, Line C)	(Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Balance is negative, else N/A)	
Current Year (2025-26)	(277,232.00)	15,598,147.00	1.8%	Met
1st Subsequent Year (2026-27)	1,602,877.26	13,683,768.74	N/A	Met
2nd Subsequent Year (2027-28)	1,337,919.90	13,966,671.10	N/A	Met

6D. Comparison of County Office 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)

7. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected county school service fund balances will be positive at the end of the current fiscal year and two subsequent fiscal years.

7A-1. Determining if the County Office's County School Service 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	
	County School Service Fund	
	Projected Year Totals	
	(Form 01I, Line F2)(Form MYPI, Line D2)	
		Status
Current Year (2025-26)	54,464,549.00	Met
1st Subsequent Year (2026-27)	43,612,798.71	Met
2nd Subsequent Year (2027-28)	31,651,464.12	Met

7A-2. Comparison of the County Office's Ending Fund Balance to the Standard

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

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

7B-1. Determining if the County Office'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	
	County School Service Fund	
	(Form CASH, Line F, June Column)	
		Status
Current Year (2025-26)	50,664,146.32	Met

7B-2. Comparison of the County Office's Ending Cash Balance to the Standard

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

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

Explanation:
(required if NOT met)

8. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses²:

Percentage Level ³	County Office Total Expenditures and Other Financing Uses ³
5% or \$88,000 (greater of)	0 to \$7,735,999
4% or \$387,000 (greater of)	\$7,736,000 to \$19,343,999
3% or \$774,000 (greater of)	\$19,344,000 to \$87,045,000
2% or \$2,611,000 (greater of)	\$87,045,001 and over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service 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 County School Service Fund.

² A county office of education 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.

³ Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (EC Section 2574), rounded to the nearest thousand.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
County Office's Expenditures and Other Financing Uses(Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	77,249,737.00	75,425,397.29	76,740,205.59
County Office's Reserve Standard Percentage Level:	3%	3%	3%

8A. Calculating the County Office's Reserve Standard

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

		Current Year	1st Subsequent Year	2nd Subsequent Year
		Projected Year Totals	Year	
		(2025-26)	(2026-27)	(2027-28)
1.	Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	77,249,737.00	75,425,397.29	76,740,205.59
2.	Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	77,249,737.00	75,425,397.29	76,740,205.59
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line A3 times Line A4)	2,317,492.11	2,262,761.92	2,302,206.17
6.	Reserve Standard - by Amount (From percentage level chart above)	774,000.00	774,000.00	774,000.00
7.	County Office's Reserve Standard (Greater of Line A5 or Line A6)	2,317,492.11	2,262,761.92	2,302,206.17

8B. Calculating the County Office'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.

		Current Year	1st Subsequent Year	2nd Subsequent Year
		Projected Year Totals	Year	
		(2025-26)	(2026-27)	(2027-28)
Reserve Amounts				
(Unrestricted resources 0000-1999 except line 4)				
1.	County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	14,677,450.03	14,330,825.49	14,580,639.06
3.	County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	2,712,334.94	5,556,152.74	7,894,434.07
4.	County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	County Office's Available Reserve Amount (Lines B1 thru B7)	17,389,784.97	19,886,978.23	22,475,073.13
9.	County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	22.51%	26.37%	29.29%
County Office's Reserve Standard				
(Section 8A, Line 7):		2,317,492.11	2,262,761.92	2,302,206.17
Status:		Met	Met	Met

8C. Comparison of County Office 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 county office 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 county office have ongoing county school service 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 county office 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 county office 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 county school service fund to restricted resources in the county school service 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 county school service fund to cover operating deficits in either the county school service 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 county school service fund budget.

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

S5A. Identification of the County Office's Projected Contributions, Transfers, and Capital Projects that may Impact the County School Service 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 County School Service Fund (Fund 01, Resources 0000-1999, Object 9900)					
Current Year (2025-26)	(1,855,251.00)	(1,761,068.00)	-5.1%	(94,183.00)	Not Met
1st Subsequent Year (2026-27)	(1,855,251.00)	(1,761,068.00)	-5.1%	(94,183.00)	Not Met
2nd Subsequent Year (2027-28)	(1,855,251.00)	(1,761,068.00)	-5.1%	(94,183.00)	Not Met
1b. Transfers In, County School Service Fund *					
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2025-26)	1,200,000.00	1,200,000.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	1,200,000.00	1,200,000.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	1,200,000.00	1,200,000.00	0.0%	0.00	Met
1d. Capital Project Cost Overruns					
Have capital project cost overruns occurred since budget adoption that may impact the county school service fund operational budget?					

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

S5B. Status of the County Office'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 county school service fund to restricted county school service 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 county office's plan, with timeframes, for reducing or eliminating the contribution.	
	Explanation: (required if NOT met)	The Transportation Reimbursement is projected to be 94k less based on the 2024-25 transportation expenditures level.
1b.	MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.	
	Explanation: (required if NOT met)	
1c.	MET - Projected transfers out have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.	
	Explanation: (required if NOT met)	
1d.	NO - There have been no capital project cost overruns occurring since budget adoption that may impact the county school service fund operational budget.	
	Project Information: (required if YES)	

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current 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.

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

S6A. Identification of the County Office's Long-term Commitments

DATA ENTRY: If Budget Adoption (Form 01CS, Item S6A) data exist, 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 county office 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	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2025
Leases	18,14	Rental Savings, RD Pass-thru, Facility Fees, and GF	Fund 01 Object Code 7438/7439	17,564,210
Certificates of Participation	18,14	Rental Savings, RD Pass-thru, Facility Fees, and GF	Fund 01 Object Code 7438/7439	17,564,210
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		General Funds	Fund 01 Object Code Classified Staff (2xxx)	219,247

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

	3-5 Years	General Funds	Fund 01 Object Code 7439	78,287
	3-5 Years	General Funds	Fund 01 Object Code 7439	4,316,504
TOTAL:				39,742,458

Type of Commitment (continued):	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)	(2027-28)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation	1,336,267	1,326,384	1,346,382	1,359,882
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
	36,918	39,799	39,799	39,799
	1,121,704	728,104	756,003	786,243
		579,738	124,578	124,578
		47,931	47,931	47,931
Total Annual Payments:	2,494,889	2,721,956	2,314,693	2,358,433
Has total annual payment increased over prior year (2024-25)		Yes	No	No

S6B. Comparison of the County Office'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)

Annual payments are determined by the current payment schedules, which include built-in increases. The Subscription Payable (SBITA) has increased by approximately \$300,000 to cover not only software subscriptions but also software maintenance services and the digital library. There is no fixed annual payment for Compensated Absences; the amount varies based on liabilities for unused vacation time for classified staff. The 2025-26 payments include \$1,326,384 COR 39,799 Leases, 728,104 ESCAPE Finance System, 579,738 Instructional SBITA, and 47,931 for SEIA SpEd Database.

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 annual payments.

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 County Office'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 county office 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

- a. Total OPEB liability
- b. OPEB plan(s) fiduciary net position (if applicable)
- c. Total/Net OPEB liability (Line 2a minus Line 2b)
- d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?
- e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

Budget Adoption
(Form 01CS, Item S7A)

First Interim

16,394,125.00	16,934,125.00
0.00	0.00
16,394,125.00	16,934,125.00
Actuarial	Actuarial
Jul 01, 2023	Jul 01, 2023

3 OPEB Contributions

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

Budget Adoption
(Form 01CS, Item S7A)

First Interim

	0.00
	0.00
	0.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

1,340,518.00	1,295,268.00
1,340,518.00	1,295,268.00
1,340,518.00	1,295,268.00

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

1,017,091.00	1,017,091.00
1,036,262.00	1,036,262.00
1,051,183.00	1,051,183.00

- d. Number of retirees receiving OPEB benefits

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

73.00	73.00
73.00	73.00
73.00	73.00

4. Comments:

S7A-1 Yes, however, this is now a closed program. Only individuals employed before November 1, 1988, are eligible for the benefits.

S7B. Identification of the County Office'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 county office operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 1b-4)

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

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

No

n/a

n/a

- 2
- Self-Insurance Liabilities
- a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

Budget Adoption (Form 01CS, Item S7B)	First Interim

- 3
- Self-Insurance Contributions
- 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)

Budget Adoption (Form 01CS, Item S7B)	First Interim

- 4
- Comments:

S8. Status of Labor Agreements

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

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

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

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

S8A. Cost Analysis of County Office'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	108.00	108.00	108.00	108.00

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

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

Yes

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

Negotiations Settled Since Budget Adoption

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

Aug 12, 2025

3. Period covered by the agreement:

Begin Date:

Jul 01, 2025

End Date:

Jun 30, 2026

4. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

245,866

245,866

245,866

% change in salary schedule from prior year

2.0%

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

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

6. Amount included for any tentative salary schedule increases

Current Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

1. Are costs of H&W benefit changes included in the interim and MYPs?

Yes

Yes

Yes

2. Total cost of H&W benefits

1,458,532

1,458,532

1,458,532

3. Percent of H&W cost paid by employer

95.0%

95.0%

95.0%

4. Percent projected change in H&W cost over prior year

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

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

No		

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes
184,490	187,257	190,066
1.5%	1.5%	1.5%

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

Yes

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	184.00	251.00	251.00	251.00

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

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

n/a

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

Negotiations Settled Since Budget Adoption

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

Sep 09, 2025

3. Period covered by the agreement:

Begin Date:

Jul 01, 2025

End Date:

Jun 30, 2026

4. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

266,308

266,308

266,308

% change in salary schedule from prior year

2.3%

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

6. Amount included for any tentative salary schedule increases

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

1. Are costs of H&W benefit changes included in the interim and MYPs?

Yes

Yes

Yes

2. Total cost of H&W benefits

1,802,024

1,802,024

1,802,024

3. Percent of H&W cost paid by employer

95.0%

95.0%

95.0%

4. Percent projected change in H&W cost over prior year

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

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

No

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes
173,679	176,284	178,928
1.5%	1.5%	1.5%

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

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

If No, continue with section S8C.

n/a

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	135.10	136.40	136.40	136.40

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

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete question 2.

n/a

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

n/a

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)

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

Yes

Yes

Yes

**Management/Supervisor/Confidential
Step and Column Adjustments**

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

Yes

Yes

Yes

**Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)**

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Yes

Yes

Yes

S9. Status of Other Funds

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

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 county school service fund projected to have a negative fund balance at the end of the current fiscal year?	<div>No</div>
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.	
<div></div>		
<div></div>		
<div></div>		
<div></div>		
<div></div>		
<div></div>		

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 A8; Item A1 is automatically completed based on data from Criterion 7.

A1.	Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-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 the County Operations Grant ADA decreasing in both the prior and current fiscal years?	No
A4.	Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year?	No
A5.	Has the county office 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 county office provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to the CDE.)	No
A8.	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 County Office First Interim Criteria and Standards Review

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

Madera County Superintendent of Schools

Madera County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

GENERAL LEDGER CHECKS

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

Exception

FUND	RESOURCE	NEG. EFB
09	6230	(\$5,857.00)
Explanation: For revenue reconciliation related to the RS6230 Clean Energy grant, the negative fund balance indicates the amount owed to MCSOS. This balance will be cleared once we receive the remaining cash from CDE.		
Total of negative resource balances for Fund 09		(\$5,857.00)

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:

Exception

FUND	RESOURCE	OBJECT	VALUE
09	6230	9790	(\$5,857.00)
Explanation: For revenue reconciliation related to the RS6230 Clean Energy grant, the negative fund balance indicates the amount owed to MCSOS. This balance will be cleared once we receive the remaining cash from CDE.			

First Interim
Board Approved Operating Budget 2025-26
Technical Review Checks
Phase - All
Display - Exceptions Only

Madera County Superintendent of Schools

Madera County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

GENERAL LEDGER CHECKS

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

Exception

FUND	RESOURCE	NEG. EFB
09	6230	(\$5,857.00)
Explanation: For revenue reconciliation related to the RS6230 Clean Energy grant, the negative fund balance indicates the amount owed to MCSOS. This balance will be cleared once we receive the remaining cash from CDE.		
Total of negative resource balances for Fund 09		(\$5,857.00)

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:

Exception

FUND	RESOURCE	OBJECT	VALUE
09	6230	9790	(\$5,857.00)
Explanation: For revenue reconciliation related to the RS6230 Clean Energy grant, the negative fund balance indicates the amount owed to MCSOS. This balance will be cleared once we receive the remaining cash from CDE.			

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

Madera County Superintendent of Schools

Madera County

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

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

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

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

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

Madera County Superintendent of Schools

Madera County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

GENERAL LEDGER CHECKS

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CSI and Form MYPI, which can negatively affect the criteria and standards.

Exception

FUND	RESOURCE	NEG. EFB
09	6230	(\$5,857.00)
Explanation: For revenue reconciliation related to the RS6230 Clean Energy grant, the negative fund balance indicates the amount owed to MCSOS. This balance will be cleared once we receive the remaining cash from CDE.		
Total of negative resource balances for Fund 09		(\$5,857.00)

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:

Exception

FUND	RESOURCE	OBJECT	VALUE
09	6230	9790	(\$5,857.00)
Explanation: For revenue reconciliation related to the RS6230 Clean Energy grant, the negative fund balance indicates the amount owed to MCSOS. This balance will be cleared once we receive the remaining cash from CDE.			

EXPORT VALIDATION CHECKS

CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)

Exception

Explanation: The Cashflow worksheet is attached.