



El Dorado Union High School District
El Dorado County
2025/26 1st Interim
December 9, 2025

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NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____ Date: _____
District Superintendent or Designee
Printed Name: Mike Kuhlman Title: Superintendent

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

To the County Superintendent of Schools:

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

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

CERTIFICATION OF FINANCIAL CONDITION

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

Contact person for additional information on the interim report:

Name: Robert Whittenberg Telephone: 530-622-5081
Title: Assistant Superintendent of Business Services E-mail: rwhittenberg@eduhd.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

2025/26 General Fund Multi-Year Projections - 1st Interim Update

Unrestricted

Description	Object codes	2024/25 Unaudited Actuals	2025/26 1st Interim	% Change	2026/27 Projection	% Change	2027/28 Projection	% Change	
A. REVENUES AND OTHER FINANCING SOURCES									
1	LCFF/Revenue Limit Sources	8010-8099	\$ 83,648,108	\$ 83,846,021	0.2%	\$ 84,619,341	0.9%	\$ 87,404,648	3.3%
2	Federal Revenues	8100-8299	\$ 120,846	\$ -	-100.0%	\$ -	#DIV/0!	\$ -	#DIV/0!
3	State Revenues	8300-8599	\$ 3,280,617	\$ 3,294,852	0.4%	\$ 3,294,852	0.0%	\$ 3,294,852	0.0%
4	Other Local Revenues	8600-8799	\$ 6,291,917	\$ 3,654,322	-41.9%	\$ 3,334,322	-8.8%	\$ 3,134,322	-6.0%
5	Other Financing Sources	8900-8999	\$ (13,288,261)	\$ (15,800,048)	18.9%	\$ (17,662,990)	11.8%	\$ (18,629,167)	5.5%
6	Total Revenue (sum lines A1:A5)		\$ 80,053,226	\$ 74,995,146	-6.3%	\$ 73,585,525	-1.9%	\$ 75,204,655	2.2%
B. EXPENDITURES AND OTHER FINANCING USES									
1	Certificated Salaries								
a	Base Salaries		\$ 33,084,936	\$ 33,303,230		\$ 33,303,230		\$ 34,227,448	
b	Step & column adjustment		\$ -	\$ -		\$ 501,665		\$ 475,150	
c	Other Adjustments (e.g.Transfer to/from Restricted)		\$ -	\$ -		\$ 380,265		\$ -	
d	Other Adjustments Increase (Reduce) FTE		\$ -	\$ -		\$ 42,288.00		\$ 330,115	
	# FTE Adjusted		-	\$ -		3.33		3.10	
e	Total Certificated Salaries (sum lines B1a:B1d)	1000-1999	\$ 33,084,936	\$ 33,303,230	0.7%	\$ 34,227,448	2.8%	\$ 35,032,713	2.4%
2	Classified Salaries								
a	Base Salaries		\$ 11,518,078	\$ 11,398,664		\$ 11,398,664		\$ 11,612,102	
b	Step & column Adjustment		\$ -	\$ -		\$ 213,438		\$ 167,224	
c	Other Adjustments (e.g.Transfer to/from Restricted)		\$ -	\$ -		\$ -		\$ -	
d	Other Adjustments Increase (Reduce) FTE		\$ -	\$ -		\$ -		\$ -	
	# FTE Adjusted		-	\$ -		-		-	
e	Total Classified Salaries (sum lines B2a:B2d)	2000-2999	\$ 11,518,078	\$ 11,398,664	-1.0%	\$ 11,612,102	1.9%	\$ 11,779,326	1.4%
3	Employee Benefits	3000-3999	\$ 17,833,066	\$ 18,544,154	4.0%	\$ 19,104,144	3.0%	\$ 19,886,779	4.1%
4	Books and Supplies	4000-4999	\$ 1,946,038	\$ 3,333,650	71.3%	\$ 3,519,294	5.6%	\$ 3,624,873	3.0%
5	Services and Other Operating Expenses	5000-5999	\$ 7,025,987	\$ 7,764,471	10.5%	\$ 8,437,124	8.7%	\$ 8,521,237	1.0%
6	Capital Outlay	6000-6999	\$ 2,514,365	\$ 52,982	-97.9%	\$ -	0.0%	\$ -	0.0%
7	Other Outgo	7100-7299; 7400-7499	\$ 1,782,116	\$ 1,939,998	8.9%	\$ 1,545,757	-20.3%	\$ 1,658,245	7.3%
8	Other Outgo-Indirect Costs	7300-7399	\$ (1,159,738)	\$ (1,270,299)	9.5%	\$ (1,032,957)	-18.7%	\$ (1,006,199)	-2.7%
9	Other financing Uses	7600-7699	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
10	Other Adjustments					\$ -		\$ -	
11	Total Expenditures (sum lines B1: B10)		\$ 74,544,848	\$ 75,066,850	0.7%	\$ 77,412,912	3.1%	\$ 79,496,974	2.7%
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 less line B11)									
			\$ 5,508,379	\$ (71,704)		\$ (3,827,387)		\$ (4,292,319)	
D. FUND BALANCE									
1	Net Beginning Fund Balance		\$ 18,265,279	\$ 23,773,658		\$ 23,701,954		\$ 19,874,567	
2	Ending Fund Balance (sum lines C and D1)		\$ 23,773,658	\$ 23,701,954		\$ 19,874,567		\$ 15,582,247	
Components of Ending Fund Balance									
	Fund Balance Reserves/Nonspendable Restricted		\$ 573,132	\$ 573,132		\$ 573,132		\$ 573,132	
	Reserve for Economic Uncertainties		\$ 3,161,126	\$ 3,224,191		\$ 3,287,136		\$ 3,328,471	
	Committed		\$ -	\$ -		\$ -		\$ -	
	Other Assignments		\$ 389,798	\$ 389,798		\$ 389,798		\$ 389,798	
	Unassigned/Unappropriated Balance		\$ 19,649,601	\$ 19,514,833		\$ 15,624,500		\$ 11,290,845	
	Total Components of Ending Fund Balance (Must agree with line D2)		\$ 23,773,658	\$ 23,701,954		\$ 19,874,567		\$ 15,582,247	
RETIREE BENEFITS FUND									
	Projected Ending Fund Balance		\$ 3,777,578	\$ 3,880,496		\$ 3,880,496		\$ 3,880,496	

2025/26 General Fund Multi-Year Projections - 1st Interim Update

Restricted

Description	Object codes	2024/25 Unaudited Actuals	2025/26 1st Interim	% Change	2026/27 Projection	% Change	2027/28 Projection	% Change	
A. REVENUES AND OTHER FINANCING SOURCES									
1	LCFF/Revenue Limit Sources	8010-8099	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
2	Federal Revenues	8100-8299	\$ 2,243,872	\$ 2,060,044	-8.2%	\$ 1,850,848	-10.2%	\$ 1,850,848	0.0%
3	State Revenues	8300-8599	\$ 6,173,665	\$ 8,697,314	40.9%	\$ 6,063,270	-30.3%	\$ 6,063,270	0.0%
4	Other Local Revenues	8600-8799	\$ 6,175,388	\$ 5,224,957	-15.4%	\$ 4,926,457	-5.7%	\$ 4,877,192	-1.0%
5	Other Financing Sources	8900-8999	\$ 13,288,261	\$ 15,800,048	18.9%	\$ 17,662,990	11.8%	\$ 18,629,167	5.5%
6	Total Revenue (sum lines A1:A5)		\$ 27,881,186	\$ 31,782,363	14.0%	\$ 30,503,565	-4.0%	\$ 31,420,477	3.0%
B. EXPENDITURES AND OTHER FINANCING USES									
1	Certificated Salaries								
a	Base Salaries		\$ 6,825,377	\$ 5,897,764		\$ 5,897,764		\$ 5,528,892	
b	Step & column adjustment					\$ 85,314		\$ 70,055	
c	Other Adjustments (e.g.Transfer to/from Restricted)					\$ -			
d	Other Adjustments Increase (Reduce) FTE					\$ (454,187)		\$ (541,576)	
	# FTE Adjusted					(2.93)		(2.35)	
e	Total Certificated Salaries (sum lines B1a:B1d)	1000-1999	\$ 6,825,377	\$ 5,897,764	-13.6%	\$ 5,528,892	-6.3%	\$ 5,057,371	-8.5%
2	Classified Salaries								
a	Base Salaries		\$ 5,250,755	\$ 4,284,682		\$ 4,284,682		\$ 4,284,260	
b	Step & column Adjustment					\$ 79,570		\$ 62,353	
c	Other Adjustments (e.g.Transfer to/from Restricted)					\$ -		\$ -	
d	Other Adjustments Increase (Reduce) FTE					\$ (79,992)		\$ (28,866)	
	# FTE Adjusted					-		(0.62)	
e	Total Classified Salaries (sum lines B2a:B2d)	2000-2999	\$ 5,250,755	\$ 4,284,682	-18.4%	\$ 4,284,260	0.0%	\$ 4,317,747	0.8%
3	Employee Benefits	3000-3999	\$ 8,067,783	\$ 7,944,025	-1.5%	\$ 8,225,121	3.5%	\$ 7,561,721	-8.1%
4	Books and Supplies	4000-4999	\$ 1,816,484	\$ 2,833,022	56.0%	\$ 3,179,133	12.2%	\$ 3,274,507	3.0%
5	Services and Other Operating Expenses	5000-5999	\$ 5,128,207	\$ 7,157,255	39.6%	\$ 6,635,530	-7.3%	\$ 6,902,358	4.0%
6	Capital Outlay	6000-6999	\$ 220,713	\$ 458,377	107.7%	\$ 500,000	9.1%	\$ 500,000	0.0%
7	Other Outgo	7100-7299; 7400-7499	\$ 2,449,731	\$ 2,662,864	8.7%	\$ 2,772,395	4.1%	\$ 2,832,164	2.2%
8	Other Outgo-Indirect Costs	7300-7399	\$ 1,066,976	\$ 1,168,182	9.5%	\$ 1,032,957	-13.1%	\$ 1,006,199	-2.7%
9	Other financing Uses	7600-7699			0.0%	\$ -	0.0%	\$ -	0.0%
10	Other Adjustments					\$ -		\$ -	
11	Total Expenditures (sum lines B1:B10)		\$ 30,826,025	\$ 32,406,171	5.1%	\$ 32,158,288	-0.8%	\$ 31,452,067	-2.2%
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 less line B11)									
			\$ (2,944,840)	\$ (623,808)		\$ (1,654,723)		\$ (31,591)	
D. FUND BALANCE									
1	Net Beginning Fund Balance		\$ 8,730,254	\$ 5,785,414		\$ 5,161,607		\$ 3,506,883	
2	Ending Fund Balance (sum lines C and D1)		\$ 5,785,414	\$ 5,161,607		\$ 3,506,883		\$ 3,475,292	
Components of Ending Fund Balance									
	Fund Balance Reserves/Nonspendable					\$ -		\$ -	
	Restricted		\$ 5,785,414	\$ 5,161,607		\$ 3,506,883		\$ 3,475,292	
	Reserve for Economic Uncertainties					\$ -		\$ -	
	Committed								
	Assigned								
	Unassigned/Unappropriated Balance		\$ -	\$ -		\$ -		\$ -	
	Total Components of Ending Fund Balance (Must agree with line D2)		\$ 5,785,414	\$ 5,161,607		\$ 3,506,883		\$ 3,475,292	

El Dorado Union High School District - General Fund
2025/26 General Fund 1st Interim Update
Multi-Year Projection Assumptions

Revenue:

Updated budget and subsequent year projections to reflect the ongoing implementation of the Local Control Funding Formula (LCFF) , this formula rolled the revenue limit and numerous state grants into one funding model.

Based upon the Governor's 2025/26 Adopted Budget:

2025/26 - LCFF COLA funding is 2.30%

2026/27 - LCFF COLA funding is estimated to be 3.02%

2027/28 - LCFF COLA funding is estimated to be 3.42%

[COLA and LCFF per ADA changes are based in part upon projections and data supplied by School Services of California and the California Department of Finance]

Enrollment projections are based upon the November 2025 demographic projections and current year enrollment.

2025/26 *decreased* by 104 from 2024/25

2026/27 is projected to increase 12 from 2025/26.

2027/28 is projected to increase 88 from 2025/26.

Average Daily Attendance (ADA) P-2 projections have been updated to reflect the latest demographic study as well as the three year average of actual attendance (93.5%). 25/26 and 26/27 is based on a 3 year rolling average for ADA, 27/28 will be based on current year ADA.

Property Tax Revenues are projected to remain stable. No increases and/or decreases are assumed.

State Grants are projected to change by the same percentages as LCFF except when additional information regarding COLA's are provided. All previously awarded one time funds will be spent by the end of 2027/28 with the exception of the new one time funds received this year (SSPDDBG), which will be spent by end of 2028/29.

Lottery Fund Revenues are projected to be fairly stable but are adjusted by changes in the district's projected ADA. In 2025/26 \$1.62 million has been budgeted which includes \$458,996.99 in restricted lottery funds.

Revenues from the ongoing Mandated Cost Block Grant have remained stable. No changes are projected other than fluctuations based upon ADA and COLA when projected.

El Dorado Union High School District - General Fund
2025/26 General Fund 1st Interim Update
Multi-Year Projection Assumptions

Expenditures:

Staffing and Benefits:

Negotiations are open for 25/26.

2026/27 Certificated staffing is projected to increase by .40 FTE based on increased enrollment.

2027/28 Certificated staffing is projected to increase by 3.10 FTE based on increased enrollment.

2027/28 Certificated staffing is projected to decrease by .60 FTE based on ending one time funds.

2027/28 Certificated EDMA is projected to decrease by 1.75 FTE based on ending one time funds.

2027/28 Classified is projected to decrease by .6166 FTE based on ending one time funds.

In subsequent years, salaries have been adjusted to reflect the projected cost of step increases (and column where applicable).

2025/26 budget reflects a 24% increase in certificated health benefit costs over the prior year. The district is projecting a 10% increase for certificated health in subsequent years.

Other expenditures:

Other expenditures such as books, supplies, and other operating costs have been reduced to reflect unaudited actuals for the year. Inflation is currently at 3.0% which is the projected increase for services and supplies.

Gas in California is projected to increase by 75% in the next two years, increase in reflected in the 25/26 and 26/27 budget

Reserves:

Reserve for Economic Uncertainties is calculated at 3% based upon our enrollment level.

Conclusion:

The district currently has sufficient projected resources and reserves to maintain a positive fund balance through the end of 2027/28 fiscal year. The district will need to continue to review programs and expenditures in order to maintain financial viability in the future.

Status of Other Funds:

At present, all other district funds are projected to be positive.

2025/26 General Fund (Fund 01)
Major changes from Adopted Budget to First Interim

Revenues

	Object Codes	2025/26 Adopted Budget	2025/26 First Interim	Change	Description of Major Changes
Local Control Funding Formula	8010-8099	\$ 84,036,596	\$ 83,846,021	\$ (190,575)	Lower UPP percentage, charter shift
Federal Revenue	8100-8299	\$ 1,860,254	\$ 2,060,044	\$ 199,790	Title I increased by \$30k, Title II increased by \$5k, Dept of Ed now committing to Title III and IV funds \$83k, MediCal funds rec'd \$80k
State Revenue	8300-8599	\$ 9,185,707	\$ 11,992,166	\$ 2,806,459	Mandated Cost BG increased by \$21k, Transportation reimbursement projected to increase by \$218k, Lottery reduced by (\$136k), rec'd one time SSPDBG \$1.89M, Rec'd Dual Enrollment Grant \$500k, Prop 28 increase \$121k, LREBG rec'd \$162k
Other Local Revenue	8600-8799	\$ 8,282,005	\$ 8,879,278	\$ 597,273	Increased interest \$200k, rec'd CFD grant \$200k, Donations rec'd from sites \$83k, decreased in SELPA funding (\$134k), increase in facility use \$29k, increase in gate \$60k, decrease in WC (\$30k)
Other Sources	8930-8979	\$ -	\$ -	\$ -	
Total Revenues		\$ 103,364,562	\$ 106,777,510	\$ 3,412,947	

Expenditures

	Object Codes	2025/26 Adopted Budget	2025/26 First Interim	Change	Description of Major Changes
Certificated Salaries	1000-1999	\$ 39,478,310	\$ 39,200,995	\$ (277,315)	Reduction in .60 AP and 1.0 Dean (\$238k), open teacher positions reduced to date (\$35k)
Classified Salaries	2000-2999	\$ 15,906,935	\$ 15,683,346	\$ (223,589)	Reduction 1.0 confidential position (\$112k), adjustment of routes in transportation and reduction of open position to date (\$101k), reduced open Para positions to date (\$52k), Added Dual Enrollment Para \$28k, Added Equity Multiplier time \$25k
Employee Benefits	3000-3999	\$ 27,028,501	\$ 26,488,179	\$ (540,322)	Adjusted employee benefits to align with current staffing including reduction of medical cap from open positions, reduced OPEB payment (\$80k), reduced projected PERS to stipends that do not qualify (\$122k)
Books and Supplies	4000-4999	\$ 5,227,129	\$ 6,166,672	\$ 939,544	Added \$132k for CFD grant, increased tech \$26k, Title I carryover in supplies \$41k, Title III supplies \$35k, SSPDBG textbooks \$391k, textbooks purchased with lottery funds \$152k, LREBG supplies \$62k, site donations made \$135k
Services and Other Operating Expenses	5000-5999	\$ 14,561,679	\$ 14,921,726	\$ 360,047	\$27k for CFD grant, new HR system \$78k, SMAA service \$10k, Title IV services \$26k, SSPDBD \$49k, Mental Health increase \$379k, SPED decrease (\$536k), TUPE increase \$32k, KIT project \$89k, AMIMDBG (\$45k), Dual enrollment \$35k, M&O increase \$365k, Equity Multiplier (\$16k), transportation reduction (\$106k)
Capital Outlay	6000-6999	\$ 160,548	\$ 511,359	\$ 350,810	Vans purchased \$52k, AMIMDBG \$119k, M&O projects \$177k
Other Outgo	7100-7299 7400-7499	\$ 4,644,325	\$ 4,602,862	\$ (41,463)	Reduced contribution to CSROP
Indirect/Direct Support Costs	7300-7399	\$ (103,790)	\$ (102,117)	\$ 1,673	FD 13 Indirect Cost
Interfund Transfers Out	7610-7629	\$ -	\$ -	\$ -	
Total Expenditures		\$ 106,903,637	\$ 107,473,021	\$ 569,385	

Net Increase/Decrease in Fund Balance	\$ (3,539,074)	\$ (695,512)	\$ 2,843,563
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Beginning Fund Balance, July 1	\$ 29,559,072	\$ 29,559,072	\$ -
Projected Ending Fund Balance, June 30	\$ 26,019,998	\$ 28,863,560	\$ 2,843,563

Description	Resource Codes	Object Codes	Original Budget (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	84,036,596.00	83,846,021.00	17,023,846.06	83,846,021.00	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	3,110,393.00	3,294,851.58	418,524.58	3,294,851.58	0.00	0.0%
4) Other Local Revenue		8600-8799	3,059,323.00	3,654,321.63	1,056,020.82	3,654,321.63	0.00	0.0%
5) TOTAL, REVENUES			90,206,312.00	90,795,194.21	18,498,391.46	90,795,194.21		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	33,461,741.08	33,303,230.49	13,052,985.48	33,303,230.49	0.00	0.0%
2) Classified Salaries		2000-2999	11,595,256.00	11,398,664.11	4,228,241.34	11,398,664.11	0.00	0.0%
3) Employee Benefits		3000-3999	18,820,433.00	18,544,154.04	6,867,570.30	18,544,154.04	0.00	0.0%
4) Books and Supplies		4000-4999	3,219,816.72	3,333,649.86	957,846.36	3,333,649.86	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	7,770,163.22	7,764,470.79	3,091,169.20	7,764,470.79	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	52,981.81	52,981.81	52,981.81	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,970,268.00	1,939,998.00	353,281.00	1,939,998.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,469,832.00)	(1,270,298.80)	0.00	(1,270,298.80)	0.00	0.0%
9) TOTAL, EXPENDITURES			75,367,846.02	75,066,850.30	28,604,075.49	75,066,850.30		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			14,838,465.98	15,728,343.91	(10,105,684.03)	15,728,343.91		
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	(15,772,898.20)	(15,800,047.93)	0.00	(15,800,047.93)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,772,898.20)	(15,800,047.93)	0.00	(15,800,047.93)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(934,432.22)	(71,704.02)	(10,105,684.03)	(71,704.02)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	23,773,657.87	23,773,657.87		23,773,657.87	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,773,657.87	23,773,657.87		23,773,657.87		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,773,657.87	23,773,657.87		23,773,657.87		
2) Ending Balance, June 30 (E + F1e)			22,839,225.65	23,701,953.85		23,701,953.85		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	16,665.00	16,665.00		16,665.00		
Stores		9712	15,842.78	13,005.62		13,005.62		
Prepaid Items		9713	636,828.25	543,461.54		543,461.54		
All Others		9719	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	375,895.00	389,798.00		389,798.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,207,109.00	3,224,191.00		3,224,191.00		
Unassigned/Unappropriated Amount		9790	18,586,885.62	19,514,832.69		19,514,832.69		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	31,700,798.00	31,589,289.00	9,072,938.00	31,589,289.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	8,499,703.00	6,443,075.00	2,481,941.00	6,443,075.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	252,133.00	252,794.00	0.00	252,794.00	0.00	0.0%
Timber Yield Tax		8022	23,260.00	1.00	0.00	1.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	41,787,225.00	43,874,223.00	4,351,316.29	43,874,223.00	0.00	0.0%
Unsecured Roll Taxes		8042	867,725.00	949,055.00	893,827.58	949,055.00	0.00	0.0%
Prior Years' Taxes		8043	26,551.00	12,536.00	25,513.68	12,536.00	0.00	0.0%
Supplemental Taxes		8044	314,717.00	275,922.00	189,143.84	275,922.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,197,747.00	1,111,950.00	0.00	1,111,950.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	9,165.67	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			84,669,859.00	84,508,845.00	17,023,846.06	84,508,845.00	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	(633,263.00)	(662,824.00)	0.00	(662,824.00)	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			84,036,596.00	83,846,021.00	17,023,846.06	83,846,021.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
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	440,533.00	459,806.00	0.00	459,806.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,219,057.00	1,163,546.58	(32,883.42)	1,163,546.58	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Arts and Music in Schools (Prop 28)	6770	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	1,450,803.00	1,671,499.00	451,408.00	1,671,499.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,110,393.00	3,294,851.58	418,524.58	3,294,851.58	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	23,000.00	23,000.00	14,735.50	23,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	38,000.00	38,000.00	22,687.00	38,000.00	0.00	0.0%
All Other Sales		8639	6,095.00	6,095.00	0.00	6,095.00	0.00	0.0%
Leases and Rentals		8650	240,000.00	269,000.00	136,051.79	269,000.00	0.00	0.0%
Interest		8660	550,000.00	750,000.00	292,357.77	750,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	101,000.00	101,000.00	99,642.36	101,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	30,550.00	30,550.00	22,298.64	30,550.00	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	2,070,678.00	2,436,676.63	468,247.76	2,436,676.63	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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	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			3,059,323.00	3,654,321.63	1,056,020.82	3,654,321.63	0.00	0.0%
TOTAL, REVENUES			90,206,312.00	90,795,194.21	18,498,391.46	90,795,194.21	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	25,303,993.08	25,223,291.27	9,820,874.22	25,223,291.27	0.00	0.0%
Certificated Pupil Support Salaries		1200	3,453,314.00	3,457,765.17	1,435,177.62	3,457,765.17	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,406,118.00	4,305,858.05	1,787,333.24	4,305,858.05	0.00	0.0%
Other Certificated Salaries		1900	298,316.00	316,316.00	9,600.40	316,316.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			33,461,741.08	33,303,230.49	13,052,985.48	33,303,230.49	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	340,044.00	339,484.48	127,666.13	339,484.48	0.00	0.0%
Classified Support Salaries		2200	3,825,449.00	3,727,978.84	1,391,783.55	3,727,978.84	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	497,110.00	490,790.00	185,707.99	490,790.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	5,688,877.00	5,597,969.23	2,287,563.88	5,597,969.23	0.00	0.0%
Other Classified Salaries		2900	1,243,776.00	1,242,441.56	235,519.79	1,242,441.56	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			11,595,256.00	11,398,664.11	4,228,241.34	11,398,664.11	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	6,306,787.00	6,277,917.24	2,452,378.37	6,277,917.24	0.00	0.0%
PERS		3201-3202	2,977,313.00	2,818,231.34	1,121,548.90	2,818,231.34	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,373,241.00	1,353,907.99	513,417.61	1,353,907.99	0.00	0.0%
Health and Welfare Benefits		3401-3402	6,703,662.00	6,715,621.14	2,138,039.33	6,715,621.14	0.00	0.0%
Unemployment Insurance		3501-3502	22,569.00	22,369.56	8,701.74	22,369.56	0.00	0.0%
Workers' Compensation		3601-3602	684,236.00	678,251.77	264,587.84	678,251.77	0.00	0.0%
OPEB, Allocated		3701-3702	752,625.00	672,625.00	219,179.52	672,625.00	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	5,230.00	149,716.99	5,230.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			18,820,433.00	18,544,154.04	6,867,570.30	18,544,154.04	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	97,884.00	74,941.00	(1,765.43)	74,941.00	0.00	0.0%
Books and Other Reference Materials		4200	24,161.00	22,661.00	16,930.35	22,661.00	0.00	0.0%
Materials and Supplies		4300	2,908,284.72	2,995,394.34	882,791.89	2,995,394.34	0.00	0.0%
Noncapitalized Equipment		4400	189,487.00	240,653.52	59,889.55	240,653.52	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,219,816.72	3,333,649.86	957,846.36	3,333,649.86	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)
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	119,646.00	141,834.08	42,829.56	141,834.08	0.00	0.0%
Dues and Memberships		5300	173,830.00	200,929.00	72,670.38	200,929.00	0.00	0.0%
Insurance		5400-5450	1,003,676.00	1,003,676.00	580,597.89	1,003,676.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,436,817.00	3,436,817.00	1,167,522.28	3,436,817.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	416,621.80	443,854.80	137,058.91	443,854.80	0.00	0.0%
Transfers of Direct Costs		5710	(53,379.58)	(55,455.43)	(528.00)	(55,455.43)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(50,000.00)	(79,831.86)	4,668.14	(79,831.86)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,557,426.00	2,504,968.96	1,008,214.01	2,504,968.96	0.00	0.0%
Communications		5900	165,526.00	167,678.24	78,136.03	167,678.24	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,770,163.22	7,764,470.79	3,091,169.20	7,764,470.79	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	52,981.81	52,981.81	52,981.81	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	52,981.81	52,981.81	52,981.81	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements								
		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools								
		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools								
		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices								
		7142	1,238,109.00	1,207,839.00	237,272.00	1,207,839.00	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						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	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	127,525.27	127,525.27	11,375.27	127,525.27	0.00	0.0%
Other Debt Service - Principal		7439	604,633.73	604,633.73	104,633.73	604,633.73	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,970,268.00	1,939,998.00	353,281.00	1,939,998.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,366,042.00)	(1,168,181.80)	0.00	(1,168,181.80)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(103,790.00)	(102,117.00)	0.00	(102,117.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,469,832.00)	(1,270,298.80)	0.00	(1,270,298.80)	0.00	0.0%
TOTAL, EXPENDITURES			75,367,846.02	75,066,850.30	28,604,075.49	75,066,850.30	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	(15,772,898.20)	(15,800,047.93)	0.00	(15,800,047.93)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(15,772,898.20)	(15,800,047.93)	0.00	(15,800,047.93)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(15,772,898.20)	(15,800,047.93)	0.00	(15,800,047.93)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,860,254.45	2,060,044.42	858,544.44	2,060,044.42	0.00	0.0%
3) Other State Revenue		8300-8599	6,075,313.88	8,697,314.44	1,925,529.99	8,697,314.44	0.00	0.0%
4) Other Local Revenue		8600-8799	5,222,682.00	5,224,956.53	1,587,450.38	5,224,956.53	0.00	0.0%
5) TOTAL, REVENUES			13,158,250.33	15,982,315.39	4,371,524.81	15,982,315.39		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,016,569.01	5,897,764.37	2,324,523.21	5,897,764.37	0.00	0.0%
2) Classified Salaries		2000-2999	4,311,678.77	4,284,681.60	1,641,897.09	4,284,681.60	0.00	0.0%
3) Employee Benefits		3000-3999	8,208,067.81	7,944,025.07	1,612,278.90	7,944,025.07	0.00	0.0%
4) Books and Supplies		4000-4999	2,007,311.79	2,833,022.17	1,445,032.80	2,833,022.17	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,791,515.89	7,157,255.11	1,857,043.71	7,157,255.11	0.00	0.0%
6) Capital Outlay		6000-6999	160,548.36	458,376.75	35,130.12	458,376.75	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,674,057.10	2,662,864.10	719,947.30	2,662,864.10	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,366,042.00	1,168,181.80	0.00	1,168,181.80	0.00	0.0%
9) TOTAL, EXPENDITURES			31,535,790.73	32,406,170.97	9,635,853.13	32,406,170.97		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(18,377,540.40)	(16,423,855.58)	(5,264,328.32)	(16,423,855.58)		
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	15,772,898.20	15,800,047.93	0.00	15,800,047.93	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			15,772,898.20	15,800,047.93	0.00	15,800,047.93		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,604,642.20)	(623,807.65)	(5,264,328.32)	(623,807.65)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,785,414.26	5,785,414.26		5,785,414.26	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,785,414.26	5,785,414.26		5,785,414.26		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,785,414.26	5,785,414.26		5,785,414.26		
2) Ending Balance, June 30 (E + F1e)			3,180,772.06	5,161,606.61		5,161,606.61		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	3,191,339.09	5,161,608.01		5,161,608.01		
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	(10,567.03)	(1.40)		(1.40)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	718,367.00	718,367.00	674,046.00	718,367.00	0.00	0.0%
Special Education Discretionary Grants		8182	78,793.00	78,050.00	0.00	78,050.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	7,693.00	7,693.00	0.00	7,693.00	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	790,542.00	820,835.85	69,232.00	820,835.85	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	134,626.45	140,462.87	34,760.00	140,462.87	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	11,540.95	0.00	11,540.95	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	27,061.31	0.00	27,061.31	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, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	0.00	45,294.00	0.00	45,294.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	130,233.00	130,233.00	0.00	130,233.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	80,506.44	80,506.44	80,506.44	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,860,254.45	2,060,044.42	858,544.44	2,060,044.42	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	540,398.72	458,996.99	(57,357.01)	458,996.99	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	56,005.00	80,596.29	0.00	80,596.29	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	794,793.00	915,888.00	256,450.00	915,888.00	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	4,684,117.16	7,241,833.16	1,726,437.00	7,241,833.16	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,075,313.88	8,697,314.44	1,925,529.99	8,697,314.44	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,241,857.00	1,378,555.53	88,412.28	1,378,555.53	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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	3,980,825.00	3,846,401.00	1,499,038.10	3,846,401.00	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			5,222,682.00	5,224,956.53	1,587,450.38	5,224,956.53	0.00	0.0%
TOTAL, REVENUES			13,158,250.33	15,982,315.39	4,371,524.81	15,982,315.39	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,589,930.01	4,560,158.37	1,761,445.14	4,560,158.37	0.00	0.0%
Certificated Pupil Support Salaries		1200	455,853.00	501,186.00	212,954.67	501,186.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	965,786.00	836,420.00	350,123.40	836,420.00	0.00	0.0%
Other Certificated Salaries		1900	5,000.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,016,569.01	5,897,764.37	2,324,523.21	5,897,764.37	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,394,998.00	2,372,803.84	914,681.31	2,372,803.84	0.00	0.0%
Classified Support Salaries		2200	1,455,669.00	1,449,962.77	600,948.80	1,449,962.77	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	374,007.77	386,381.57	93,620.13	386,381.57	0.00	0.0%
Other Classified Salaries		2900	87,004.00	75,533.42	32,646.85	75,533.42	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,311,678.77	4,284,681.60	1,641,897.09	4,284,681.60	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,840,865.19	4,821,585.39	420,132.22	4,821,585.39	0.00	0.0%
PERS		3201-3202	1,165,797.00	1,161,680.49	445,736.54	1,161,680.49	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	419,831.76	413,819.10	163,811.32	413,819.10	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,622,618.00	1,390,119.81	457,087.60	1,390,119.81	0.00	0.0%
Unemployment Insurance		3501-3502	5,034.27	5,134.26	2,006.29	5,134.26	0.00	0.0%
Workers' Compensation		3601-3602	153,921.59	151,686.02	61,185.29	151,686.02	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	62,319.64	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,208,067.81	7,944,025.07	1,612,278.90	7,944,025.07	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	549,398.72	1,147,981.74	1,089,144.29	1,147,981.74	0.00	0.0%
Books and Other Reference Materials		4200	13,725.00	16,725.51	17,345.09	16,725.51	0.00	0.0%
Materials and Supplies		4300	1,210,633.07	1,412,548.33	308,040.00	1,412,548.33	0.00	0.0%
Noncapitalized Equipment		4400	233,555.00	255,766.59	30,503.42	255,766.59	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,007,311.79	2,833,022.17	1,445,032.80	2,833,022.17	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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	78,793.00	78,050.00	0.00	78,050.00	0.00	0.0%
Travel and Conferences		5200	840,987.57	824,417.71	62,101.76	824,417.71	0.00	0.0%
Dues and Memberships		5300	18,700.00	18,700.00	8,425.00	18,700.00	0.00	0.0%
Insurance		5400-5450	13,500.00	13,500.00	0.00	13,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,000.00	6,000.00	339.13	6,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,017,370.00	1,472,335.00	337,884.31	1,472,335.00	0.00	0.0%
Transfers of Direct Costs		5710	53,379.58	55,455.43	528.00	55,455.43	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	500.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,756,535.74	4,682,546.97	1,446,570.59	4,682,546.97	0.00	0.0%
Communications		5900	6,250.00	6,250.00	694.92	6,250.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,791,515.89	7,157,255.11	1,857,043.71	7,157,255.11	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	160,548.36	458,376.75	35,130.12	458,376.75	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			160,548.36	458,376.75	35,130.12	458,376.75	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements								
		7110	0.00	0.00	0.00	0.00	0.00	0.0%
		7130	28,541.00	28,541.00	0.00	28,541.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
		7141	0.00	0.00	0.00	0.00	0.00	0.0%
		7142	1,927,354.10	1,992,109.10	311,665.30	1,992,109.10	0.00	0.0%
		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
		7211	0.00	0.00	0.00	0.00	0.00	0.0%
		7212	0.00	0.00	0.00	0.00	0.00	0.0%
		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	718,162.00	642,214.00	408,282.00	642,214.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,674,057.10	2,662,864.10	719,947.30	2,662,864.10	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,366,042.00	1,168,181.80	0.00	1,168,181.80	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,366,042.00	1,168,181.80	0.00	1,168,181.80	0.00	0.0%
TOTAL, EXPENDITURES			31,535,790.73	32,406,170.97	9,635,853.13	32,406,170.97	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of 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	15,772,898.20	15,800,047.93	0.00	15,800,047.93	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			15,772,898.20	15,800,047.93	0.00	15,800,047.93	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			15,772,898.20	15,800,047.93	0.00	15,800,047.93	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	84,036,596.00	83,846,021.00	17,023,846.06	83,846,021.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,860,254.45	2,060,044.42	858,544.44	2,060,044.42	0.00	0.0%
3) Other State Revenue		8300-8599	9,185,706.88	11,992,166.02	2,344,054.57	11,992,166.02	0.00	0.0%
4) Other Local Revenue		8600-8799	8,282,005.00	8,879,278.16	2,643,471.20	8,879,278.16	0.00	0.0%
5) TOTAL, REVENUES			103,364,562.33	106,777,509.60	22,869,916.27	106,777,509.60		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	39,478,310.09	39,200,994.86	15,377,508.69	39,200,994.86	0.00	0.0%
2) Classified Salaries		2000-2999	15,906,934.77	15,683,345.71	5,870,138.43	15,683,345.71	0.00	0.0%
3) Employee Benefits		3000-3999	27,028,500.81	26,488,179.11	8,479,849.20	26,488,179.11	0.00	0.0%
4) Books and Supplies		4000-4999	5,227,128.51	6,166,672.03	2,402,879.16	6,166,672.03	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	14,561,679.11	14,921,725.90	4,948,212.91	14,921,725.90	0.00	0.0%
6) Capital Outlay		6000-6999	160,548.36	511,358.56	88,111.93	511,358.56	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,644,325.10	4,602,862.10	1,073,228.30	4,602,862.10	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(103,790.00)	(102,117.00)	0.00	(102,117.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			106,903,636.75	107,473,021.27	38,239,928.62	107,473,021.27		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,539,074.42)	(695,511.67)	(15,370,012.35)	(695,511.67)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,539,074.42)	(695,511.67)	(15,370,012.35)	(695,511.67)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	29,559,072.13	29,559,072.13		29,559,072.13	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,559,072.13	29,559,072.13		29,559,072.13		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,559,072.13	29,559,072.13		29,559,072.13		
2) Ending Balance, June 30 (E + F1e)			26,019,997.71	28,863,560.46		28,863,560.46		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	16,665.00	16,665.00		16,665.00		
Stores		9712	15,842.78	13,005.62		13,005.62		
Prepaid Items		9713	636,828.25	543,461.54		543,461.54		
All Others		9719	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	3,191,339.09	5,161,608.01		5,161,608.01		
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	375,895.00	389,798.00		389,798.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,207,109.00	3,224,191.00		3,224,191.00		
Unassigned/Unappropriated Amount		9790	18,576,318.59	19,514,831.29		19,514,831.29		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	31,700,798.00	31,589,289.00	9,072,938.00	31,589,289.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	8,499,703.00	6,443,075.00	2,481,941.00	6,443,075.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	252,133.00	252,794.00	0.00	252,794.00	0.00	0.0%
Timber Yield Tax		8022	23,260.00	1.00	0.00	1.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	41,787,225.00	43,874,223.00	4,351,316.29	43,874,223.00	0.00	0.0%
Unsecured Roll Taxes		8042	867,725.00	949,055.00	893,827.58	949,055.00	0.00	0.0%
Prior Years' Taxes		8043	26,551.00	12,536.00	25,513.68	12,536.00	0.00	0.0%
Supplemental Taxes		8044	314,717.00	275,922.00	189,143.84	275,922.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,197,747.00	1,111,950.00	0.00	1,111,950.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	9,165.67	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			84,669,859.00	84,508,845.00	17,023,846.06	84,508,845.00	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	(633,263.00)	(662,824.00)	0.00	(662,824.00)	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			84,036,596.00	83,846,021.00	17,023,846.06	83,846,021.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	718,367.00	718,367.00	674,046.00	718,367.00	0.00	0.0%
Special Education Discretionary Grants		8182	78,793.00	78,050.00	0.00	78,050.00	0.00	0.0%

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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	7,693.00	7,693.00	0.00	7,693.00	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	790,542.00	820,835.85	69,232.00	820,835.85	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	134,626.45	140,462.87	34,760.00	140,462.87	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	11,540.95	0.00	11,540.95	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	27,061.31	0.00	27,061.31	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, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	0.00	45,294.00	0.00	45,294.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	130,233.00	130,233.00	0.00	130,233.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	80,506.44	80,506.44	80,506.44	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,860,254.45	2,060,044.42	858,544.44	2,060,044.42	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	440,533.00	459,806.00	0.00	459,806.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,759,455.72	1,622,543.57	(90,240.43)	1,622,543.57	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	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%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	56,005.00	80,596.29	0.00	80,596.29	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	794,793.00	915,888.00	256,450.00	915,888.00	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	6,134,920.16	8,913,332.16	2,177,845.00	8,913,332.16	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,185,706.88	11,992,166.02	2,344,054.57	11,992,166.02	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	23,000.00	23,000.00	14,735.50	23,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	38,000.00	38,000.00	22,687.00	38,000.00	0.00	0.0%
All Other Sales		8639	6,095.00	6,095.00	0.00	6,095.00	0.00	0.0%
Leases and Rentals		8650	240,000.00	269,000.00	136,051.79	269,000.00	0.00	0.0%
Interest		8660	550,000.00	750,000.00	292,357.77	750,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	101,000.00	101,000.00	99,642.36	101,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	30,550.00	30,550.00	22,298.64	30,550.00	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	3,312,535.00	3,815,232.16	556,660.04	3,815,232.16	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								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	3,980,825.00	3,846,401.00	1,499,038.10	3,846,401.00	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			8,282,005.00	8,879,278.16	2,643,471.20	8,879,278.16	0.00	0.0%
TOTAL, REVENUES			103,364,562.33	106,777,509.60	22,869,916.27	106,777,509.60	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	29,893,923.09	29,783,449.64	11,582,319.36	29,783,449.64	0.00	0.0%
Certificated Pupil Support Salaries		1200	3,909,167.00	3,958,951.17	1,648,132.29	3,958,951.17	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,371,904.00	5,142,278.05	2,137,456.64	5,142,278.05	0.00	0.0%
Other Certificated Salaries		1900	303,316.00	316,316.00	9,600.40	316,316.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			39,478,310.09	39,200,994.86	15,377,508.69	39,200,994.86	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,735,042.00	2,712,288.32	1,042,347.44	2,712,288.32	0.00	0.0%
Classified Support Salaries		2200	5,281,118.00	5,177,941.61	1,992,732.35	5,177,941.61	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	497,110.00	490,790.00	185,707.99	490,790.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,062,884.77	5,984,350.80	2,381,184.01	5,984,350.80	0.00	0.0%
Other Classified Salaries		2900	1,330,780.00	1,317,974.98	268,166.64	1,317,974.98	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			15,906,934.77	15,683,345.71	5,870,138.43	15,683,345.71	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	11,147,652.19	11,099,502.63	2,872,510.59	11,099,502.63	0.00	0.0%
PERS		3201-3202	4,143,110.00	3,979,911.83	1,567,285.44	3,979,911.83	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,793,072.76	1,767,727.09	677,228.93	1,767,727.09	0.00	0.0%
Health and Welfare Benefits		3401-3402	8,326,280.00	8,105,740.95	2,595,126.93	8,105,740.95	0.00	0.0%
Unemployment Insurance		3501-3502	27,603.27	27,503.82	10,708.03	27,503.82	0.00	0.0%
Workers' Compensation		3601-3602	838,157.59	829,937.79	325,773.13	829,937.79	0.00	0.0%
OPEB, Allocated		3701-3702	752,625.00	672,625.00	219,179.52	672,625.00	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	5,230.00	212,036.63	5,230.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			27,028,500.81	26,488,179.11	8,479,849.20	26,488,179.11	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	647,282.72	1,222,922.74	1,087,378.86	1,222,922.74	0.00	0.0%
Books and Other Reference Materials		4200	37,886.00	39,386.51	34,275.44	39,386.51	0.00	0.0%
Materials and Supplies		4300	4,118,917.79	4,407,942.67	1,190,831.89	4,407,942.67	0.00	0.0%
Noncapitalized Equipment		4400	423,042.00	496,420.11	90,392.97	496,420.11	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,227,128.51	6,166,672.03	2,402,879.16	6,166,672.03	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	78,793.00	78,050.00	0.00	78,050.00	0.00	0.0%
Travel and Conferences		5200	960,633.57	966,251.79	104,931.32	966,251.79	0.00	0.0%
Dues and Memberships		5300	192,530.00	219,629.00	81,095.38	219,629.00	0.00	0.0%
Insurance		5400-5450	1,017,176.00	1,017,176.00	580,597.89	1,017,176.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,442,817.00	3,442,817.00	1,167,861.41	3,442,817.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,433,991.80	1,916,189.80	474,943.22	1,916,189.80	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	(50,000.00)	(79,831.86)	5,168.14	(79,831.86)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,313,961.74	7,187,515.93	2,454,784.60	7,187,515.93	0.00	0.0%
Communications		5900	171,776.00	173,928.24	78,830.95	173,928.24	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,561,679.11	14,921,725.90	4,948,212.91	14,921,725.90	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	160,548.36	511,358.56	88,111.93	511,358.56	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			160,548.36	511,358.56	88,111.93	511,358.56	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements								
		7110	0.00	0.00	0.00	0.00	0.00	0.0%
		7130	28,541.00	28,541.00	0.00	28,541.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
		7141	0.00	0.00	0.00	0.00	0.00	0.0%
		7142	3,165,463.10	3,199,948.10	548,937.30	3,199,948.10	0.00	0.0%
		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
		7211	0.00	0.00	0.00	0.00	0.00	0.0%
		7212	0.00	0.00	0.00	0.00	0.00	0.0%
		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	718,162.00	642,214.00	408,282.00	642,214.00	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	127,525.27	127,525.27	11,375.27	127,525.27	0.00	0.0%
Other Debt Service - Principal		7439	604,633.73	604,633.73	104,633.73	604,633.73	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,644,325.10	4,602,862.10	1,073,228.30	4,602,862.10	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(103,790.00)	(102,117.00)	0.00	(102,117.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(103,790.00)	(102,117.00)	0.00	(102,117.00)	0.00	0.0%
TOTAL, EXPENDITURES			106,903,636.75	107,473,021.27	38,239,928.62	107,473,021.27	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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)			0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2025-26 Projected Totals
3214	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	.40
6019	Student Support and Professional Development Discretionary Block Grant (SSPDDBG)	1,418,071.50
6266	Educator Effectiveness, FY 2021-22	.53
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	440,899.26
7339	Dual Enrollment Opportunities	310,272.00
7415	Classified School Employee Summer Assistance Program	11.93
7435	Learning Recovery Emergency Block Grant	442,358.77
7810	Other Restricted State	121,185.84
9010	Other Restricted Local	2,428,807.78
Total, Restricted Balance		5,161,608.01

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)	6,041.65	6,041.65	5,819.48	6,039.09	(2.56)	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	6,041.65	6,041.65	5,819.48	6,039.09	(2.56)	0.0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	56.80	56.80	56.80	56.80	0.00	0.0%
c. Special Education-NPS/LCI	2.48	2.48	2.48	2.48	0.00	0.0%
d. Special Education Extended Year	4.29	4.29	4.29	4.29	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 A5a through A5f)	63.57	63.57	63.57	63.57	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	6,105.22	6,105.22	5,883.05	6,102.66	(2.56)	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	112.51	112.51	107.67	107.67	(4.84)	-4.0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
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)	112.51	112.51	107.67	107.67	(4.84)	-4.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA					0.00	
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	112.51	112.51	107.67	107.67	(4.84)	-4.0%

Cashflow Worksheet
2025-2026
GENERAL FUND

El Dorado Union High School District

	4	1	2	3	4	5	6	7	8	9	10	11	12	13			
	Beginning Balances	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	Adjustments	TOTAL	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name)	October																
A. BEGINNING CASH	9110	24,751,181	27,282,737	20,810,731	20,561,318	19,743,408	18,593,931	34,424,432	31,385,105	28,046,651	25,939,898	37,685,060	30,689,465				
B. RECEIPTS																	
LCOFF Sources																	
Principal Apportionment	8010-8019	1,620,167	1,620,167	5,398,243	2,916,302	2,916,302	4,527,071	2,916,302	2,916,302	4,527,071	2,916,302	2,916,302	2,841,834	0	0	38,032,364	38,032,364
Property Taxes	8020-8079	0	12,352	862,811	2,305,932	2,550,202	18,386,662	1,441,253	742,402	1,101,739	16,620,162	918,979	1,533,987	0	0	46,476,481	46,476,481
Miscellaneous Funds	8080-8099	0	0	0	0	0	0	0	0	(559,612)	0	0	(103,212)	0	0	(662,824)	(662,824)
Federal Revenue	8100-8299	6,956	4,149	106,181	680,863	35,145	258,228	2,740	35,145	17,839	250,535	165,378	75,095	421,792	0	2,060,044	2,060,044
Other State Revenue	8300-8599	149,955	149,955	179,678	1,687,990	704,921	82,430	381,537	658,613	107,268	381,537	82,430	6,232,629	1,193,223	0	11,992,166	11,992,166
Other Local Revenue	8600-8799	231,605	441,116	475,959	783,171	782,999	496,018	633,378	460,457	1,643,434	531,943	615,350	1,783,847	0	0	8,879,278	8,879,278
Interfund Transfers In	8910-8929	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Sources	8930-8979	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL RECEIPTS		2,008,683	2,227,739	7,022,872	8,374,259	6,989,568	23,750,408	5,375,211	4,812,919	6,837,738	20,700,479	4,698,439	12,364,180	1,615,015	0	106,777,510	106,777,510
C. DISBURSEMENTS																	
Certificated Salaries	1000-1999	653,331	3,588,812	3,673,181	3,730,193	3,598,336	3,714,661	3,594,066	3,542,328	3,728,767	4,193,167	3,670,205	1,513,948	0	0	39,200,995	39,200,995
Classified Salaries	2000-2999	619,564	1,249,573	1,340,975	1,325,033	1,282,319	1,586,021	1,289,735	1,269,114	1,645,564	1,349,864	1,343,940	1,381,644	0	0	15,683,346	15,683,346
Employee Benefits	3000-3999	442,304	1,853,486	2,022,640	2,122,709	2,063,805	2,568,170	1,992,200	1,981,451	2,115,027	2,147,083	2,525,375	4,653,928	0	0	26,488,179	26,488,179
Books & Supplies	4000-4999	163,856	1,202,133	468,810	360,506	296,004	452,387	285,433	295,916	482,452	465,312	447,194	1,246,668	0	0	6,166,672	6,166,672
Services	5000-5999	493,446	1,068,484	1,072,288	1,430,358	1,331,951	1,124,450	1,152,480	1,355,287	1,290,900	1,263,038	1,352,326	1,986,719	0	0	14,921,726	14,921,726
Capital Outlay	6000-6999	0	14,250	35,101	18,500	148,237	15,224	38,563	45,273	35,692	8,902	4,458	147,160	0	0	511,359	511,359
Other Outgo	7000-7499	56,596	414,335	95,295	226,904	0	0	0	0	0	0	0	3,707,616	0	0	4,500,746	4,500,746
Interfund Transfers Out	7600-7629	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Uses	7630-7699	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS		2,429,098	9,391,073	8,708,290	9,214,203	8,720,651	9,460,913	8,352,477	8,489,368	9,298,402	9,427,364	9,343,498	14,637,683	0	0	107,473,022	107,473,022
D. BALANCE SHEET TRANSACTIONS																	
ASSETS																	
Cash Not in Treasury	9111-9199	0	0	0	0	0	0	0	0	0	0	0	6,424	16,665	0	23,089	
Accounts Receivable	9200-9299	3,604,597	196,194	839,327	44,318	28,032	1,000,204	(659,557)	(6,386)	32,972	16,348	(4,051)	1,121,623	0	0	6,213,621	
Due From Other Funds	9310	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Stores	9320	0	(19,081)	2,303	6,995	11,891	8,419	(20,194)	21,692	0	6,339	12,546	(17,904)	0	0	13,006	
Prepaid Expenditures	9330	0	0	0	0	0	0	0	0	0	0	0	543,462	0	0	543,462	
Other Current Assets	9340	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Subtotal Assets		3,604,597	177,112	841,630	51,313	39,923	1,008,623	(679,751)	15,306	32,972	22,687	8,495	1,653,605	16,665	0	6,793,177	
LIABILITIES																	
Accounts Payable	9500-9599	652,626	(514,216)	(594,376)	29,279	(541,684)	(532,383)	(617,690)	(322,690)	(320,939)	(449,360)	2,359,031	2,094,079	0	0	1,241,677	
Due to Other Funds	9610	0	0	0	0	0	0	0	0	0	0	0	697,000	0	0	697,000	
Current Loans	9640	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Deferred Revenues	9650	0	0	0	0	0	0	0	0	0	0	0	84,059	0	0	84,059	
Subtotal Liabilities		652,626	(514,216)	(594,376)	29,279	(541,684)	(532,383)	(617,690)	(322,690)	(320,939)	(449,360)	2,359,031	2,875,137	0	0	2,022,736	
NON-OPERATING																	
Suspense Clearing	9910	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL BALANCE SHEET TRANSACTIONS		2,951,970	691,328	1,436,006	22,034	581,607	1,541,006	(62,060)	337,996	353,912	472,047	(2,350,536)	(1,221,533)	16,665	0	4,770,441	
E. NET INCREASE/DECREASE (B - C + D)		2,531,556	(6,472,006)	(249,412)	(817,911)	(1,149,477)	15,830,501	(3,039,326)	(3,338,454)	(2,106,753)	11,745,162	(6,995,595)	(3,495,035)	1,631,680	0	4,074,928	(695,513)
F. ENDING CASH (A + E)		27,282,737	20,810,731	20,561,318	19,743,408	18,593,931	34,424,432	31,385,105	28,046,651	25,939,898	37,685,060	30,689,465	27,194,430				
G. ACCRUALS AND ADJUSTMENTS																28,826,110	28,826,110

Cashflow Worksheet
2026-2027
GENERAL FUND

El Dorado Union High School District

Beginning Balances	1	2	3	4	5	6	7	8	9	10	11	12	13	Adjustments	TOTAL	Budget	
																	July
ACTUALS THROUGH THE MONTH OF (Enter Month Name):																	
A. BEGINNING CASH	9110	27,194,430	26,250,102	19,723,646	17,287,706	14,745,473	13,516,527	28,321,600	26,238,045	22,496,135	19,288,262	30,353,229	23,189,856				
B. RECEIPTS																	
LCFF Sources																	
Principal Apportionment	8010-8019	1,589,299	1,589,299	4,618,683	2,860,738	2,860,738	4,618,683	2,860,738	2,860,738	4,618,683	2,860,738	2,860,738	4,618,683	0	0	38,817,761	38,817,761
Property Taxes	8020-8079	0	13,555	901,831	2,015,316	2,644,672	18,849,898	1,198,231	857,719	1,017,423	16,479,408	957,216	1,541,211	0	0	46,476,481	46,476,481
Miscellaneous Funds	8080-8099	0	0	0	0	0	0	0	0	(571,077)	0	0	(103,824)	0	0	(674,901)	(674,901)
Federal Revenue	8100-8299	4,274	0	0	0	249,323	7,693	1,628	561,676	201,347	0	332,726	28,649	463,532	0	1,850,849	1,850,849
Other State Revenue	8300-8599	0	0	0	0	459,806	0	290,887	103,493	24,838	290,887	0	7,068,787	1,119,425	0	9,358,122	9,358,122
Other Local Revenue	8600-8799	309,503	285,704	566,677	635,425	902,881	509,911	706,223	478,938	500,125	555,016	682,527	2,127,848	0	0	8,260,778	8,260,778
Interfund Transfers In	8910-8929	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Sources	8930-8979	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL RECEIPTS		1,903,076	1,888,558	6,087,192	5,511,479	7,117,420	23,986,186	5,057,707	4,862,564	5,791,339	20,186,049	4,833,208	15,281,355	1,582,956	0	104,089,089	104,089,089
C. DISBURSEMENTS																	
Certificated Salaries	1000-1999	671,426	3,602,078	3,652,849	3,686,275	3,675,150	3,793,959	3,670,789	3,617,947	3,808,366	4,282,680	3,748,554	1,546,266	0	0	39,756,340	39,756,340
Classified Salaries	2000-2999	640,024	1,277,766	1,279,959	1,276,307	1,313,848	1,625,017	1,321,446	1,300,318	1,686,024	1,383,053	1,376,984	1,415,615	0	0	15,896,362	15,896,362
Employee Benefits	3000-3999	487,926	2,021,478	2,058,410	1,984,923	2,138,905	2,661,623	2,064,694	2,053,553	2,191,990	2,225,212	2,617,270	4,823,279	0	0	27,329,265	27,329,265
Books & Supplies	4000-4999	374,891	991,372	749,430	524,432	302,484	462,290	291,681	302,394	493,013	475,497	456,983	1,273,958	0	0	6,698,427	6,698,427
Services	5000-5999	722,331	1,030,490	1,234,853	1,388,675	1,312,218	1,107,791	1,135,406	1,335,209	1,271,776	1,244,327	1,332,292	1,957,286	0	0	15,072,654	15,072,654
Capital Outlay	6000-6999	3,770	44,783	21,336	39,358	130,604	13,413	33,976	39,887	31,446	7,843	3,927	129,655	0	0	500,000	500,000
Other Outgo	7000-7499	0	0	0	0	0	0	0	0	0	0	0	4,318,152	0	0	4,318,152	4,318,152
Interfund Transfers Out	7600-7629	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Uses	7630-7699	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS		2,900,369	8,967,967	8,996,837	8,899,970	8,873,209	9,664,094	8,517,993	8,649,309	9,482,616	9,618,612	9,536,011	15,464,213	0	0	109,571,200	109,571,200
D. BALANCE SHEET TRANSACTIONS																	
ASSETS																	
Cash Not in Treasury	9111-9199	0	0	0	0	0	0	0	0	0	0	0	0	16,665	0	16,665	
Accounts Receivable	9200-9299	53,988	21,635	6,514	795,162	29,781	33,854	836,081	(17,041)	16,009	1,429	(7,784)	(154,612)	0	0	1,615,015	
Due From Other Funds	9310	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Stores	9320	0	6,179	(23,466)	7,196	6,071	4,299	(24,016)	7,749	5,054	3,237	6,406	1,292	0	0	0	
Prepaid Expenditures	9330	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Other Current Assets	9340	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Subtotal Assets		53,988	27,815	(16,952)	802,358	35,852	38,152	812,064	(9,292)	21,063	4,665	(1,378)	(153,320)	16,665	0	1,631,680	
LIABILITIES																	
Accounts Payable	9500-9599	1,022	(525,138)	(490,657)	(43,899)	(490,991)	(444,829)	(564,666)	(54,128)	(462,341)	(492,866)	2,459,192	1,109,300	0	0	0	
Due to Other Funds	9610	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Current Loans	9640	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Deferred Revenues	9650	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Subtotal Liabilities		1,022	(525,138)	(490,657)	(43,899)	(490,991)	(444,829)	(564,666)	(54,128)	(462,341)	(492,866)	2,459,192	1,109,300	0	0	0	
NON-OPERATING																	
Suspense Clearing	9910	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL BALANCE SHEET TRANSACTIONS		52,966	552,953	473,705	846,257	526,843	482,981	1,376,730	44,835	483,404	497,531	(2,460,570)	(1,262,620)	16,665	0	1,631,680	
E. NET INCREASE/DECREASE (B - C + D)		(944,327)	(6,526,457)	(2,435,939)	(2,542,233)	(1,228,946)	14,805,073	(2,083,555)	(3,741,910)	(3,207,873)	11,064,967	(7,163,373)	(1,445,478)	1,599,621	0	(3,850,430)	(5,482,111)
F. ENDING CASH (A + E)		26,250,102	19,723,646	17,287,706	14,745,473	13,516,527	28,321,600	26,238,045	22,496,135	19,288,262	30,353,229	23,189,856	21,744,378				
G. ENDING CASH, PLUS CASH ACCUALS AND ADJUSTMENTS																23,343,999	23,343,999

Cashflow Worksheet
2027-2028
GENERAL FUND

El Dorado Union High School District

Beginning Balances	1	2	3	4	5	6	7	8	9	10	11	12	13	Adjustments	TOTAL	Budget	
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	July	August	September	October	November	December	January	February	March	April	May	June	Accruals				
A. BEGINNING CASH	9110	21,744,378	20,799,701	14,213,307	12,182,307	9,603,238	8,349,395	23,562,955	21,451,616	17,703,493	14,906,157	25,944,917	18,757,499				
B. RECEIPTS																	
LCFF Sources																	
Principal Apportionment	8010-8019	1,642,724	1,642,724	5,144,147	2,956,903	2,956,903	5,144,147	2,956,903	2,956,903	5,144,147	2,956,903	2,956,903	5,144,147	0	0	41,603,450	41,603,450
Property Taxes	8020-8079	0	13,555	901,831	2,015,316	2,644,672	18,849,898	1,198,231	857,719	1,017,423	16,479,408	957,216	1,541,211	0	0	46,476,481	46,476,481
Miscellaneous Funds	8080-8099	0	0	0	0	0	0	0	0	(571,401)	0	0	(103,882)	0	(675,283)	(675,283)	
Federal Revenue	8100-8299	4,274	0	0	0	249,323	7,693	1,628	561,676	201,347	0	332,726	28,649	463,532	1,850,849	1,850,849	
Other State Revenue	8300-8599	0	0	0	0	459,806	0	290,887	103,493	24,838	290,887	0	7,068,787	1,119,425	9,358,122	9,358,122	
Other Local Revenue	8600-8799	299,640	281,268	553,195	622,240	878,219	496,577	690,000	472,468	492,746	539,003	667,321	2,018,837	0	8,011,513	8,011,513	
Interfund Transfers In	8910-8929	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
All Other Financing Sources	8930-8979	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL RECEIPTS		1,946,638	1,937,546	6,599,172	5,594,459	7,188,922	24,498,314	5,137,649	4,952,259	6,309,100	20,266,201	4,914,166	15,697,748	1,582,956	0	106,625,131	106,625,131
C. DISBURSEMENTS																	
Certificated Salaries	1000-1999	677,062	3,632,317	3,683,513	3,717,220	3,706,002	3,825,809	3,701,605	3,648,319	3,840,336	4,318,632	3,780,022	1,559,247	0	0	40,090,084	40,090,084
Classified Salaries	2000-2999	648,105	1,293,900	1,296,120	1,292,421	1,330,437	1,645,535	1,338,131	1,316,736	1,707,312	1,400,516	1,394,370	1,433,489	0	0	16,097,073	16,097,073
Employee Benefits	3000-3999	490,055	2,030,297	2,067,391	1,993,583	2,148,237	2,673,235	2,073,702	2,062,513	2,201,554	2,234,921	2,628,689	4,844,323	0	0	27,448,500	27,448,500
Books & Supplies	4000-4999	386,138	1,021,114	771,913	540,165	311,558	476,159	300,432	311,466	507,804	489,762	470,693	1,312,177	0	0	6,899,380	6,899,380
Services	5000-5999	739,149	1,054,483	1,263,604	1,421,008	1,342,771	1,133,585	1,161,842	1,366,297	1,301,387	1,273,299	1,363,312	2,002,858	0	0	15,423,595	15,423,595
Capital Outlay	6000-6999	3,770	44,783	21,336	39,358	130,604	13,413	33,976	39,887	31,446	7,843	3,927	129,655	0	0	500,000	500,000
Other Outgo	7000-7499	0	0	0	0	0	0	0	0	0	0	4,490,409	0	0	4,490,409	4,490,409	
Interfund Transfers Out	7600-7629	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
All Other Financing Uses	7630-7699	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL DISBURSEMENTS		2,944,280	9,076,893	9,103,877	9,003,756	8,969,609	9,767,735	8,609,688	8,745,218	9,589,840	9,724,972	9,641,014	15,772,158	0	0	110,949,041	110,949,041
D. BALANCE SHEET TRANSACTIONS																	
ASSETS																	
Cash Not in Treasury	9111-9199	0	0	0	0	0	0	0	0	0	0	0	0	16,665	0	16,665	
Accounts Receivable	9200-9299	53,988	21,635	6,514	779,133	29,781	33,854	820,051	(17,041)	16,009	1,429	(7,784)	(154,612)	0	0	1,582,956	
Due From Other Funds	9310	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Stores	9320	0	6,179	(23,466)	7,196	6,071	4,299	(24,016)	7,749	5,054	3,237	6,406	1,292	0	0	0	
Prepaid Expenditures	9330	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Other Current Assets	9340	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Subtotal Assets		53,988	27,815	(16,952)	786,328	35,852	38,152	796,035	(9,292)	21,063	4,665	(1,378)	(153,320)	16,665	0	1,599,621	
LIABILITIES																	
Accounts Payable	9500-9599	1,022	(525,138)	(490,657)	(43,899)	(490,991)	(444,829)	(564,666)	(54,128)	(462,341)	(492,866)	2,459,192	1,109,300	0	0	0	
Due to Other Funds	9610	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Current Loans	9640	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Deferred Revenues	9650	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Subtotal Liabilities		1,022	(525,138)	(490,657)	(43,899)	(490,991)	(444,829)	(564,666)	(54,128)	(462,341)	(492,866)	2,459,192	1,109,300	0	0	0	
NON-OPERATING																	
Suspense Clearing	9910	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL BALANCE SHEET TRANSACTIONS		52,966	552,953	473,705	830,228	526,843	482,981	1,360,701	44,835	483,404	497,531	(2,460,570)	(1,262,620)	16,665	0	1,599,621	
E. NET INCREASE/DECREASE (B - C + D)		(944,677)	(6,586,394)	(2,031,000)	(2,579,070)	(1,253,843)	15,213,560	(2,111,338)	(3,748,124)	(2,797,335)	11,038,760	(7,187,418)	(1,337,031)	1,599,621	0	(2,724,288)	(4,323,910)
F. ENDING CASH (A + E)		20,799,701	14,213,307	12,182,307	9,603,238	8,349,395	23,562,955	21,451,616	17,703,493	14,906,157	25,944,917	18,757,499	17,420,469				
G. ENDING CASH, PLUS CASH ACCUALS AND ADJUSTMENTS																19,020,090	19,020,090

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

District's ADA Standard Percentage Range:

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2025-26)	District Regular	6,041.65	6,039.09		
	Charter School	112.51	107.67		
	Total ADA	6,154.16	6,146.76	(.1%)	Met
1st Subsequent Year (2026-27)	District Regular	5,919.56	5,922.87		
	Charter School	113.48	108.64		
	Total ADA	6,033.04	6,031.51	0.0%	Met
2nd Subsequent Year (2027-28)	District Regular	5,827.22	5,911.35		
	Charter School	113.48	110.58		
	Total ADA	5,940.70	6,021.93	1.4%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CALPADS/Projected		
Current Year (2025-26)				
District Regular	6,203.00	6,224.00		
Charter School	116.00	111.00		
Total Enrollment	6,319.00	6,335.00	.3%	Met
1st Subsequent Year (2026-27)				
District Regular	6,156.00	6,236.00		
Charter School	117.00	112.00		
Total Enrollment	6,273.00	6,348.00	1.2%	Met
2nd Subsequent Year (2027-28)				
District Regular	6,179.00	6,322.00		
Charter School	117.00	114.00		
Total Enrollment	6,296.00	6,436.00	2.2%	Not Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

The district's latest demographic study shows in increase in students, where previously it showed decline in 27-28. According to School Works, Buckeye and Rescue have more students then they anticipated previously.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CALPADS Actual (Form 01CS, Item 2A)	
Third Prior Year (2022-23)			
District Regular	6,138	6,616	
Charter School	96	100	
Total ADA/Enrollment	6,234	6,716	92.8%
Second Prior Year (2023-24)			
District Regular	6,039	6,441	
Charter School	98	100	
Total ADA/Enrollment	6,137	6,541	93.8%
First Prior Year (2024-25)			
District Regular	5,926	6,322	
Charter School	113	117	
Total ADA/Enrollment	6,039	6,439	93.8%
Historical Average Ratio:			93.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.0%

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form A1, Lines A4 and C4)	CALPADS/Projected (Criterion 2, Item 2A)		
Current Year (2025-26)				
District Regular	5,819	6,224		
Charter School	108	111		
Total ADA/Enrollment	5,927	6,335	93.6%	Met
1st Subsequent Year (2026-27)				
District Regular	5,831	6,236		
Charter School	109	112		
Total ADA/Enrollment	5,939	6,348	93.6%	Met
2nd Subsequent Year (2027-28)				
District Regular	5,911	6,322		
Charter School	111	114		
Total ADA/Enrollment	6,022	6,436	93.6%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2025-26)	84,669,859.00		
1st Subsequent Year (2026-27)	85,613,154.00	85,446,368.00	(.2%)	Met
2nd Subsequent Year (2027-28)	87,168,185.00	88,079,931.00	1.0%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2022-23)	59,860,472.34	
Second Prior Year (2023-24)	63,306,232.93	75,179,710.37	84.2%
First Prior Year (2024-25)	62,436,080.27	74,544,847.86	83.8%
	Historical Average Ratio:		84.2%

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	81.2% to 87.2%	81.2% to 87.2%	81.2% to 87.2%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	Current Year (2025-26)	63,246,048.64		
1st Subsequent Year (2026-27)	64,943,694.60	77,412,912.60	83.9%	Met
2nd Subsequent Year (2027-28)	66,698,818.60	79,496,974.60	83.9%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Current Year (2025-26)	1,860,254.45	2,060,044.42	10.7%	Yes
1st Subsequent Year (2026-27)	1,694,695.00	1,850,848.00	9.2%	Yes
2nd Subsequent Year (2027-28)	1,694,695.00	1,850,848.00	9.2%	Yes

Explanation:
(required if Yes)

At budget adoption SSC had stated school districts should assume they would not be getting Title II, III, and Title IV funds in 25/26 and future years. Since that time the federal government has committed to continuing those funding sources.

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

Current Year (2025-26)	9,185,706.88	11,992,166.02	30.6%	Yes
1st Subsequent Year (2026-27)	9,098,718.00	9,358,122.00	2.9%	No
2nd Subsequent Year (2027-28)	9,098,718.00	9,358,122.00	2.9%	No

Explanation:
(required if Yes)

After budget adoption, the state adopted their budget where the state provided over \$2.05M in additional one time funds for the district. The district also received \$500k in dual enrollment grant funding, and a slight increase in transportation funding and Prop 28 funding.

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

Current Year (2025-26)	8,282,005.00	8,879,278.16	7.2%	Yes
1st Subsequent Year (2026-27)	8,162,005.00	8,260,779.00	1.2%	No
2nd Subsequent Year (2027-28)	7,909,778.00	8,011,514.00	1.3%	No

Explanation:
(required if Yes)

The district is estimating an increase in local interest of \$200k and the district received a CFD grant one time of \$200k.

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

Current Year (2025-26)	5,227,128.51	6,166,672.03	18.0%	Yes
1st Subsequent Year (2026-27)	5,401,464.00	6,698,427.00	24.0%	Yes
2nd Subsequent Year (2027-28)	5,525,697.00	6,899,380.00	24.9%	Yes

Explanation:
(required if Yes)

There has been an increase annually for M&O of \$500k per year, and \$391k annually for the student support, professional development block grant. Carryover has also been updated by \$204k. There was also a large amount of curriculum purchased this year at \$1.03M.

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

Current Year (2025-26)	14,561,679.11	14,921,725.90	2.5%	No
1st Subsequent Year (2026-27)	14,938,118.00	15,072,654.00	.9%	No
2nd Subsequent Year (2027-28)	15,319,372.00	15,423,595.00	.7%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2025-26)	19,327,966.33	22,931,488.60	18.6%	Not Met
1st Subsequent Year (2026-27)	18,955,418.00	19,469,749.00	2.7%	Met
2nd Subsequent Year (2027-28)	18,703,191.00	19,220,484.00	2.8%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2025-26)	19,788,807.62	21,088,397.93	6.6%	Not Met
1st Subsequent Year (2026-27)	20,339,582.00	21,771,081.00	7.0%	Not Met
2nd Subsequent Year (2027-28)	20,845,069.00	22,322,975.00	7.1%	Not Met

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

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

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

<p>Explanation: Federal Revenue (linked from 6A if NOT met)</p>	<p>At budget adoption SSC had stated school districts should assume they would not be getting Title II, III, and Title IV funds in 25/26 and future years. Since that time the federal government has committed to continuing those funding sources.</p>
<p>Explanation: Other State Revenue (linked from 6A if NOT met)</p>	<p>After budget adoption, the state adopted their budget where the state provided over \$2.05M in additional one time funds for the district. The district also received \$500k in dual enrollment grant funding, and a slight increase in transportation funding and Prop 28 funding.</p>
<p>Explanation: Other Local Revenue (linked from 6A if NOT met)</p>	<p>The district is estimating an increase in local interest of \$200k and the district received a CFD grant one time of \$200k.</p>

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

<p>Explanation: Books and Supplies (linked from 6A if NOT met)</p>	<p>There has been an increase annually for M&O of \$500k per year, and \$391k annually for the student support, professional development block grant. Carryover has also been updated by \$204k. There was also a large amount of curriculum purchased this year at \$1.03M.</p>
<p>Explanation: Services and Other Exps (linked from 6A if NOT met)</p>	

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	3,094,609.10	4,455,489.81	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		3,959,047.10	

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

- Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- Other (explanation must be provided)

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Available Reserve Percentages (Criterion 10C, Line 9)	21.2%	17.3%	13.2%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	7.1%	5.8%	4.4%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
	Current Year (2025-26)	(71,704.02)	75,066,850.30	
1st Subsequent Year (2026-27)	(3,827,387.60)	77,412,912.60	4.9%	Met
2nd Subsequent Year (2027-28)	(4,292,319.60)	79,496,974.60	5.4%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

As one time funds are spent, the district still has restricted programs (M&O and SPED) that require ongoing increasing contributions from unrestricted funds.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2025-26)	28,863,560.46	Met
1st Subsequent Year (2026-27)	23,381,450.89	Met
2nd Subsequent Year (2027-28)	19,057,542.32	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2025-26)	27,194,430.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	5,927	5,939	6,022
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

Yes

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

Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
0.00		

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	107,473,021.27	109,571,199.57	110,949,040.57
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	107,473,021.27	109,571,199.57	110,949,040.57

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	3,224,190.64	3,287,135.99	3,328,471.22
6.	Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	3,224,190.64	3,287,135.99	3,328,471.22

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
	(2025-26)	(2026-27)	(2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	3,224,191.00	3,292,130.00	3,334,173.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	19,514,832.69	15,619,506.25	11,285,143.65
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(1.40)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	22,739,022.29	18,911,636.25	14,619,316.65
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	21.16%	17.26%	13.18%
District's Reserve Standard (Section 10B, Line 7):	3,224,190.64	3,287,135.99	3,328,471.22
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
(Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2025-26)	(15,772,898.20)	(15,800,047.93)	.2%	27,149.73	Met
1st Subsequent Year (2026-27)	(16,545,338.00)	(17,662,990.00)	6.8%	1,117,652.00	Not Met
2nd Subsequent Year (2027-28)	(16,975,136.00)	(18,629,167.00)	9.7%	1,654,031.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	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, General 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

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

With increased in M&O and SPED costs, this leads to an increase in contribution from unrestricted funds.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2025
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	3	FD 01 OB 8XXX	OB 74XX	327,007
Certificates of Participation	17	FD 01, FD 25, FD 49 OB 8XXX	OB 74XXX	14,630,000
General Obligation Bonds	18	FD 51 OB 8XXX	OB 74XXX	55,025,831
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	Unknown	FD 01 and FD 13 8XXX	OB 2XXX	1,004,971

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2025
TOTAL:				70,987,809

First Interim
General Fund
School District Criteria and Standards Review

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)	(2027-28)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases	164,358	116,009	116,009	116,009
Certificates of Participation	1,247,224	1,257,813	968,015	982,972
General Obligation Bonds	3,240,199	3,356,449	3,477,449	3,607,324
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	4,651,781	4,730,271	4,561,473	4,706,305
Has total annual payment increased over prior year (2024-25)?		Yes	No	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Payments are outlined as per the amortization schedule outlined in the debt agreements.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

	Budget Adoption	
	(Form 01CSI, Item S7A)	First Interim
2 OPEB Liabilities		
a. Total OPEB liability	9,660,957.00	9,660,957.00
b. OPEB plan(s) fiduciary net position (if applicable)	2,921,422.00	2,921,422.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	6,739,535.00	6,739,535.00

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

Actuarial	Actuarial
Oct 10, 2024	Aug 15, 2025

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

3 OPEB Contributions

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

	Budget Adoption	
	(Form 01CSI, Item S7A)	First Interim
Current Year (2025-26)	0.00	0.00
1st Subsequent Year (2026-27)	0.00	0.00
2nd Subsequent Year (2027-28)	0.00	0.00

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

Current Year (2025-26)	752,625.00	672,625.00
1st Subsequent Year (2026-27)	752,625.00	739,887.00
2nd Subsequent Year (2027-28)	752,625.00	813,875.00

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

Current Year (2025-26)	431,755.00	431,755.00
1st Subsequent Year (2026-27)	431,755.00	431,755.00
2nd Subsequent Year (2027-28)	431,755.00	431,755.00

d. Number of retirees receiving OPEB benefits

Current Year (2025-26)	44	59
1st Subsequent Year (2026-27)	50	59
2nd Subsequent Year (2027-28)	50	59

4. Comments:

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

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

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

2 Self-Insurance Liabilities

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

3 Self-Insurance Contributions

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

4 Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	286.40	279.50	279.90	282.40

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

[]

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

[]

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: []

End Date: []

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

370,019

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

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

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

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

Yes	Yes	Yes
5,943,068	6,537,374	7,191,111
11.3%	10.0%	10.0%

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

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

No		
----	--	--

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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
	538,921	552,211
1.5%	1.7%	1.7%

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	No	No
Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	229.40	216.83	216.83	216.21

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

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

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

If No, complete questions 6 and 7.

No

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

If Yes, complete questions 6 and 7.

Yes

Negotiations Settled Since Budget Adoption

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

--

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

--	--	--

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

183,903

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

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

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

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

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes
2,114,645	2,114,645	2,108,673
0.0%	0.0%	0.0%

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

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

No

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

--	--	--

If Yes, explain the nature of the new costs:

--

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

Classified (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
	263,707	224,985
2.4%	2.3%	1.8%

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

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

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

Yes	No	No
Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

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

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

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	64.60	60.10	60.10	58.35

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Yes	Yes	Yes
	164,445	164,445	159,720
	0.0%	0.0%	0.0%

Management/Supervisor/Confidential

Step and Column Adjustments

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Yes	Yes	Yes
		89,181	15,861
	1.1%	1.0%	.5%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Yes	Yes	Yes
	0.0%	0.0%	0.0%

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

2025/26 Cafeteria Fund (Fund 13)
Major changes from Adopted Budget to First Interim

Revenues

	Object Codes	2025/26 Adopted Budget	2025/26 First Interim	Change	Description of Major Changes
LCFF Sources	8010-8099	\$ -	\$ -	\$ -	
Federal Revenue	8100-8299	\$ 841,865	\$ 821,865	\$ (20,000)	Reduction in students who qualify for federal reimbursement
State Revenue	8300-8599	\$ 2,098,918	\$ 2,116,918	\$ 18,000	State picks up what federal reimbursement does not cover
Other Local Revenue	8600-8799	\$ 233,600	\$ 273,600	\$ 40,000	Increase in A la Cart
Interfund Transfers In	8910-8929	\$ -	\$ -	\$ -	
Total Revenues		\$ 3,174,383	\$ 3,212,383	\$ 38,000	

Expenditures

	Object Codes	2025/26 Adopted Budget	2025/26 First Interim	Change	Description of Major Changes
Certificated Salaries	1000-1999	\$ -	\$ -	\$ -	
Classified Salaries	2000-2999	\$ 922,934	\$ 950,981	\$ 28,047	Multiple positions increased
Employee Benefits	3000-3999	\$ 479,715	\$ 449,811	\$ (29,904)	Benefits aligned with current employees
Books and Supplies	4000-4999	\$ 1,439,370	\$ 1,404,160	\$ (35,211)	Food cost reduced to closer match what we have been recently spending
Services and Other Operating Expenses	5000-5999	\$ 163,350	\$ 193,137	\$ 29,787	Increased direct cost for custodial based upon historical and staffing updates
Capital Outlay	6000-6999	\$ -	\$ -	\$ -	
Other Outgo	7100-7299 7400-7499	\$ -	\$ -	\$ -	
Indirect/Direct Support Costs	7300-7399	\$ 103,790	\$ 102,117	\$ (1,673)	Reduced indirect based on current cost estimates
Interfund Transfers Out	7610-7629	\$ -	\$ -	\$ -	
Total Expenditures		\$ 3,109,159	\$ 3,100,205	\$ (8,954)	

Net Increase/Decrease in Fund Balance	\$ 65,224	\$ 112,178	\$ 46,954	
--	------------------	-------------------	------------------	--

Beginning Fund Balance, July 1	\$ 37,871,033	\$ 37,871,033		
Projected Ending Fund Balance, June 30	\$ 37,936,257	\$ 37,983,211	\$ 46,954	

Description	Resource Codes	Object Codes	Original Budget (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	841,865.00	821,865.00	80,866.52	821,865.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,098,918.00	2,116,918.00	211,843.07	2,116,918.00	0.00	0.0%
4) Other Local Revenue		8600-8799	233,600.00	273,600.00	80,813.31	273,600.00	0.00	0.0%
5) TOTAL, REVENUES			3,174,383.00	3,212,383.00	373,522.90	3,212,383.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	922,934.00	950,981.41	383,304.00	950,981.41	0.00	0.0%
3) Employee Benefits		3000-3999	479,715.00	449,811.00	160,755.94	449,811.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,439,370.00	1,404,159.50	471,759.35	1,404,159.50	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	163,350.00	193,136.58	52,432.66	193,136.58	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	103,790.00	102,117.00	0.00	102,117.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,109,159.00	3,100,205.49	1,068,251.95	3,100,205.49		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			65,224.00	112,177.51	(694,729.05)	112,177.51		
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)			65,224.00	112,177.51	(694,729.05)	112,177.51		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,781,033.32	3,781,033.32		3,781,033.32	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,781,033.32	3,781,033.32		3,781,033.32		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,781,033.32	3,781,033.32		3,781,033.32		
2) Ending Balance, June 30 (E + F1e)			3,846,257.32	3,893,210.83		3,893,210.83		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,846,257.32	3,893,210.83		3,893,210.83		
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	841,865.00	821,865.00	80,866.52	821,865.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			841,865.00	821,865.00	80,866.52	821,865.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	2,098,918.00	2,116,918.00	211,843.07	2,116,918.00	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			2,098,918.00	2,116,918.00	211,843.07	2,116,918.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	162,600.00	162,600.00	32,832.10	162,600.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	70,000.00	110,000.00	47,800.62	110,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,000.00	1,000.00	180.59	1,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			233,600.00	273,600.00	80,813.31	273,600.00	0.00	0.0%
TOTAL, REVENUES			3,174,383.00	3,212,383.00	373,522.90	3,212,383.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	667,101.00	695,148.41	276,706.65	695,148.41	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	203,088.00	203,088.00	84,620.00	203,088.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	52,745.00	52,745.00	21,977.35	52,745.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			922,934.00	950,981.41	383,304.00	950,981.41	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	238,211.00	245,728.00	94,201.78	245,728.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	70,600.00	72,743.00	29,633.81	72,743.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	156,418.00	116,418.00	12,894.42	116,418.00	0.00	0.0%
Unemployment Insurance		3501-3502	467.00	479.00	195.91	479.00	0.00	0.0%
Workers' Compensation		3601-3602	14,019.00	14,443.00	6,091.80	14,443.00	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	17,738.22	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			479,715.00	449,811.00	160,755.94	449,811.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	108,170.00	112,959.50	12,166.82	112,959.50	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	1,331,200.00	1,291,200.00	459,592.53	1,291,200.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,439,370.00	1,404,159.50	471,759.35	1,404,159.50	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	7,250.00	7,204.72	2,445.05	7,204.72	0.00	0.0%
Dues and Memberships		5300	3,100.00	3,100.00	360.20	3,100.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,800.00	6,800.00	2,392.35	6,800.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	45,500.00	45,500.00	21,133.10	45,500.00	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	50,000.00	79,831.86	(5,168.14)	79,831.86	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	49,950.00	49,950.00	31,189.85	49,950.00	0.00	0.0%
Communications		5900	750.00	750.00	80.25	750.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			163,350.00	193,136.58	52,432.66	193,136.58	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	103,790.00	102,117.00	0.00	102,117.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			103,790.00	102,117.00	0.00	102,117.00	0.00	0.0%
TOTAL, EXPENDITURES			3,109,159.00	3,100,205.49	1,068,251.95	3,100,205.49		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
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)
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,392,585.60
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	405,048.68
7033	Child Nutrition: School Food Best Practices Apportionment	95,576.55
Total, Restricted Balance		3,893,210.83

2025/26 Retiree Benefit Fund (Fund 71)
Major changes from Adopted Budget to First Interim

Revenues

	Object Codes	2025/26 Adopted Budget	2025/26 First Interim	Change	Description of Major Changes
LCFF Sources	8010-8099	\$ -	\$ -	\$ -	
Federal Revenue	8100-8299	\$ -	\$ -	\$ -	
State Revenue	8300-8599	\$ -	\$ -	\$ -	
Other Local Revenue	8600-8799	\$ 125,000	\$ 150,000	\$ 25,000	Updated to match actuals to date
Interfund Transfers In	8910-8929	\$ -	\$ -	\$ -	
Total Revenues		<u>\$ 125,000</u>	<u>\$ 150,000</u>	<u>\$ 25,000</u>	

Expenditures

	Object Codes	2025/26 Adopted Budget	2025/26 First Interim	Change	Description of Major Changes
Certificated Salaries	1000-1999	\$ -	\$ -	\$ -	
Classified Salaries	2000-2999	\$ -	\$ -	\$ -	
Employee Benefits	3000-3999	\$ -	\$ -	\$ -	
Books and Supplies	4000-4999	\$ -	\$ -	\$ -	
Services and Other Operating Expenses	5000-5999	\$ 15,500	\$ 20,500	\$ 5,000	Updated to match actuals to date
Capital Outlay	6000-6999	\$ -	\$ -	\$ -	
Other Outgo	7100-7299 7400-7499	\$ -	\$ -	\$ -	
Indirect/Direct Support Costs	7300-7399	\$ -	\$ -	\$ -	
Interfund Transfers Out	7610-7629	\$ -	\$ -	\$ -	
Contribution to Restricted Funds	8980-8999	\$ -	\$ -	\$ -	
Total Expenditures		<u>\$ 15,500</u>	<u>\$ 20,500</u>	<u>\$ 5,000</u>	

Net Increase/Decrease in Fund Balance	<u>\$ 109,500</u>	<u>\$ 129,500</u>	<u>\$ 20,000</u>	
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Beginning Fund Balance, July 1	<u>\$ 3,880,496</u>	<u>\$ 3,880,496</u>		
Projected Ending Fund Balance, June 30	<u>\$ 3,989,996</u>	<u>\$ 4,009,996</u>	<u>\$ 20,000</u>	

Description	Resource Codes	Object Codes	Original Budget (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	125,000.00	150,000.00	150,119.99	150,000.00	0.00	0.0%
5) TOTAL, REVENUES			125,000.00	150,000.00	150,119.99	150,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	15,500.00	20,500.00	6,994.09	20,500.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			15,500.00	20,500.00	6,994.09	20,500.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			109,500.00	129,500.00	143,125.90	129,500.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			109,500.00	129,500.00	143,125.90	129,500.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	3,880,495.65	3,880,495.65		3,880,495.65	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,880,495.65	3,880,495.65		3,880,495.65		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,880,495.65	3,880,495.65		3,880,495.65		
2) Ending Net Position, June 30 (E + F1e)			3,989,995.65	4,009,995.65		4,009,995.65		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	3,989,995.65	4,009,995.65		4,009,995.65		
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	26.14	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								
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	125,000.00	150,000.00	150,093.85	150,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			125,000.00	150,000.00	150,119.99	150,000.00	0.00	0.0%
TOTAL, REVENUES			125,000.00	150,000.00	150,119.99	150,000.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,500.00	20,500.00	6,994.09	20,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			15,500.00	20,500.00	6,994.09	20,500.00	0.00	0.0%
TOTAL, EXPENSES			15,500.00	20,500.00	6,994.09	20,500.00		
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%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
(a + c - d + e)			0.00	0.00	0.00	0.00		

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

Summary of Facilities Funds - 2025/26 First Interim Budget

Revenues

	Object Codes	Fund 25 Capital Facilities Fund	Fund 40 Special Reserve for Capital Outlay	Fund 49 Capital Projects Fund - Blended Component Units	Total
Revenue Limit	8010-8099	\$ -	\$ -	\$ -	\$ -
Federal Revenue	8100-8299	\$ -	\$ -	\$ -	\$ -
State Revenue	8300-8599	\$ -	\$ -	\$ -	\$ -
Other Local Revenue	8600-8799	\$ 1,550,000	\$ 712,600	\$ 3,662,250	\$ 5,924,850
Interfund Transfers In	8910-8929	\$ -	\$ -	\$ -	\$ -
Other Sources	8930-8979	\$ -	\$ -	\$ -	\$ -
Total Revenues		\$ 1,550,000	\$ 712,600	\$ 3,662,250	\$ 5,924,850

Expenditures

	Object Codes	Fund 25 Capital Facilities Fund	Fund 40 Special Reserve for Capital Outlay	Fund 49 Capital Projects Fund - Blended Component Units	Total
Certificated Salaries	1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries	2000-2999	\$ -	\$ -	\$ -	\$ -
Employee Benefits	3000-3999	\$ -	\$ -	\$ -	\$ -
Books and Supplies	4000-4999	\$ -	\$ -	\$ -	\$ -
Services and Other Operating Expenses	5000-5999	\$ 270,084	\$ 1,400,000	\$ 75,916	\$ 1,746,000
Capital Outlay	6000-6999	\$ -	\$ -	\$ 258,460	\$ 258,460
Other Outgo	7100-7299	\$ 524,079	\$ -	\$ 117,584	\$ 641,663
	7400-7499				
Indirect/Direct Support Costs	7300-7399	\$ -	\$ -	\$ -	\$ -
Interfund Transfers Out	7610-7629	\$ -	\$ -	\$ -	\$ -
Total Expenditures		\$ 794,163	\$ 1,400,000	\$ 451,960	\$ 2,646,123

Net Increase/Decrease in Fund Balance	\$ 755,837	\$ (687,400)	\$ 3,210,290	\$ 3,278,727
Beginning Fund Balance, July 1	\$ 8,155,955	\$ 933,535	\$ 9,111,082	\$ 18,200,573
Projected Ending Fund Balance, June 30	\$ 8,911,792	\$ 246,135	\$ 12,321,372	\$ 21,479,300

2025/26 Capital Facilities Fund (Fund 25)
Major Changes from Adopted Budget to First Interim

Revenues					
	Object Codes	2025/26 Adopted Budget	2025/26 First Interim	Change	Description of Major Changes
Revenue Limit	8010-8099	\$ -	\$ -	\$ -	
Federal Revenue	8100-8299	\$ -	\$ -	\$ -	
State Revenue	8300-8599	\$ -	\$ -	\$ -	
Other Local Revenue	8600-8799	\$ 1,550,000	\$ 1,550,000	\$ -	
Interfund Transfers In	8910-8929	\$ -	\$ -	\$ -	
Total Revenues		\$ 1,550,000	\$ 1,550,000	\$ -	
Expenditures					
	Object Codes	2025/26 Adopted Budget	2025/26 First Interim	Change	Description of Major Changes
Classified Salaries	2000-2999	\$ -	\$ -	\$ -	
Employee Benefits	3000-3999	\$ -	\$ -	\$ -	
Books and Supplies	4000-4999	\$ -	\$ -	\$ -	
Services and Other Operating Expenses	5000-5999	\$ 270,084	\$ 270,084	\$ -	
Capital Outlay	6000-6999	\$ -	\$ -	\$ -	
Other Outgo	7100-7299	\$ 524,079	\$ 524,079	\$ -	
	7400-7499				
Indirect/Direct Support Costs	7300-7399	\$ -	\$ -	\$ -	
Interfund Transfers Out	7610-7629	\$ -	\$ -	\$ -	
Total Expenditures		\$ 794,163	\$ 794,163	\$ -	
Net Increase/Decrease in Fund Balance		\$ 755,837	\$ 755,837	\$ -	
Beginning Fund Balance, July 1		\$ 8,155,955	\$ 8,155,955	\$ -	
Projected Ending Fund Balance, June 30		\$ 8,911,792	\$ 8,911,792	\$ -	

Description	Resource Codes	Object Codes	Original Budget (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	1,550,000.00	1,550,000.00	521,630.89	1,550,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,550,000.00	1,550,000.00	521,630.89	1,550,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	270,084.00	270,084.00	12,698.97	270,084.00	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	524,078.97	524,078.97	0.00	524,078.97	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			794,162.97	794,162.97	12,698.97	794,162.97		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			755,837.03	755,837.03	508,931.92	755,837.03		
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)			755,837.03	755,837.03	508,931.92	755,837.03		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,155,954.99	8,155,954.99		8,155,954.99	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,155,954.99	8,155,954.99		8,155,954.99		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,155,954.99	8,155,954.99		8,155,954.99		
2) Ending Balance, June 30 (E + F1e)			8,911,792.02	8,911,792.02		8,911,792.02		
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	8,911,792.02	8,911,792.02		8,911,792.02		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	250,000.00	250,000.00	110,062.89	250,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	1,300,000.00	1,300,000.00	411,568.00	1,300,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,550,000.00	1,550,000.00	521,630.89	1,550,000.00	0.00	0.0%
TOTAL, REVENUES			1,550,000.00	1,550,000.00	521,630.89	1,550,000.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	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	270,084.00	270,084.00	12,698.97	270,084.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			270,084.00	270,084.00	12,698.97	270,084.00	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								
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	168,792.18	168,792.18	0.00	168,792.18	0.00	0.0%
Other Debt Service - Principal		7439	355,286.79	355,286.79	0.00	355,286.79	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			524,078.97	524,078.97	0.00	524,078.97	0.00	0.0%
TOTAL, EXPENDITURES			794,162.97	794,162.97	12,698.97	794,162.97		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								

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

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	8,911,792.02
Total, Restricted Balance		8,911,792.02

2025/26 Special Reserve Fund for Capital Outlay Projects (Fund 40)
Major Changes from Adopted Budget to First Interim

Revenues

	Object Codes	2025/26 Adopted Budget	2025/26 First Interim	Change	Description of Major Changes
Revenue Limit	8010-8099	\$ -	\$ -	\$ -	
Federal Revenue	8100-8299	\$ -	\$ -	\$ -	
State Revenue	8300-8599	\$ -	\$ -	\$ -	
Other Local Revenue	8600-8799	\$ -	\$ 712,600	\$ 712,600	PG&E reimbursement for Solar
Interfund Transfers In	8910-8929	\$ -	\$ -	\$ -	
Other Sources	8930-8979	\$ -	\$ -	\$ -	
Total Revenues		\$ -	\$ 712,600	\$ 712,600	

Expenditures

	Object Codes	2025/26 Adopted Budget	2025/26 First Interim	Change	Description of Major Changes
Classified Salaries	2000-2999	\$ -	\$ -	\$ -	
Employee Benefits	3000-3999	\$ -	\$ -	\$ -	
Books and Supplies	4000-4999	\$ -	\$ -	\$ -	
Services and Other Operating Expenses	5000-5999	\$ -	\$ 1,400,000	\$ 1,400,000	Facility Projects from Solar revenue
Capital Outlay	6000-6999	\$ -	\$ -	\$ -	
Other Outgo	7100-7299	\$ -	\$ -	\$ -	
	7400-7499	\$ -	\$ -	\$ -	
Indirect/Direct Support Costs	7300-7399	\$ -	\$ -	\$ -	
Interfund Transfers Out	7610-7629	\$ -	\$ -	\$ -	
Total Expenditures		\$ -	\$ 1,400,000	\$ 1,400,000	

Net Increase/Decrease in Fund Balance	\$ -	\$ (687,400)	\$ (687,400)	
Beginning Fund Balance, July 1	\$ 933,535	\$ 933,535		
Projected Ending Fund Balance, June 30	\$ 933,535	\$ 246,135		

Description	Resource Codes	Object Codes	Original Budget (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	712,600.00	702,522.85	712,600.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	712,600.00	702,522.85	712,600.00		
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	1,400,000.00	0.00	1,400,000.00	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	1,400,000.00	0.00	1,400,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(687,400.00)	702,522.85	(687,400.00)		
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	(687,400.00)	702,522.85	(687,400.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	933,535.48	933,535.48		933,535.48	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			933,535.48	933,535.48		933,535.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			933,535.48	933,535.48		933,535.48		
2) Ending Balance, June 30 (E + F1e)			933,535.48	246,135.48		246,135.48		
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	933,535.48	246,135.48		246,135.48		
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								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	15,000.00	4,922.85	15,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	697,600.00	697,600.00	697,600.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	712,600.00	702,522.85	712,600.00	0.00	0.0%
TOTAL, REVENUES			0.00	712,600.00	702,522.85	712,600.00		
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	1,400,000.00	0.00	1,400,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	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	1,400,000.00	0.00	1,400,000.00	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	1,400,000.00	0.00	1,400,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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 Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	246,135.48
Total, Restricted Balance		246,135.48

2025/26 Capital Projects Fund for Blended Component Units (Fund 49)
Major Changes from Adopted Budget to First Interim

Revenues					
	Object Codes	2025/26 Adopted Budget	2025/26 First Interim	Change	Description of Major Changes
Revenue Limit	8010-8099	\$ -	\$ -	\$ -	
Federal Revenue	8100-8299	\$ -	\$ -	\$ -	
State Revenue	8300-8599	\$ -	\$ -	\$ -	
Other Local Revenue	8600-8799	\$ 3,711,250	\$ 3,662,250	\$ (49,000)	Updated based upon recent trends
Interfund Transfers In	8910-8929	\$ -	\$ -	\$ -	
Other Sources	8930-8979	\$ -	\$ -	\$ -	
Total Revenues		\$ 3,711,250	\$ 3,662,250	\$ (49,000)	
Expenditures					
	Object Codes	2025/26 Adopted Budget	2025/26 First Interim	Change	Description of Major Changes
Books and Supplies	4000-4999	\$ -	\$ -	\$ -	
Services and Other Operating Expenses	5000-5999	\$ 75,916	\$ 75,916	\$ -	
Capital Outlay	6000-6999	\$ 250,000	\$ 258,460	\$ 8,460	Updated to match current purchase orders
Other Outgo	7100-7299 7400-7499	\$ 117,584	\$ 117,584	\$ -	
Indirect/Direct Support Costs	7300-7399	\$ -	\$ -	\$ -	
Interfund Transfers Out	7610-7629	\$ -	\$ -	\$ -	
Total Expenditures		\$ 443,500	\$ 451,960	\$ 8,460	
Net Increase/Decrease in Fund Balance		\$ 3,267,750	\$ 3,210,290	\$ (57,460)	
Beginning Fund Balance, July 1		\$ 9,111,082	\$ 9,111,082	\$ -	
Projected Ending Fund Balance, June 30		\$ 12,378,832	\$ 12,321,372	\$ (57,460)	

Description	Resource Codes	Object Codes	Original Budget (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	3,711,250.00	3,662,250.00	188,042.38	3,662,250.00	0.00	0.0%
5) TOTAL, REVENUES			3,711,250.00	3,662,250.00	188,042.38	3,662,250.00		
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	75,916.00	75,916.00	(4,660.56)	75,916.00	0.00	0.0%
6) Capital Outlay		6000-6999	250,000.00	258,460.00	0.00	258,460.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	117,583.93	117,583.93	0.00	117,583.93	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			443,499.93	451,959.93	(4,660.56)	451,959.93		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,267,750.07	3,210,290.07	192,702.94	3,210,290.07		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,267,750.07	3,210,290.07	192,702.94	3,210,290.07		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,111,082.37	9,111,082.37		9,111,082.37	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,111,082.37	9,111,082.37		9,111,082.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,111,082.37	9,111,082.37		9,111,082.37		
2) Ending Balance, June 30 (E + F1e)			12,378,832.44	12,321,372.44		12,321,372.44		
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	12,378,832.44	12,321,372.44		12,321,372.44		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	3,401,250.00	3,401,250.00	90,122.15	3,401,250.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	310,000.00	261,000.00	97,920.23	261,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,711,250.00	3,662,250.00	188,042.38	3,662,250.00	0.00	0.0%
TOTAL, REVENUES			3,711,250.00	3,662,250.00	188,042.38	3,662,250.00		
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, 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%
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	75,916.00	75,916.00	(4,660.56)	75,916.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			75,916.00	75,916.00	(4,660.56)	75,916.00	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	8,460.00	0.00	8,460.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	250,000.00	250,000.00	0.00	250,000.00	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			250,000.00	258,460.00	0.00	258,460.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	37,870.72	37,870.72	0.00	37,870.72	0.00	0.0%
Other Debt Service - Principal		7439	79,713.21	79,713.21	0.00	79,713.21	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			117,583.93	117,583.93	0.00	117,583.93	0.00	0.0%
TOTAL, EXPENDITURES			443,499.93	451,959.93	(4,660.56)	451,959.93		
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%

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

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	12,321,372.44
Total, Restricted Balance		12,321,372.44

Description	Resource Codes	Object Codes	Original Budget (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	3,357,450.00	3,357,450.00	392,243.55	3,357,450.00	0.00	0.0%
5) TOTAL, REVENUES			3,357,450.00	3,357,450.00	392,243.55	3,357,450.00		
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	3,357,431.90	3,357,431.90	2,595,286.95	3,357,431.90	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,357,431.90	3,357,431.90	2,595,286.95	3,357,431.90		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			18.10	18.10	(2,203,043.40)	18.10		
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)			18.10	18.10	(2,203,043.40)	18.10		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,706,471.27	2,706,471.27		2,706,471.27	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,706,471.27	2,706,471.27		2,706,471.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,706,471.27	2,706,471.27		2,706,471.27		
2) Ending Balance, June 30 (E + F1e)			2,706,489.37	2,706,489.37		2,706,489.37		
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	2,706,489.37	2,706,489.37		2,706,489.37		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	3,330,450.00	3,330,450.00	288,861.85	3,330,450.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	70,315.52	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	2,446.03	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	21,573.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	2,000.00	2,000.00	1,242.66	2,000.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	7,804.49	25,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,357,450.00	3,357,450.00	392,243.55	3,357,450.00	0.00	0.0%
TOTAL, REVENUES			3,357,450.00	3,357,450.00	392,243.55	3,357,450.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	1,795,000.00	1,795,000.00	1,795,000.00	1,795,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	1,562,431.90	1,562,431.90	800,286.95	1,562,431.90	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,357,431.90	3,357,431.90	2,595,286.95	3,357,431.90	0.00	0.0%
TOTAL, EXPENDITURES			3,357,431.90	3,357,431.90	2,595,286.95	3,357,431.90		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	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%
All Other Financing Sources		8979	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)
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	2,706,489.37
Total, Restricted Balance		2,706,489.37