

G = General Ledger Data; S = Supplemental Data

Data Supplied For:					
Form	Description	2025-26 Original Budget	2025-26 Board Approved Operating Budget	2025-26 Actuals to Date	2025-26 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund	G	G	G	G
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund	G	G	G	G
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet	S	S	S	S
MYPI	Multiyear Projections - General Fund				G
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

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: Gregory Blake 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 17, 2025 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Jaclyn Kruger Telephone: 530-891-3000
Title: Deputy Superintendent, Business Services E-mail: jkruger@chicousd.org

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected funded ADA for 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	

First Interim
DISTRICT CERTIFICATION OF INTERIM REPORT
For the Fiscal Year 2025-26

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?		X
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?		X
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?		X
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2024-25) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	X	
		• Classified? (Section S8B, Line 3)	X	
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 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	151,692,637.00	151,692,637.00	24,811,271.00	153,099,096.00	1,406,459.00	0.9%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,458,173.00	4,458,173.00	533,986.33	4,310,642.00	(147,531.00)	-3.3%
4) Other Local Revenue		8600-8799	4,442,094.00	4,442,094.00	1,846,185.85	5,485,718.00	1,043,624.00	23.5%
5) TOTAL, REVENUES			160,592,904.00	160,592,904.00	27,191,443.18	162,895,456.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	60,548,794.00	60,548,794.00	16,623,568.32	61,692,786.00	(1,143,992.00)	-1.9%
2) Classified Salaries		2000-2999	19,213,252.00	19,213,252.00	5,356,461.51	19,435,523.00	(222,271.00)	-1.2%
3) Employee Benefits		3000-3999	37,684,809.00	37,684,809.00	10,794,831.51	38,350,918.00	(666,109.00)	-1.8%
4) Books and Supplies		4000-4999	5,472,500.00	5,472,500.00	722,374.14	5,214,713.00	257,787.00	4.7%
5) Services and Other Operating Expenditures		5000-5999	13,922,463.00	13,922,463.00	5,364,383.66	13,162,194.00	760,269.00	5.5%
6) Capital Outlay		6000-6999	75,000.00	75,000.00	0.00	100,000.00	(25,000.00)	-33.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	441,488.00	441,488.00	44,798.07	432,363.00	9,125.00	2.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,375,264.00)	(4,375,264.00)	(878,558.02)	(4,691,928.00)	316,664.00	-7.2%
9) TOTAL, EXPENDITURES			132,983,042.00	132,983,042.00	38,027,859.19	133,696,569.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			27,609,862.00	27,609,862.00	(10,836,416.01)	29,198,887.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	4,337,000.00	4,337,000.00	0.00	4,345,500.00	8,500.00	0.2%
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	(32,367,887.00)	(32,367,887.00)	0.00	(34,375,024.00)	(2,007,137.00)	6.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(28,030,887.00)	(28,030,887.00)	0.00	(30,029,524.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(421,025.00)	(421,025.00)	(10,836,416.01)	(830,637.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	53,705,422.00	53,705,422.00		57,839,546.00	4,134,124.00	7.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53,705,422.00	53,705,422.00		57,839,546.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,705,422.00	53,705,422.00		57,839,546.00		
2) Ending Balance, June 30 (E + F1e)			53,284,397.00	53,284,397.00		57,008,909.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,200.00	25,200.00		25,200.00		
Stores		9712	270,163.00	270,163.00		230,111.00		
Prepaid Items		9713	701,557.00	701,557.00		452,256.00		
All Others		9719	0.00	0.00		0.00		

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b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	23,500,000.00	23,500,000.00		23,500,000.00		
STRS & PERS volatility	0000	9760	4,000,000.00					
Enrollment & Attendance Volatility	0000	9760	5,000,000.00					
Transitional Kindergarten implementation	0000	9760	1,500,000.00					
Unexpected/Increased costs related to Special Education	0000	9760	4,000,000.00					
Information Technology Infrastructure	0000	9760	2,000,000.00					
Electric Vehicle Infrastructure	0000	9760	2,000,000.00					
Safety Repairs	0000	9760	5,000,000.00					
STRS & PERS volatility	0000	9760		4,000,000.00				
Enrollment & Attendance Volatility	0000	9760		5,000,000.00				
Transitional Kindergarten implementation	0000	9760		1,500,000.00				
Unexpected/Increased costs related to Special Education	0000	9760		4,000,000.00				
Information Technology Infrastructure	0000	9760		2,000,000.00				
Electric Vehicle Infrastructure	0000	9760		2,000,000.00				
Safety Repairs	0000	9760		5,000,000.00				
STRS & PERS volatility	0000	9760				4,000,000.00		
Enrollment & Attendance Volatility	0000	9760				5,000,000.00		
Transitional Kindergarten implementation	0000	9760				1,500,000.00		
Unexpected/Increased costs related to Special Education	0000	9760				4,000,000.00		
Information Technology Infrastructure	0000	9760				2,000,000.00		
Electric Vehicle Infrastructure	0000	9760				2,000,000.00		
Safety Repairs	0000	9760				5,000,000.00		
d) Assigned								
Other Assignments		9780	7,612,087.00	12,098,366.00		13,422,711.00		
Additional Board Reserve - 2%	0000	9780	4,486,279.00					
ERATE carry over	0000	9780	1,935,664.00					
Fair Market Value of Cash	0000	9780	1,190,144.00					
Additional Board Reserve - 4%	0000	9780		8,972,558.00				
ERATE carry over	0000	9780		1,935,664.00				
Fair Market Value of Cash	0000	9780		1,190,144.00				
Additional Board Reserve - 4%	0000	9780				9,306,178.00		
ERATE carry over	0000	9780				2,488,852.00		
Fair Market Value of Cash	0000	9780				1,627,681.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,729,418.00	6,729,418.00		6,979,633.00		
Unassigned/Unappropriated Amount		9790	14,445,972.00	9,959,693.00		12,398,998.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	70,766,874.00	70,766,874.00	19,009,274.00	68,428,801.00	(2,338,073.00)	-3.3%

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Education Protection Account State Aid - Current Year		8012	23,907,501.00	23,907,501.00	7,259,413.00	25,981,837.00	2,074,336.00	8.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	638,935.00	638,935.00	0.00	632,545.00	(6,390.00)	-1.0%
Timber Yield Tax		8022	3,343.00	3,343.00	0.00	2,437.00	(906.00)	-27.1%
Other Subventions/In-Lieu Taxes		8029	21,971.00	21,971.00	0.00	19,859.00	(2,112.00)	-9.6%
County & District Taxes								
Secured Roll Taxes		8041	52,217,726.00	52,217,726.00	0.00	53,673,660.00	1,455,934.00	2.8%
Unsecured Roll Taxes		8042	4,398,816.00	4,398,816.00	0.00	4,693,412.00	294,596.00	6.7%
Prior Years' Taxes		8043	152,695.00	152,695.00	0.00	112,355.00	(40,340.00)	-26.4%
Supplemental Taxes		8044	645,584.00	645,584.00	0.00	718,679.00	73,095.00	11.3%
Education Revenue Augmentation Fund (ERAF)		8045	(11,694,072.00)	(11,694,072.00)	0.00	(12,325,379.00)	(631,307.00)	5.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	16,627,977.00	16,627,977.00	0.00	16,874,088.00	246,111.00	1.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			157,687,350.00	157,687,350.00	26,268,687.00	158,812,294.00	1,124,944.00	0.7%
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	(5,994,713.00)	(5,994,713.00)	(1,457,416.00)	(5,713,198.00)	281,515.00	-4.7%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			151,692,637.00	151,692,637.00	24,811,271.00	153,099,096.00	1,406,459.00	0.9%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

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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	575,494.00	575,494.00	0.00	575,494.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,197,625.00	2,197,625.00	0.00	2,090,810.00	(106,815.00)	-4.9%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Arts and Music in Schools (Prop 28)	6770	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	1,685,054.00	1,685,054.00	533,986.33	1,644,338.00	(40,716.00)	-2.4%
TOTAL, OTHER STATE REVENUE			4,458,173.00	4,458,173.00	533,986.33	4,310,642.00	(147,531.00)	-3.3%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		

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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	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	112,000.00	112,000.00	21,506.55	112,000.00	0.00	0.0%
Interest		8660	3,000,000.00	3,000,000.00	1,246,574.19	4,000,000.00	1,000,000.00	33.3%
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	71,085.00	71,085.00	33,849.60	71,085.00	0.00	0.0%
Transportation Fees From Individuals		8675	25,000.00	25,000.00	14,349.69	30,000.00	5,000.00	20.0%
Interagency Services		8677	309,000.00	309,000.00	58,625.00	392,500.00	83,500.00	27.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	925,009.00	925,009.00	471,280.82	880,133.00	(44,876.00)	-4.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,442,094.00	4,442,094.00	1,846,185.85	5,485,718.00	1,043,624.00	23.5%
TOTAL, REVENUES			160,592,904.00	160,592,904.00	27,191,443.18	162,895,456.00	2,302,552.00	1.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	48,131,394.00	48,131,394.00	12,809,158.85	49,042,098.00	(910,704.00)	-1.9%
Certificated Pupil Support Salaries		1200	5,219,563.00	5,219,563.00	1,519,270.28	5,244,656.00	(25,093.00)	-0.5%
Certificated Supervisors' and Administrators' Salaries		1300	5,982,184.00	5,982,184.00	1,994,477.08	6,091,691.00	(109,507.00)	-1.8%
Other Certificated Salaries		1900	1,215,653.00	1,215,653.00	300,662.11	1,314,341.00	(98,688.00)	-8.1%
TOTAL, CERTIFICATED SALARIES			60,548,794.00	60,548,794.00	16,623,568.32	61,692,786.00	(1,143,992.00)	-1.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,154,476.00	3,154,476.00	752,592.54	3,267,923.00	(113,447.00)	-3.6%
Classified Support Salaries		2200	6,330,714.00	6,330,714.00	1,821,778.01	6,351,798.00	(21,084.00)	-0.3%
Classified Supervisors' and Administrators' Salaries		2300	1,477,553.00	1,477,553.00	482,777.89	1,491,296.00	(13,743.00)	-0.9%
Clerical, Technical and Office Salaries		2400	6,140,571.00	6,140,571.00	1,852,029.20	6,156,839.00	(16,268.00)	-0.3%
Other Classified Salaries		2900	2,109,938.00	2,109,938.00	447,283.87	2,167,667.00	(57,729.00)	-2.7%
TOTAL, CLASSIFIED SALARIES			19,213,252.00	19,213,252.00	5,356,461.51	19,435,523.00	(222,271.00)	-1.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	10,794,411.00	10,794,411.00	3,049,631.63	10,707,284.00	87,127.00	0.8%
PERS		3201-3202	4,944,380.00	4,944,380.00	1,470,382.75	5,175,194.00	(230,814.00)	-4.7%
OASDI/Medicare/Alternative		3301-3302	2,453,476.00	2,453,476.00	672,778.45	2,451,841.00	1,635.00	0.1%
Health and Welfare Benefits		3401-3402	15,084,310.00	15,084,310.00	4,247,463.98	15,447,228.00	(362,918.00)	-2.4%
Unemployment Insurance		3501-3502	40,379.00	40,379.00	11,153.29	41,090.00	(711.00)	-1.8%
Workers' Compensation		3601-3602	1,812,729.00	1,812,729.00	543,590.05	2,003,504.00	(190,775.00)	-10.5%
OPEB, Allocated		3701-3702	1,521,476.00	1,521,476.00	496,978.46	1,480,681.00	40,795.00	2.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,033,648.00	1,033,648.00	302,852.90	1,044,096.00	(10,448.00)	-1.0%
TOTAL, EMPLOYEE BENEFITS			37,684,809.00	37,684,809.00	10,794,831.51	38,350,918.00	(666,109.00)	-1.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,095,191.00	1,095,191.00	7,830.92	662,340.00	432,851.00	39.5%
Books and Other Reference Materials		4200	25,677.00	25,677.00	30,641.84	44,850.00	(19,173.00)	-74.7%
Materials and Supplies		4300	4,098,581.00	4,098,581.00	590,233.28	4,218,031.00	(119,450.00)	-2.9%
Noncapitalized Equipment		4400	253,051.00	253,051.00	93,668.10	289,492.00	(36,441.00)	-14.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,472,500.00	5,472,500.00	722,374.14	5,214,713.00	257,787.00	4.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	192,993.00	192,993.00	53,679.52	245,749.00	(52,756.00)	-27.3%
Dues and Memberships		5300	46,234.00	46,234.00	59,562.26	56,608.00	(10,374.00)	-22.4%
Insurance		5400-5450	2,631,936.00	2,631,936.00	1,796,407.41	2,707,930.00	(75,994.00)	-2.9%
Operations and Housekeeping Services		5500	5,538,400.00	5,538,400.00	1,799,258.02	5,162,015.00	376,385.00	6.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	311,400.00	311,400.00	120,519.79	357,213.00	(45,813.00)	-14.7%
Transfers of Direct Costs		5710	(140,200.00)	(140,200.00)	(44,125.99)	(150,975.00)	10,775.00	-7.7%
Transfers of Direct Costs - Interfund		5750	(15,925.00)	(15,925.00)	3,024.60	(5,435.00)	(10,490.00)	65.9%
Professional/Consulting Services and Operating Expenditures		5800	4,145,293.00	4,145,293.00	1,520,446.61	4,153,917.00	(8,624.00)	-0.2%
Communications		5900	1,212,332.00	1,212,332.00	55,611.44	635,172.00	577,160.00	47.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,922,463.00	13,922,463.00	5,364,383.66	13,162,194.00	760,269.00	5.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	75,000.00	75,000.00	0.00	0.00	75,000.00	100.0%
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	100,000.00	(100,000.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			75,000.00	75,000.00	0.00	100,000.00	(25,000.00)	-33.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	(4,238.00)	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	49,912.00	49,912.00	5,662.00	55,697.00	(5,785.00)	-11.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	6,795.00	6,795.00	9,388.91	26,255.00	(19,460.00)	-286.4%
Other Debt Service - Principal		7439	384,781.00	384,781.00	33,985.16	350,411.00	34,370.00	8.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			441,488.00	441,488.00	44,798.07	432,363.00	9,125.00	2.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(3,892,351.00)	(3,892,351.00)	(776,952.02)	(4,224,085.00)	331,734.00	-8.5%
Transfers of Indirect Costs - Interfund		7350	(482,913.00)	(482,913.00)	(101,606.00)	(467,843.00)	(15,070.00)	3.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,375,264.00)	(4,375,264.00)	(878,558.02)	(4,691,928.00)	316,664.00	-7.2%
TOTAL, EXPENDITURES			132,983,042.00	132,983,042.00	38,027,859.19	133,696,569.00	(713,527.00)	-0.5%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	4,310,000.00	4,310,000.00	0.00	4,317,000.00	7,000.00	0.2%
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	27,000.00	27,000.00	0.00	28,500.00	1,500.00	5.6%
(a) TOTAL, INTERFUND TRANSFERS IN			4,337,000.00	4,337,000.00	0.00	4,345,500.00	8,500.00	0.2%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(32,242,887.00)	(32,242,887.00)	0.00	(34,375,024.00)	(2,132,137.00)	6.6%
Contributions from Restricted Revenues		8990	(125,000.00)	(125,000.00)	0.00	0.00	125,000.00	-100.0%
(e) TOTAL, CONTRIBUTIONS			(32,367,887.00)	(32,367,887.00)	0.00	(34,375,024.00)	(2,007,137.00)	6.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(28,030,887.00)	(28,030,887.00)	0.00	(30,029,524.00)	(1,998,637.00)	7.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,665,815.00	11,665,815.00	1,709,599.42	12,851,170.00	1,185,355.00	10.2%
3) Other State Revenue		8300-8599	21,416,790.00	21,416,790.00	6,536,777.53	31,823,987.00	10,407,197.00	48.6%
4) Other Local Revenue		8600-8799	13,093,259.00	13,093,259.00	2,514,945.26	12,921,265.00	(171,994.00)	-1.3%
5) TOTAL, REVENUES			46,175,864.00	46,175,864.00	10,761,322.21	57,596,422.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	24,459,894.00	24,459,894.00	7,060,794.33	25,375,201.00	(915,307.00)	-3.7%
2) Classified Salaries		2000-2999	14,913,605.00	14,913,605.00	4,017,453.76	15,577,694.00	(664,089.00)	-4.5%
3) Employee Benefits		3000-3999	26,963,617.00	26,963,617.00	5,402,321.09	28,293,749.00	(1,330,132.00)	-4.9%
4) Books and Supplies		4000-4999	7,235,000.00	7,235,000.00	2,564,008.67	9,217,354.00	(1,982,354.00)	-27.4%
5) Services and Other Operating Expenditures		5000-5999	10,758,368.00	10,758,368.00	2,661,328.98	12,551,299.00	(1,792,931.00)	-16.7%
6) Capital Outlay		6000-6999	1,797,448.00	1,797,448.00	1,052,687.45	2,480,473.00	(683,025.00)	-38.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,310,616.00	1,310,616.00	3,292.00	1,238,018.00	72,598.00	5.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3,892,351.00	3,892,351.00	776,952.02	4,224,085.00	(331,734.00)	-8.5%
9) TOTAL, EXPENDITURES			91,330,899.00	91,330,899.00	23,538,838.30	98,957,873.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(45,155,035.00)	(45,155,035.00)	(12,777,516.09)	(41,361,451.00)		
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	32,367,887.00	32,367,887.00	0.00	34,375,024.00	2,007,137.00	6.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			32,367,887.00	32,367,887.00	0.00	34,375,024.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,787,148.00)	(12,787,148.00)	(12,777,516.09)	(6,986,427.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	31,102,611.00	31,102,611.00		32,628,012.00	1,525,401.00	4.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,102,611.00	31,102,611.00		32,628,012.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,102,611.00	31,102,611.00		32,628,012.00		
2) Ending Balance, June 30 (E + F1e)			18,315,463.00	18,315,463.00		25,641,585.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	18,315,463.00	18,315,463.00		25,641,585.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
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	3,180,933.00	3,180,933.00	0.00	3,180,933.00	0.00	0.0%
Special Education Discretionary Grants		8182	244,433.00	244,433.00	0.00	254,430.00	9,997.00	4.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	5,076,718.00	5,076,718.00	1,072,832.06	6,119,980.00	1,043,262.00	20.5%
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	672,446.00	672,446.00	135,562.05	752,250.00	79,804.00	11.9%
Title III, Immigrant Student Program	4201	8290	152,041.00	152,041.00	8,938.85	141,473.00	(10,568.00)	-7.0%
Title III, English Learner Program	4203	8290	279,619.00	279,619.00	41,152.18	247,921.00	(31,698.00)	-11.3%
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	1,907,153.00	1,907,153.00	451,114.28	2,001,711.00	94,558.00	5.0%
Career and Technical Education	3500-3599	8290	152,472.00	152,472.00	0.00	152,472.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			11,665,815.00	11,665,815.00	1,709,599.42	12,851,170.00	1,185,355.00	10.2%
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	943,483.00	943,483.00	0.00	819,861.00	(123,622.00)	-13.1%
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	4,500,000.00	4,500,000.00	2,614,504.00	9,378,040.00	4,878,040.00	108.4%
After School Education and Safety (ASES)	6010	8590	1,289,970.00	1,289,970.00	43,600.41	1,596,504.00	306,534.00	23.8%
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	985,337.00	985,337.00	1,028,650.90	1,028,650.00	43,313.00	4.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	133,750.00	133,750.00	19,407.11	58,186.00	(75,564.00)	-56.5%
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	1,800,000.00	1,800,000.00	607,140.00	2,168,351.00	368,351.00	20.5%
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	11,764,250.00	11,764,250.00	2,223,475.11	16,774,395.00	5,010,145.00	42.6%
TOTAL, OTHER STATE REVENUE			21,416,790.00	21,416,790.00	6,536,777.53	31,823,987.00	10,407,197.00	48.6%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	414,356.00	414,356.00	145,707.85	560,064.00	145,708.00	35.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,390,368.00	2,390,368.00	821,114.41	2,064,973.00	(325,395.00)	-13.6%
Tuition		8710	218,087.00	218,087.00	0.00	231,180.00	13,093.00	6.0%
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								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	10,070,448.00	10,070,448.00	1,548,123.00	10,065,048.00	(5,400.00)	-0.1%
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			13,093,259.00	13,093,259.00	2,514,945.26	12,921,265.00	(171,994.00)	-1.3%
TOTAL, REVENUES			46,175,864.00	46,175,864.00	10,761,322.21	57,596,422.00	11,420,558.00	24.7%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	16,857,762.00	16,857,762.00	4,973,521.30	17,741,857.00	(884,095.00)	-5.2%
Certificated Pupil Support Salaries		1200	4,504,442.00	4,504,442.00	1,236,795.61	4,677,857.00	(173,415.00)	-3.8%
Certificated Supervisors' and Administrators' Salaries		1300	1,498,796.00	1,498,796.00	530,694.32	1,610,210.00	(111,414.00)	-7.4%
Other Certificated Salaries		1900	1,598,894.00	1,598,894.00	319,783.10	1,345,277.00	253,617.00	15.9%
TOTAL, CERTIFICATED SALARIES			24,459,894.00	24,459,894.00	7,060,794.33	25,375,201.00	(915,307.00)	-3.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	10,166,075.00	10,166,075.00	2,646,496.28	10,839,375.00	(673,300.00)	-6.6%
Classified Support Salaries		2200	2,522,797.00	2,522,797.00	798,374.21	2,653,302.00	(130,505.00)	-5.2%
Classified Supervisors' and Administrators' Salaries		2300	378,275.00	378,275.00	92,756.37	301,677.00	76,598.00	20.2%
Clerical, Technical and Office Salaries		2400	453,445.00	453,445.00	138,404.99	434,491.00	18,954.00	4.2%
Other Classified Salaries		2900	1,393,013.00	1,393,013.00	341,421.91	1,348,849.00	44,164.00	3.2%
TOTAL, CLASSIFIED SALARIES			14,913,605.00	14,913,605.00	4,017,453.76	15,577,694.00	(664,089.00)	-4.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	11,799,810.00	11,799,810.00	1,173,429.38	11,828,309.00	(28,499.00)	-0.2%
PERS		3201-3202	4,331,530.00	4,331,530.00	1,202,783.15	4,636,747.00	(305,217.00)	-7.0%
OASDI/Medicare/Alternative		3301-3302	1,573,240.00	1,573,240.00	450,446.69	1,671,820.00	(98,580.00)	-6.3%
Health and Welfare Benefits		3401-3402	7,157,500.00	7,157,500.00	1,938,576.93	7,882,625.00	(725,125.00)	-10.1%
Unemployment Insurance		3501-3502	19,894.00	19,894.00	5,611.41	21,060.00	(1,166.00)	-5.9%
Workers' Compensation		3601-3602	902,497.00	902,497.00	272,664.01	1,006,113.00	(103,616.00)	-11.5%
OPEB, Allocated		3701-3702	815,486.00	815,486.00	248,462.30	853,676.00	(38,190.00)	-4.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	363,660.00	363,660.00	110,347.22	393,399.00	(29,739.00)	-8.2%
TOTAL, EMPLOYEE BENEFITS			26,963,617.00	26,963,617.00	5,402,321.09	28,293,749.00	(1,330,132.00)	-4.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,384,487.00	1,384,487.00	1,153,502.06	1,433,620.00	(49,133.00)	-3.5%
Books and Other Reference Materials		4200	62,043.00	62,043.00	40,714.21	266,159.00	(204,116.00)	-329.0%
Materials and Supplies		4300	5,020,919.00	5,020,919.00	904,309.40	6,412,119.00	(1,391,200.00)	-27.7%
Noncapitalized Equipment		4400	767,551.00	767,551.00	465,483.00	1,105,456.00	(337,905.00)	-44.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,235,000.00	7,235,000.00	2,564,008.67	9,217,354.00	(1,982,354.00)	-27.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	747,832.00	747,832.00	70,831.88	599,287.00	148,545.00	19.9%
Dues and Memberships		5300	5,265.00	5,265.00	7,033.35	11,069.00	(5,804.00)	-110.2%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,004,000.00	1,004,000.00	544.61	1,003,000.00	1,000.00	0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	538,408.00	538,408.00	216,864.30	586,149.00	(47,741.00)	-8.9%
Transfers of Direct Costs		5710	140,200.00	140,200.00	44,008.41	150,975.00	(10,775.00)	-7.7%
Transfers of Direct Costs - Interfund		5750	4,650.00	4,650.00	19,063.65	29,540.00	(24,890.00)	-535.3%
Professional/Consulting Services and Operating Expenditures		5800	8,303,213.00	8,303,213.00	2,299,251.87	10,149,579.00	(1,846,366.00)	-22.2%
Communications		5900	14,800.00	14,800.00	3,730.91	21,700.00	(6,900.00)	-46.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,758,368.00	10,758,368.00	2,661,328.98	12,551,299.00	(1,792,931.00)	-16.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	450,000.00	450,000.00	299,402.93	404,403.00	45,597.00	10.1%
Buildings and Improvements of Buildings		6200	1,109,448.00	1,109,448.00	276,132.34	1,542,023.00	(432,575.00)	-39.0%
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	238,000.00	238,000.00	76,310.77	127,814.00	110,186.00	46.3%
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	400,841.41	406,233.00	(406,233.00)	New
TOTAL, CAPITAL OUTLAY			1,797,448.00	1,797,448.00	1,052,687.45	2,480,473.00	(683,025.00)	-38.0%
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	1,310,616.00	1,310,616.00	3,292.00	1,238,018.00	72,598.00	5.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%

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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,310,616.00	1,310,616.00	3,292.00	1,238,018.00	72,598.00	5.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	3,892,351.00	3,892,351.00	776,952.02	4,224,085.00	(331,734.00)	-8.5%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,892,351.00	3,892,351.00	776,952.02	4,224,085.00	(331,734.00)	-8.5%
TOTAL, EXPENDITURES			91,330,899.00	91,330,899.00	23,538,838.30	98,957,873.00	(7,626,974.00)	-8.4%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

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	32,242,887.00	32,242,887.00	0.00	34,375,024.00	2,132,137.00	6.6%
Contributions from Restricted Revenues		8990	125,000.00	125,000.00	0.00	0.00	(125,000.00)	-100.0%
(e) TOTAL, CONTRIBUTIONS			32,367,887.00	32,367,887.00	0.00	34,375,024.00	2,007,137.00	6.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			32,367,887.00	32,367,887.00	0.00	34,375,024.00	(2,007,137.00)	-6.2%

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	151,692,637.00	151,692,637.00	24,811,271.00	153,099,096.00	1,406,459.00	0.9%
2) Federal Revenue		8100-8299	11,665,815.00	11,665,815.00	1,709,599.42	12,851,170.00	1,185,355.00	10.2%
3) Other State Revenue		8300-8599	25,874,963.00	25,874,963.00	7,070,763.86	36,134,629.00	10,259,666.00	39.7%
4) Other Local Revenue		8600-8799	17,535,353.00	17,535,353.00	4,361,131.11	18,406,983.00	871,630.00	5.0%
5) TOTAL, REVENUES			206,768,768.00	206,768,768.00	37,952,765.39	220,491,878.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	85,008,688.00	85,008,688.00	23,684,362.65	87,067,987.00	(2,059,299.00)	-2.4%
2) Classified Salaries		2000-2999	34,126,857.00	34,126,857.00	9,373,915.27	35,013,217.00	(886,360.00)	-2.6%
3) Employee Benefits		3000-3999	64,648,426.00	64,648,426.00	16,197,152.60	66,644,667.00	(1,996,241.00)	-3.1%
4) Books and Supplies		4000-4999	12,707,500.00	12,707,500.00	3,286,382.81	14,432,067.00	(1,724,567.00)	-13.6%
5) Services and Other Operating Expenditures		5000-5999	24,680,831.00	24,680,831.00	8,025,712.64	25,713,493.00	(1,032,662.00)	-4.2%
6) Capital Outlay		6000-6999	1,872,448.00	1,872,448.00	1,052,687.45	2,580,473.00	(708,025.00)	-37.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,752,104.00	1,752,104.00	48,090.07	1,670,381.00	81,723.00	4.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(482,913.00)	(482,913.00)	(101,606.00)	(467,843.00)	(15,070.00)	3.1%
9) TOTAL, EXPENDITURES			224,313,941.00	224,313,941.00	61,566,697.49	232,654,442.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(17,545,173.00)	(17,545,173.00)	(23,613,932.10)	(12,162,564.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	4,337,000.00	4,337,000.00	0.00	4,345,500.00	8,500.00	0.2%
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			4,337,000.00	4,337,000.00	0.00	4,345,500.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,208,173.00)	(13,208,173.00)	(23,613,932.10)	(7,817,064.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	84,808,033.00	84,808,033.00		90,467,558.00	5,659,525.00	6.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			84,808,033.00	84,808,033.00		90,467,558.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			84,808,033.00	84,808,033.00		90,467,558.00		
2) Ending Balance, June 30 (E + F1e)			71,599,860.00	71,599,860.00		82,650,494.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,200.00	25,200.00		25,200.00		
Stores		9712	270,163.00	270,163.00		230,111.00		
Prepaid Items		9713	701,557.00	701,557.00		452,256.00		
All Others		9719	0.00	0.00		0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	18,315,463.00	18,315,463.00		25,641,585.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	23,500,000.00	23,500,000.00		23,500,000.00		
STRS & PERS volatility	0000	9760	4,000,000.00					
Enrollment & Attendance Volatility	0000	9760	5,000,000.00					
Transitional Kindergarten implementation	0000	9760	1,500,000.00					
Unexpected/Increased costs related to Special Education	0000	9760	4,000,000.00					
Information Technology Infrastructure	0000	9760	2,000,000.00					
Electric Vehicle Infrastructure	0000	9760	2,000,000.00					
Safety Repairs	0000	9760	5,000,000.00					
STRS & PERS volatility	0000	9760		4,000,000.00				
Enrollment & Attendance Volatility	0000	9760		5,000,000.00				
Transitional Kindergarten implementation	0000	9760		1,500,000.00				
Unexpected/Increased costs related to Special Education	0000	9760		4,000,000.00				
Information Technology Infrastructure	0000	9760		2,000,000.00				
Electric Vehicle Infrastructure	0000	9760		2,000,000.00				
Safety Repairs	0000	9760		5,000,000.00				
STRS & PERS volatility	0000	9760				4,000,000.00		
Enrollment & Attendance Volatility	0000	9760				5,000,000.00		
Transitional Kindergarten implementation	0000	9760				1,500,000.00		
Unexpected/Increased costs related to Special Education	0000	9760				4,000,000.00		
Information Technology Infrastructure	0000	9760				2,000,000.00		
Electric Vehicle Infrastructure	0000	9760				2,000,000.00		
Safety Repairs	0000	9760				5,000,000.00		
d) Assigned								
Other Assignments		9780	7,612,087.00	12,098,366.00		13,422,711.00		
Additional Board Reserve - 2%	0000	9780	4,486,279.00					
ERATE carry over	0000	9780	1,935,664.00					
Fair Market Value of Cash	0000	9780	1,190,144.00					
Additional Board Reserve - 4%	0000	9780		8,972,558.00				
ERATE carry over	0000	9780		1,935,664.00				
Fair Market Value of Cash	0000	9780		1,190,144.00				
Additional Board Reserve - 4%	0000	9780				9,306,178.00		
ERATE carry over	0000	9780				2,488,852.00		
Fair Market Value of Cash	0000	9780				1,627,681.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,729,418.00	6,729,418.00		6,979,633.00		
Unassigned/Unappropriated Amount		9790	14,445,972.00	9,959,693.00		12,398,998.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	70,766,874.00	70,766,874.00	19,009,274.00	68,428,801.00	(2,338,073.00)	-3.3%

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General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Education Protection Account State Aid - Current Year		8012	23,907,501.00	23,907,501.00	7,259,413.00	25,981,837.00	2,074,336.00	8.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	638,935.00	638,935.00	0.00	632,545.00	(6,390.00)	-1.0%
Timber Yield Tax		8022	3,343.00	3,343.00	0.00	2,437.00	(906.00)	-27.1%
Other Subventions/In-Lieu Taxes		8029	21,971.00	21,971.00	0.00	19,859.00	(2,112.00)	-9.6%
County & District Taxes								
Secured Roll Taxes		8041	52,217,726.00	52,217,726.00	0.00	53,673,660.00	1,455,934.00	2.8%
Unsecured Roll Taxes		8042	4,398,816.00	4,398,816.00	0.00	4,693,412.00	294,596.00	6.7%
Prior Years' Taxes		8043	152,695.00	152,695.00	0.00	112,355.00	(40,340.00)	-26.4%
Supplemental Taxes		8044	645,584.00	645,584.00	0.00	718,679.00	73,095.00	11.3%
Education Revenue Augmentation Fund (ERAF)		8045	(11,694,072.00)	(11,694,072.00)	0.00	(12,325,379.00)	(631,307.00)	5.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	16,627,977.00	16,627,977.00	0.00	16,874,088.00	246,111.00	1.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			157,687,350.00	157,687,350.00	26,268,687.00	158,812,294.00	1,124,944.00	0.7%
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	(5,994,713.00)	(5,994,713.00)	(1,457,416.00)	(5,713,198.00)	281,515.00	-4.7%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			151,692,637.00	151,692,637.00	24,811,271.00	153,099,096.00	1,406,459.00	0.9%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,180,933.00	3,180,933.00	0.00	3,180,933.00	0.00	0.0%
Special Education Discretionary Grants		8182	244,433.00	244,433.00	0.00	254,430.00	9,997.00	4.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	5,076,718.00	5,076,718.00	1,072,832.06	6,119,980.00	1,043,262.00	20.5%
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	672,446.00	672,446.00	135,562.05	752,250.00	79,804.00	11.9%

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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)
Title III, Immigrant Student Program	4201	8290	152,041.00	152,041.00	8,938.85	141,473.00	(10,568.00)	-7.0%
Title III, English Learner Program	4203	8290	279,619.00	279,619.00	41,152.18	247,921.00	(31,698.00)	-11.3%
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	1,907,153.00	1,907,153.00	451,114.28	2,001,711.00	94,558.00	5.0%
Career and Technical Education	3500-3599	8290	152,472.00	152,472.00	0.00	152,472.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			11,665,815.00	11,665,815.00	1,709,599.42	12,851,170.00	1,185,355.00	10.2%
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	575,494.00	575,494.00	0.00	575,494.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,141,108.00	3,141,108.00	0.00	2,910,671.00	(230,437.00)	-7.3%
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	4,500,000.00	4,500,000.00	2,614,504.00	9,378,040.00	4,878,040.00	108.4%
After School Education and Safety (ASES)	6010	8590	1,289,970.00	1,289,970.00	43,600.41	1,596,504.00	306,534.00	23.8%
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	985,337.00	985,337.00	1,028,650.90	1,028,650.00	43,313.00	4.4%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	133,750.00	133,750.00	19,407.11	58,186.00	(75,564.00)	-56.5%
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	1,800,000.00	1,800,000.00	607,140.00	2,168,351.00	368,351.00	20.5%
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	13,449,304.00	13,449,304.00	2,757,461.44	18,418,733.00	4,969,429.00	36.9%
TOTAL, OTHER STATE REVENUE			25,874,963.00	25,874,963.00	7,070,763.86	36,134,629.00	10,259,666.00	39.7%
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%

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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	112,000.00	112,000.00	21,506.55	112,000.00	0.00	0.0%
Interest		8660	3,000,000.00	3,000,000.00	1,246,574.19	4,000,000.00	1,000,000.00	33.3%
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	71,085.00	71,085.00	33,849.60	71,085.00	0.00	0.0%
Transportation Fees From Individuals		8675	25,000.00	25,000.00	14,349.69	30,000.00	5,000.00	20.0%
Interagency Services		8677	723,356.00	723,356.00	204,332.85	952,564.00	229,208.00	31.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,315,377.00	3,315,377.00	1,292,395.23	2,945,106.00	(370,271.00)	-11.2%
Tuition		8710	218,087.00	218,087.00	0.00	231,180.00	13,093.00	6.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	10,070,448.00	10,070,448.00	1,548,123.00	10,065,048.00	(5,400.00)	-0.1%
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			17,535,353.00	17,535,353.00	4,361,131.11	18,406,983.00	871,630.00	5.0%

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)
TOTAL, REVENUES			206,768,768.00	206,768,768.00	37,952,765.39	220,491,878.00	13,723,110.00	6.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	64,989,156.00	64,989,156.00	17,782,680.15	66,783,955.00	(1,794,799.00)	-2.8%
Certificated Pupil Support Salaries		1200	9,724,005.00	9,724,005.00	2,756,065.89	9,922,513.00	(198,508.00)	-2.0%
Certificated Supervisors' and Administrators' Salaries		1300	7,480,980.00	7,480,980.00	2,525,171.40	7,701,901.00	(220,921.00)	-3.0%
Other Certificated Salaries		1900	2,814,547.00	2,814,547.00	620,445.21	2,659,618.00	154,929.00	5.5%
TOTAL, CERTIFICATED SALARIES			85,008,688.00	85,008,688.00	23,684,362.65	87,067,987.00	(2,059,299.00)	-2.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	13,320,551.00	13,320,551.00	3,399,088.82	14,107,298.00	(786,747.00)	-5.9%
Classified Support Salaries		2200	8,853,511.00	8,853,511.00	2,620,152.22	9,005,100.00	(151,589.00)	-1.7%
Classified Supervisors' and Administrators' Salaries		2300	1,855,828.00	1,855,828.00	575,534.26	1,792,973.00	62,855.00	3.4%
Clerical, Technical and Office Salaries		2400	6,594,016.00	6,594,016.00	1,990,434.19	6,591,330.00	2,686.00	0.0%
Other Classified Salaries		2900	3,502,951.00	3,502,951.00	788,705.78	3,516,516.00	(13,565.00)	-0.4%
TOTAL, CLASSIFIED SALARIES			34,126,857.00	34,126,857.00	9,373,915.27	35,013,217.00	(886,360.00)	-2.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	22,594,221.00	22,594,221.00	4,223,061.01	22,535,593.00	58,628.00	0.3%
PERS		3201-3202	9,275,910.00	9,275,910.00	2,673,165.90	9,811,941.00	(536,031.00)	-5.8%
OASDI/Medicare/Alternative		3301-3302	4,026,716.00	4,026,716.00	1,123,225.14	4,123,661.00	(96,945.00)	-2.4%
Health and Welfare Benefits		3401-3402	22,241,810.00	22,241,810.00	6,186,040.91	23,329,853.00	(1,088,043.00)	-4.9%
Unemployment Insurance		3501-3502	60,273.00	60,273.00	16,764.70	62,150.00	(1,877.00)	-3.1%
Workers' Compensation		3601-3602	2,715,226.00	2,715,226.00	816,254.06	3,009,617.00	(294,391.00)	-10.8%
OPEB, Allocated		3701-3702	2,336,962.00	2,336,962.00	745,440.76	2,334,357.00	2,605.00	0.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,397,308.00	1,397,308.00	413,200.12	1,437,495.00	(40,187.00)	-2.9%
TOTAL, EMPLOYEE BENEFITS			64,648,426.00	64,648,426.00	16,197,152.60	66,644,667.00	(1,996,241.00)	-3.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,479,678.00	2,479,678.00	1,161,332.98	2,095,960.00	383,718.00	15.5%
Books and Other Reference Materials		4200	87,720.00	87,720.00	71,356.05	311,009.00	(223,289.00)	-254.5%
Materials and Supplies		4300	9,119,500.00	9,119,500.00	1,494,542.68	10,630,150.00	(1,510,650.00)	-16.6%
Noncapitalized Equipment		4400	1,020,602.00	1,020,602.00	559,151.10	1,394,948.00	(374,346.00)	-36.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			12,707,500.00	12,707,500.00	3,286,382.81	14,432,067.00	(1,724,567.00)	-13.6%
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	940,825.00	940,825.00	124,511.40	845,036.00	95,789.00	10.2%
Dues and Memberships		5300	51,499.00	51,499.00	66,595.61	67,677.00	(16,178.00)	-31.4%
Insurance		5400-5450	2,631,936.00	2,631,936.00	1,796,407.41	2,707,930.00	(75,994.00)	-2.9%
Operations and Housekeeping Services		5500	6,542,400.00	6,542,400.00	1,799,802.63	6,165,015.00	377,385.00	5.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	849,808.00	849,808.00	337,384.09	943,362.00	(93,554.00)	-11.0%
Transfers of Direct Costs		5710	0.00	0.00	(117.58)	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(11,275.00)	(11,275.00)	22,088.25	24,105.00	(35,380.00)	313.8%
Professional/Consulting Services and Operating Expenditures		5800	12,448,506.00	12,448,506.00	3,819,698.48	14,303,496.00	(1,854,990.00)	-14.9%
Communications		5900	1,227,132.00	1,227,132.00	59,342.35	656,872.00	570,260.00	46.5%

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)
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,680,831.00	24,680,831.00	8,025,712.64	25,713,493.00	(1,032,662.00)	-4.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	525,000.00	525,000.00	299,402.93	404,403.00	120,597.00	23.0%
Buildings and Improvements of Buildings		6200	1,109,448.00	1,109,448.00	276,132.34	1,542,023.00	(432,575.00)	-39.0%
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	238,000.00	238,000.00	76,310.77	227,814.00	10,186.00	4.3%
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	400,841.41	406,233.00	(406,233.00)	New
TOTAL, CAPITAL OUTLAY			1,872,448.00	1,872,448.00	1,052,687.45	2,580,473.00	(708,025.00)	-37.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	(4,238.00)	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	1,360,528.00	1,360,528.00	8,954.00	1,293,715.00	66,813.00	4.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
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	6,795.00	6,795.00	9,388.91	26,255.00	(19,460.00)	-286.4%
Other Debt Service - Principal		7439	384,781.00	384,781.00	33,985.16	350,411.00	34,370.00	8.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,752,104.00	1,752,104.00	48,090.07	1,670,381.00	81,723.00	4.7%
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	(482,913.00)	(482,913.00)	(101,606.00)	(467,843.00)	(15,070.00)	3.1%

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)
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(482,913.00)	(482,913.00)	(101,606.00)	(467,843.00)	(15,070.00)	3.1%
TOTAL, EXPENDITURES			224,313,941.00	224,313,941.00	61,566,697.49	232,654,442.00	(8,340,501.00)	-3.7%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	4,310,000.00	4,310,000.00	0.00	4,317,000.00	7,000.00	0.2%
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	27,000.00	27,000.00	0.00	28,500.00	1,500.00	5.6%
(a) TOTAL, INTERFUND TRANSFERS IN			4,337,000.00	4,337,000.00	0.00	4,345,500.00	8,500.00	0.2%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(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)			4,337,000.00	4,337,000.00	0.00	4,345,500.00	(8,500.00)	-0.2%

Resource	Description	2025-26 Projected Totals
2600	Expanded Learning Opportunities Program	4,417,246.00
6019	Student Support and Professional Development Discretionary Block Grant (SSPDDBG)	1,515,279.00
6211	Literacy Coaches and Reading Specialists Grant Program	409,797.00
6332	CA Community Schools Partnership Act - Implementation Grant	810,345.00
6383	Golden State Pathways Program	876,859.00
6547	Special Education Early Intervention Preschool Grant	881,550.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	2,140,181.00
7085	Learning Communities for School Success Program	726,304.00
7311	Classified School Employee Professional Development Block Grant	23,778.00
7339	Dual Enrollment Opportunities	30,000.00
7399	LCFF Equity Multiplier	1,716,181.00
7435	Learning Recovery Emergency Block Grant	8,567,539.00
7810	Other Restricted State	120,283.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	558,945.00
9010	Other Restricted Local	2,847,298.00
Total, Restricted Balance		25,641,585.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,508,035.00	1,508,035.00	0.00	1,508,035.00	0.00	0.0%
5) TOTAL, REVENUES			1,508,035.00	1,508,035.00	0.00	1,508,035.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	55,650.00	55,650.00	0.00	55,650.00	0.00	0.0%
2) Classified Salaries		2000-2999	58,000.00	58,000.00	0.00	58,000.00	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	639,000.00	639,000.00	0.00	608,000.00	31,000.00	4.9%
5) Services and Other Operating Expenditures		5000-5999	972,215.00	972,215.00	0.00	972,215.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,724,865.00	1,724,865.00	0.00	1,693,865.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(216,830.00)	(216,830.00)	0.00	(185,830.00)		
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)			(216,830.00)	(216,830.00)	0.00	(185,830.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,297,229.00	1,297,229.00		1,379,725.00	82,496.00	6.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,297,229.00	1,297,229.00		1,379,725.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,297,229.00	1,297,229.00		1,379,725.00		
2) Ending Balance, June 30 (E + F1e)			1,080,399.00	1,080,399.00		1,193,895.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,080,399.00	1,080,399.00		1,193,895.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	35.00	35.00	0.00	35.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,508,000.00	1,508,000.00	0.00	1,508,000.00	0.00	0.0%
TOTAL, REVENUES			1,508,035.00	1,508,035.00	0.00	1,508,035.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	55,650.00	55,650.00	0.00	55,650.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			55,650.00	55,650.00	0.00	55,650.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	58,000.00	58,000.00	0.00	58,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			58,000.00	58,000.00	0.00	58,000.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	624,000.00	624,000.00	0.00	593,000.00	31,000.00	5.0%
Noncapitalized Equipment		4400	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			639,000.00	639,000.00	0.00	608,000.00	31,000.00	4.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	35,015.00	35,015.00	0.00	35,015.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	74,200.00	74,200.00	0.00	74,200.00	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	863,000.00	863,000.00	0.00	863,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			972,215.00	972,215.00	0.00	972,215.00	0.00	0.0%
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,724,865.00	1,724,865.00	0.00	1,693,865.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Project Year Totals
8210	Student Activity Funds	1,193,895.00
Total, Restricted Balance		1,193,895.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,324,909.00	2,324,909.00	1,099,022.00	2,577,606.00	252,697.00	10.9%
4) Other Local Revenue		8600-8799	21,000.00	21,000.00	10,356.89	32,000.00	11,000.00	52.4%
5) TOTAL, REVENUES			2,345,909.00	2,345,909.00	1,109,378.89	2,609,606.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	536,915.00	536,915.00	165,396.42	532,736.00	4,179.00	0.8%
2) Classified Salaries		2000-2999	1,015,368.00	1,015,368.00	303,385.19	1,069,297.00	(53,929.00)	-5.3%
3) Employee Benefits		3000-3999	956,722.00	956,722.00	303,005.73	1,047,604.00	(90,882.00)	-9.5%
4) Books and Supplies		4000-4999	53,251.00	53,251.00	38,040.19	133,913.00	(80,662.00)	-151.5%
5) Services and Other Operating Expenditures		5000-5999	25,170.00	25,170.00	12,966.00	37,950.00	(12,780.00)	-50.8%
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	127,462.00	127,462.00	34,316.00	134,640.00	(7,178.00)	-5.6%
9) TOTAL, EXPENDITURES			2,714,888.00	2,714,888.00	857,109.53	2,956,140.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(368,979.00)	(368,979.00)	252,269.36	(346,534.00)		
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)			(368,979.00)	(368,979.00)	252,269.36	(346,534.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	740,330.00	740,330.00		807,199.00	66,869.00	9.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			740,330.00	740,330.00		807,199.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			740,330.00	740,330.00		807,199.00		
2) Ending Balance, June 30 (E + F1e)			371,351.00	371,351.00		460,665.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	371,351.00	371,351.00		460,665.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	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								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	2,311,728.00	2,311,728.00	966,254.00	2,431,657.00	119,929.00	5.2%
Arts and Music in Schools (Prop 28)	6770	8590	13,181.00	13,181.00	0.00	13,181.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	132,768.00	132,768.00	132,768.00	New
TOTAL, OTHER STATE REVENUE			2,324,909.00	2,324,909.00	1,099,022.00	2,577,606.00	252,697.00	10.9%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	17,000.00	17,000.00	9,713.24	25,000.00	8,000.00	47.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	4,000.00	4,000.00	643.65	7,000.00	3,000.00	75.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			21,000.00	21,000.00	10,356.89	32,000.00	11,000.00	52.4%
TOTAL, REVENUES			2,345,909.00	2,345,909.00	1,109,378.89	2,609,606.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	423,006.00	423,006.00	126,646.98	415,809.00	7,197.00	1.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	113,909.00	113,909.00	38,749.44	116,927.00	(3,018.00)	-2.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			536,915.00	536,915.00	165,396.42	532,736.00	4,179.00	0.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	955,824.00	955,824.00	278,923.44	988,297.00	(32,473.00)	-3.4%
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	47,089.00	47,089.00	21,109.93	68,427.00	(21,338.00)	-45.3%
Other Classified Salaries		2900	12,455.00	12,455.00	3,351.82	12,573.00	(118.00)	-0.9%
TOTAL, CLASSIFIED SALARIES			1,015,368.00	1,015,368.00	303,385.19	1,069,297.00	(53,929.00)	-5.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	56,676.00	56,676.00	15,870.33	57,347.00	(671.00)	-1.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
PERS		3201-3202	285,559.00	285,559.00	92,470.95	313,973.00	(28,414.00)	-10.0%
OASDI/Medicare/Alternative		3301-3302	98,464.00	98,464.00	31,556.70	106,160.00	(7,696.00)	-7.8%
Health and Welfare Benefits		3401-3402	398,851.00	398,851.00	125,689.55	454,337.00	(55,486.00)	-13.9%
Unemployment Insurance		3501-3502	798.00	798.00	241.63	818.00	(20.00)	-2.5%
Workers' Compensation		3601-3602	35,847.00	35,847.00	11,794.33	40,024.00	(4,177.00)	-11.7%
OPEB, Allocated		3701-3702	35,930.00	35,930.00	10,871.34	36,900.00	(970.00)	-2.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	44,597.00	44,597.00	14,510.90	38,045.00	6,552.00	14.7%
TOTAL, EMPLOYEE BENEFITS			956,722.00	956,722.00	303,005.73	1,047,604.00	(90,882.00)	-9.5%
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	53,251.00	53,251.00	30,217.64	113,913.00	(60,662.00)	-113.9%
Noncapitalized Equipment		4400	0.00	0.00	7,822.55	20,000.00	(20,000.00)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			53,251.00	53,251.00	38,040.19	133,913.00	(80,662.00)	-151.5%
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	2,000.00	2,000.00	234.00	3,155.00	(1,155.00)	-57.8%
Dues and Memberships		5300	500.00	500.00	625.00	1,000.00	(500.00)	-100.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	22,670.00	22,670.00	0.00	20,020.00	2,650.00	11.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	0.00	0.00	12,107.00	13,775.00	(13,775.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,170.00	25,170.00	12,966.00	37,950.00	(12,780.00)	-50.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	127,462.00	127,462.00	34,316.00	134,640.00	(7,178.00)	-5.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			127,462.00	127,462.00	34,316.00	134,640.00	(7,178.00)	-5.6%
TOTAL, EXPENDITURES			2,714,888.00	2,714,888.00	857,109.53	2,956,140.00		

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

Resource	Description	2025-26 Projected Totals
6130	Early Education: Center-Based Reserve Account	342,881.00
7810	Other Restricted State	117,784.00
Total, Restricted Balance		460,665.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,506,610.00	5,506,610.00	299,522.52	5,826,998.00	320,388.00	5.8%
3) Other State Revenue		8300-8599	3,867,105.00	3,867,105.00	195,898.72	4,089,685.00	222,580.00	5.8%
4) Other Local Revenue		8600-8799	40,000.00	40,000.00	24,113.19	36,700.00	(3,300.00)	-8.3%
5) TOTAL, REVENUES			9,413,715.00	9,413,715.00	519,534.43	9,953,383.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,044,606.00	3,044,606.00	810,442.89	2,861,869.00	182,737.00	6.0%
3) Employee Benefits		3000-3999	1,969,864.00	1,969,864.00	565,955.89	1,956,427.00	13,437.00	0.7%
4) Books and Supplies		4000-4999	4,916,060.00	4,916,060.00	1,273,485.42	5,364,989.00	(448,929.00)	-9.1%
5) Services and Other Operating Expenditures		5000-5999	339,729.00	339,729.00	113,318.56	307,059.00	32,670.00	9.6%
6) Capital Outlay		6000-6999	70,000.00	70,000.00	27,256.04	74,000.00	(4,000.00)	-5.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	355,451.00	355,451.00	67,290.00	333,203.00	22,248.00	6.3%
9) TOTAL, EXPENDITURES			10,695,710.00	10,695,710.00	2,857,748.80	10,897,547.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,281,995.00)	(1,281,995.00)	(2,338,214.37)	(944,164.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,281,995.00)	(1,281,995.00)	(2,338,214.37)	(944,164.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,453,309.00	2,453,309.00		2,322,411.00	(130,898.00)	-5.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,453,309.00	2,453,309.00		2,322,411.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,453,309.00	2,453,309.00		2,322,411.00		
2) Ending Balance, June 30 (E + F1e)			1,171,314.00	1,171,314.00		1,378,247.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,171,314.00	1,171,314.00		1,378,247.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	5,506,610.00	5,506,610.00	299,522.52	5,826,998.00	320,388.00	5.8%
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			5,506,610.00	5,506,610.00	299,522.52	5,826,998.00	320,388.00	5.8%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	3,867,105.00	3,867,105.00	195,898.72	4,089,685.00	222,580.00	5.8%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,867,105.00	3,867,105.00	195,898.72	4,089,685.00	222,580.00	5.8%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	22,058.29	30,000.00	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	10,000.00	10,000.00	2,054.90	6,700.00	(3,300.00)	-33.0%
TOTAL, OTHER LOCAL REVENUE			40,000.00	40,000.00	24,113.19	36,700.00	(3,300.00)	-8.3%
TOTAL, REVENUES			9,413,715.00	9,413,715.00	519,534.43	9,953,383.00		
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	2,493,862.00	2,493,862.00	626,474.57	2,316,945.00	176,917.00	7.1%
Classified Supervisors' and Administrators' Salaries		2300	496,383.00	496,383.00	165,945.12	506,960.00	(10,577.00)	-2.1%
Clerical, Technical and Office Salaries		2400	54,361.00	54,361.00	18,023.20	37,964.00	16,397.00	30.2%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,044,606.00	3,044,606.00	810,442.89	2,861,869.00	182,737.00	6.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	783,761.00	783,761.00	213,555.86	711,959.00	71,802.00	9.2%
OASDI/Medicare/Alternative		3301-3302	230,139.00	230,139.00	60,918.58	216,571.00	13,568.00	5.9%
Health and Welfare Benefits		3401-3402	744,462.00	744,462.00	229,418.41	824,146.00	(79,684.00)	-10.7%
Unemployment Insurance		3501-3502	1,557.00	1,557.00	419.07	1,462.00	95.00	6.1%
Workers' Compensation		3601-3602	69,915.00	69,915.00	20,285.47	71,427.00	(1,512.00)	-2.2%
OPEB, Allocated		3701-3702	70,079.00	70,079.00	18,847.50	65,855.00	4,224.00	6.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	69,951.00	69,951.00	22,511.00	65,007.00	4,944.00	7.1%
TOTAL, EMPLOYEE BENEFITS			1,969,864.00	1,969,864.00	565,955.89	1,956,427.00	13,437.00	0.7%
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	639,300.00	639,300.00	139,305.30	581,044.00	58,256.00	9.1%
Noncapitalized Equipment		4400	135,000.00	135,000.00	11,632.73	38,500.00	96,500.00	71.5%
Food		4700	4,141,760.00	4,141,760.00	1,122,547.39	4,745,445.00	(603,685.00)	-14.6%
TOTAL, BOOKS AND SUPPLIES			4,916,060.00	4,916,060.00	1,273,485.42	5,364,989.00	(448,929.00)	-9.1%
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	200.00	200.00	590.00	800.00	(600.00)	-300.0%
Dues and Memberships		5300	400.00	400.00	508.00	510.00	(110.00)	-27.5%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	73,000.00	73,000.00	17,372.52	69,500.00	3,500.00	4.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	40,000.00	40,000.00	8,604.11	35,000.00	5,000.00	12.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	11,275.00	11,275.00	(22,088.25)	(24,105.00)	35,380.00	313.8%
Professional/Consulting Services and								
Operating Expenditures		5800	210,854.00	210,854.00	106,878.70	220,854.00	(10,000.00)	-4.7%
Communications		5900	4,000.00	4,000.00	1,453.48	4,500.00	(500.00)	-12.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			339,729.00	339,729.00	113,318.56	307,059.00	32,670.00	9.6%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	10,000.00	36,500.00	(36,500.00)	New
Equipment		6400	70,000.00	70,000.00	17,256.04	37,500.00	32,500.00	46.4%
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			70,000.00	70,000.00	27,256.04	74,000.00	(4,000.00)	-5.7%
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	355,451.00	355,451.00	67,290.00	333,203.00	22,248.00	6.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			355,451.00	355,451.00	67,290.00	333,203.00	22,248.00	6.3%
TOTAL, EXPENDITURES			10,695,710.00	10,695,710.00	2,857,748.80	10,897,547.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2025-26 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,378,247.00
Total, Restricted Balance		1,378,247.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,400,000.00	3,400,000.00	1,489,228.09	4,300,000.00	900,000.00	26.5%
5) TOTAL, REVENUES			3,400,000.00	3,400,000.00	1,489,228.09	4,300,000.00		
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	230,000.00	230,000.00	621,086.92	718,375.00	(488,375.00)	-212.3%
5) Services and Other Operating Expenditures		5000-5999	221,000.00	221,000.00	140,859.10	1,332,650.00	(1,111,650.00)	-503.0%
6) Capital Outlay		6000-6999	62,335,000.00	62,335,000.00	5,025,826.33	83,099,700.00	(20,764,700.00)	-33.3%
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			62,786,000.00	62,786,000.00	5,787,772.35	85,150,725.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(59,386,000.00)	(59,386,000.00)	(4,298,544.26)	(80,850,725.00)		
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)			(59,386,000.00)	(59,386,000.00)	(4,298,544.26)	(80,850,725.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	129,375,770.00	129,375,770.00		132,764,494.00	3,388,724.00	2.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			129,375,770.00	129,375,770.00		132,764,494.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			129,375,770.00	129,375,770.00		132,764,494.00		
2) Ending Balance, June 30 (E + F1e)			69,989,770.00	69,989,770.00		51,913,769.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	69,989,770.00	69,989,770.00		51,913,769.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,400,000.00	3,400,000.00	1,444,268.47	4,300,000.00	900,000.00	26.5%
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	44,959.62	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			3,400,000.00	3,400,000.00	1,489,228.09	4,300,000.00	900,000.00	26.5%
TOTAL, REVENUES			3,400,000.00	3,400,000.00	1,489,228.09	4,300,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Health and Welfare Benefits		3401-3402	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	70,000.00	70,000.00	194,525.45	216,275.00	(146,275.00)	-209.0%
Noncapitalized Equipment		4400	160,000.00	160,000.00	426,561.47	502,100.00	(342,100.00)	-213.8%
TOTAL, BOOKS AND SUPPLIES			230,000.00	230,000.00	621,086.92	718,375.00	(488,375.00)	-212.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	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	5,000.00	(5,000.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	221,000.00	221,000.00	140,859.10	1,327,650.00	(1,106,650.00)	-500.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			221,000.00	221,000.00	140,859.10	1,332,650.00	(1,111,650.00)	-503.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	1,000,000.00	1,000,000.00	249,200.00	1,288,000.00	(288,000.00)	-28.8%
Buildings and Improvements of Buildings		6200	61,335,000.00	61,335,000.00	4,769,876.33	81,479,700.00	(20,144,700.00)	-32.8%
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	6,750.00	332,000.00	(332,000.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			62,335,000.00	62,335,000.00	5,025,826.33	83,099,700.00	(20,764,700.00)	-33.3%
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								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			62,786,000.00	62,786,000.00	5,787,772.35	85,150,725.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: 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%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
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	51,913,769.00
Total, Restricted Balance		51,913,769.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	940,000.00	940,000.00	353,827.31	990,000.00	50,000.00	5.3%
5) TOTAL, REVENUES			940,000.00	940,000.00	353,827.31	990,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	559,599.00	559,599.00	178,693.71	559,599.00	0.00	0.0%
3) Employee Benefits		3000-3999	296,363.00	296,363.00	94,424.16	296,363.00	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	60,000.00	60,000.00	1,435.00	60,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	150,000.00	150,000.00	50.00	500,000.00	(350,000.00)	-233.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,065,962.00	1,065,962.00	274,602.87	1,415,962.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(125,962.00)	(125,962.00)	79,224.44	(425,962.00)		
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	27,000.00	27,000.00	0.00	28,500.00	(1,500.00)	-5.6%
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			(27,000.00)	(27,000.00)	0.00	(28,500.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(152,962.00)	(152,962.00)	79,224.44	(454,462.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	728,263.00	728,263.00		1,052,302.00	324,039.00	44.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			728,263.00	728,263.00		1,052,302.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			728,263.00	728,263.00		1,052,302.00		
2) Ending Balance, June 30 (E + F1e)			575,301.00	575,301.00		597,840.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	575,301.00	575,301.00		597,840.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
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	40,000.00	40,000.00	16,249.88	40,000.00	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	900,000.00	900,000.00	337,577.43	950,000.00	50,000.00	5.6%
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			940,000.00	940,000.00	353,827.31	990,000.00	50,000.00	5.3%
TOTAL, REVENUES			940,000.00	940,000.00	353,827.31	990,000.00		
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	488,563.00	488,563.00	153,428.59	488,563.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	71,036.00	71,036.00	25,265.12	71,036.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			559,599.00	559,599.00	178,693.71	559,599.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	149,916.00	149,916.00	47,846.40	149,916.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	41,418.00	41,418.00	13,104.98	41,418.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	76,376.00	76,376.00	24,284.52	76,376.00	0.00	0.0%
Unemployment Insurance		3501-3502	281.00	281.00	89.66	281.00	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	12,631.00	12,631.00	4,377.56	12,631.00	0.00	0.0%
OPEB, Allocated		3701-3702	12,660.00	12,660.00	4,036.04	12,660.00	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	3,081.00	3,081.00	685.00	3,081.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			296,363.00	296,363.00	94,424.16	296,363.00	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	60,000.00	60,000.00	1,435.00	60,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			60,000.00	60,000.00	1,435.00	60,000.00	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	150,000.00	150,000.00	50.00	500,000.00	(350,000.00)	-233.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	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			150,000.00	150,000.00	50.00	500,000.00	(350,000.00)	-233.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,065,962.00	1,065,962.00	274,602.87	1,415,962.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	27,000.00	27,000.00	0.00	28,500.00	(1,500.00)	-5.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			27,000.00	27,000.00	0.00	28,500.00	(1,500.00)	-5.6%
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)			(27,000.00)	(27,000.00)	0.00	(28,500.00)		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	597,840.00
Total, Restricted Balance		597,840.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	14,087,779.00	14,087,779.00	New
4) Other Local Revenue		8600-8799	500,000.00	500,000.00	410,834.91	1,000,000.00	500,000.00	100.0%
5) TOTAL, REVENUES			500,000.00	500,000.00	410,834.91	15,087,779.00		
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	5,000.00	5,000.00	75,627.56	115,000.00	(110,000.00)	-2,200.0%
5) Services and Other Operating Expenditures		5000-5999	50,000.00	50,000.00	25,867.04	110,000.00	(60,000.00)	-120.0%
6) Capital Outlay		6000-6999	7,375,000.00	7,375,000.00	5,200,679.70	24,454,107.00	(17,079,107.00)	-231.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,430,000.00	7,430,000.00	5,302,174.30	24,679,107.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,930,000.00)	(6,930,000.00)	(4,891,339.39)	(9,591,328.00)		
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)			(6,930,000.00)	(6,930,000.00)	(4,891,339.39)	(9,591,328.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	28,540,813.00	28,540,813.00		28,479,134.00	(61,679.00)	-0.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,540,813.00	28,540,813.00		28,479,134.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,540,813.00	28,540,813.00		28,479,134.00		
2) Ending Balance, June 30 (E + F1e)			21,610,813.00	21,610,813.00		18,887,806.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	21,610,813.00	21,610,813.00		18,887,806.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	14,087,779.00	14,087,779.00	New
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	14,087,779.00	14,087,779.00	New
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500,000.00	500,000.00	410,834.91	1,000,000.00	500,000.00	100.0%
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			500,000.00	500,000.00	410,834.91	1,000,000.00	500,000.00	100.0%
TOTAL, REVENUES			500,000.00	500,000.00	410,834.91	15,087,779.00		
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	5,000.00	5,000.00	13,026.35	25,000.00	(20,000.00)	-400.0%
Noncapitalized Equipment		4400	0.00	0.00	62,601.21	90,000.00	(90,000.00)	New
TOTAL, BOOKS AND SUPPLIES			5,000.00	5,000.00	75,627.56	115,000.00	(110,000.00)	-2,200.0%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	50,000.00	50,000.00	25,867.04	110,000.00	(60,000.00)	-120.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			50,000.00	50,000.00	25,867.04	110,000.00	(60,000.00)	-120.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	700,000.00	700,000.00	191,827.77	700,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	6,675,000.00	6,675,000.00	5,008,851.93	23,754,107.00	(17,079,107.00)	-255.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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			7,375,000.00	7,375,000.00	5,200,679.70	24,454,107.00	(17,079,107.00)	-231.6%
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			7,430,000.00	7,430,000.00	5,302,174.30	24,679,107.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

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

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	18,887,806.00
Total, Restricted Balance		18,887,806.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,985,000.00	5,985,000.00	2,193,143.43	6,017,000.00	32,000.00	0.5%
5) TOTAL, REVENUES			5,985,000.00	5,985,000.00	2,193,143.43	6,017,000.00		
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	1,410.82	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	290.33	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	275,000.00	275,000.00	372,910.44	275,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	542,000.00	542,000.00	234,326.72	616,970.00	(74,970.00)	-13.8%
6) Capital Outlay		6000-6999	133,000.00	133,000.00	1,735,854.77	168,500.00	(35,500.00)	-26.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	209,705.00	209,705.00	0.00	209,705.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,159,705.00	1,159,705.00	2,344,793.08	1,270,175.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,825,295.00	4,825,295.00	(151,649.65)	4,746,825.00		
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	4,310,000.00	4,310,000.00	0.00	4,317,000.00	(7,000.00)	-0.2%
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			(4,310,000.00)	(4,310,000.00)	0.00	(4,317,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			515,295.00	515,295.00	(151,649.65)	429,825.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,567,759.00	2,567,759.00		2,735,375.00	167,616.00	6.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,567,759.00	2,567,759.00		2,735,375.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,567,759.00	2,567,759.00		2,735,375.00		
2) Ending Balance, June 30 (E + F1e)			3,083,054.00	3,083,054.00		3,165,200.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	3,083,054.00	3,083,054.00		3,165,200.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
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	5,900,000.00	5,900,000.00	0.00	5,900,000.00	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	85,000.00	85,000.00	34,157.76	117,000.00	32,000.00	37.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	2,158,985.67	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			5,985,000.00	5,985,000.00	2,193,143.43	6,017,000.00	32,000.00	0.5%
TOTAL, REVENUES			5,985,000.00	5,985,000.00	2,193,143.43	6,017,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	1,410.82	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	1,410.82	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	171.02	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	52.42	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	.71	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	34.43	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	31.75	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	290.33	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	108,943.25	0.00	0.00	0.0%
Noncapitalized Equipment		4400	275,000.00	275,000.00	263,967.19	275,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			275,000.00	275,000.00	372,910.44	275,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
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	7,801.07	5,400.00	(5,400.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	542,000.00	542,000.00	226,525.65	611,570.00	(69,570.00)	-12.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			542,000.00	542,000.00	234,326.72	616,970.00	(74,970.00)	-13.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	10,500.00	32,500.00	(32,500.00)	New
Buildings and Improvements of Buildings		6200	133,000.00	133,000.00	1,700,416.06	136,000.00	(3,000.00)	-2.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	24,938.71	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			133,000.00	133,000.00	1,735,854.77	168,500.00	(35,500.00)	-26.7%
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	23,741.00	23,741.00	0.00	23,741.00	0.00	0.0%
Other Debt Service - Principal		7439	185,964.00	185,964.00	0.00	185,964.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			209,705.00	209,705.00	0.00	209,705.00	0.00	0.0%
TOTAL, EXPENDITURES			1,159,705.00	1,159,705.00	2,344,793.08	1,270,175.00		
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	4,310,000.00	4,310,000.00	0.00	4,317,000.00	(7,000.00)	-0.2%
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			4,310,000.00	4,310,000.00	0.00	4,317,000.00	(7,000.00)	-0.2%
OTHER SOURCES/USES								
SOURCES								
Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from 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)			(4,310,000.00)	(4,310,000.00)	0.00	(4,317,000.00)		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	3,165,200.00
Total, Restricted Balance		3,165,200.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	81,300.00	81,300.00	0.00	80,800.00	(500.00)	-0.6%
4) Other Local Revenue		8600-8799	14,109,000.00	14,109,000.00	316,579.20	18,350,000.00	4,241,000.00	30.1%
5) TOTAL, REVENUES			14,190,300.00	14,190,300.00	316,579.20	18,430,800.00		
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	12,655,281.00	12,655,281.00	10,813,610.01	16,654,249.00	(3,998,968.00)	-31.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,655,281.00	12,655,281.00	10,813,610.01	16,654,249.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,535,019.00	1,535,019.00	(10,497,030.81)	1,776,551.00		
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	45,000.00	45,000.00	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	45,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,535,019.00	1,535,019.00	(10,497,030.81)	1,821,551.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	21,153,553.00	21,153,553.00		27,581,439.00	6,427,886.00	30.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,153,553.00	21,153,553.00		27,581,439.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,153,553.00	21,153,553.00		27,581,439.00		
2) Ending Balance, June 30 (E + F1e)			22,688,572.00	22,688,572.00		29,402,990.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	22,688,572.00	22,688,572.00		29,402,990.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
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	76,000.00	76,000.00	0.00	76,000.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	5,300.00	5,300.00	0.00	4,800.00	(500.00)	-9.4%
TOTAL, OTHER STATE REVENUE			81,300.00	81,300.00	0.00	80,800.00	(500.00)	-0.6%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	12,850,000.00	12,850,000.00	0.00	16,850,000.00	4,000,000.00	31.1%
Unsecured Roll		8612	675,000.00	675,000.00	0.00	675,000.00	0.00	0.0%
Prior Years' Taxes		8613	18,000.00	18,000.00	0.00	18,000.00	0.00	0.0%
Supplemental Taxes		8614	96,000.00	96,000.00	0.00	100,000.00	4,000.00	4.2%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	470,000.00	470,000.00	307,251.49	707,000.00	237,000.00	50.4%
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	9,327.71	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			14,109,000.00	14,109,000.00	316,579.20	18,350,000.00	4,241,000.00	30.1%
TOTAL, REVENUES			14,190,300.00	14,190,300.00	316,579.20	18,430,800.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	6,520,000.00	6,520,000.00	6,520,000.00	6,520,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	6,135,281.00	6,135,281.00	4,293,610.01	10,134,249.00	(3,998,968.00)	-65.2%
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)			12,655,281.00	12,655,281.00	10,813,610.01	16,654,249.00	(3,998,968.00)	-31.6%
TOTAL, EXPENDITURES			12,655,281.00	12,655,281.00	10,813,610.01	16,654,249.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: 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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	45,000.00	45,000.00	New
(c) TOTAL, SOURCES			0.00	0.00	0.00	45,000.00	45,000.00	New
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	45,000.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	29,402,990.00
Total, Restricted Balance		29,402,990.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	11,516.67	11,516.67	11,440.85	11,505.58	(11.09)	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	11,516.67	11,516.67	11,440.85	11,505.58	(11.09)	0.0%
5. District Funded County Program ADA						
a. County Community Schools	8.35	8.35	1.50	1.50	(6.85)	-82.0%
b. Special Education-Special Day Class	.82	.82	.82	.82	0.00	0.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	9.17	9.17	2.32	2.32	(6.85)	-75.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	11,525.84	11,525.84	11,443.17	11,507.90	(17.94)	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					0.00	
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA					0.00	
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					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)	0.00	0.00	0.00	0.00	0.00	0.0%

Chico Unified School District
2025-26

	Actuals Jul	Actuals Aug	Actuals Sep	Actuals Oct	Estimated Nov	Estimated Dec	Estimated Jan	Estimated Feb	Estimated Mar	Estimated Apr	Estimated May	Estimated Jun	Estimated Accruals	Total	2025-26 1st Interim
A. BEGINNING CASH	83,365,325	87,180,797	72,287,386	72,504,898	70,747,706	61,121,822	83,442,581	86,818,896	74,647,246	72,250,725	75,093,392	75,410,886			
B. RECEIPTS															
Principal Apportionment															
State Aid	3,394,513	3,394,513	6,110,124	6,110,124	6,110,124	6,110,124	6,110,124	6,090,163	6,090,163	6,090,163	6,090,163	0	6,728,502	68,428,801	68,428,801
EPA	0	0	7,259,413	0	0	7,259,413	0	0	4,676,731	0	0	6,495,459	290,821	25,981,837	25,981,837
Property Tax	0	0	0	4,088,184	0	25,760,662	8,372,215	0	0	12,880,331	7,728,199	4,508,116	1,063,948	64,401,656	64,401,656
In-Lieu Property Taxes	0	(310,072)	(682,920)	(458,600)	(457,056)	(457,056)	(457,056)	(457,056)	(856,980)	(457,056)	(457,056)	(457,056)	(205,235)	(5,713,198)	(5,713,198)
Federal Revenues	0	0	475,205	793,501	9,227	424,496	1,140,276	19,522	825,166	46,137	795,233	41,809	7,081,726	11,652,300	11,652,300
Other State Sources	748,866	864,924	2,721,753	4,112,566	2,722,342	1,358,349	1,895,147	1,356,056	2,729,050	2,027,905	1,292,196	892,299	4,614,820	27,336,272	27,336,272
Other Local Revenues	847,267	475,356	1,962,320	1,051,090	693,154	1,303,901	3,422,644	529,614	1,944,672	995,164	2,195,966	1,064,113	1,911,568	18,396,828	18,396,828
TOTAL RECEIPTS	4,990,646	4,424,721	17,845,895	15,696,865	9,077,791	41,759,889	20,483,351	7,538,300	15,408,802	21,582,645	17,644,701	12,544,740	21,486,150	210,484,495	210,484,495
C. DISBURSEMENTS															
Salaries & Benefits	(2,775,127)	(15,534,869)	(15,422,522)	(15,699,874)	(16,640,027)	(16,132,488)	(15,588,697)	(15,588,697)	(15,951,224)	(15,588,697)	(16,313,752)	(16,313,752)	(3,714,188)	(181,263,914)	(181,263,914)
Operating Expenditures	(1,910,862)	(5,163,946)	(2,905,477)	(2,273,506)	(2,855,357)	(3,294,643)	(4,173,214)	(3,733,929)	(1,976,786)	(3,294,643)	(3,294,643)	(4,392,857)	(4,658,708)	(43,928,571)	(43,928,571)
TOTAL DISBURSEMENTS	(4,685,990)	(20,698,815)	(18,327,999)	(17,973,380)	(19,495,384)	(19,427,131)	(19,761,911)	(19,322,625)	(17,928,010)	(18,883,339)	(19,608,395)	(20,706,609)	(8,372,896)	(225,192,485)	(225,192,485)
D. OTHER FINANCING															
Interfund Transfers															
Transfers In	0	0	0	0	0	0	2,158,500	0	0	0	2,158,500	28,500	0	4,345,500	4,345,500
Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING	0	0	0	0	0	0	2,158,500	0	0	0	2,158,500	28,500	0	4,345,500	4,345,500
INTERFUND BORROWING															
Due From Other Funds (9310)	0	0	683,922	0	0	0	0	0	0	0	0	0	0	683,922	0
Due To Other Funds (9610)	0	0	(1,963)	0	0	0	0	0	0	0	0	0	0	(1,963)	0
TOTAL OTHER FINANCING	0	0	681,959	0	0	0	0	0	0	0	0	0	0	681,959	0
PY PRIOR YEAR															
Deferred Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Receivable															
State Aid / EPA - PY	3,615,881	0	0	0	0	0	0	141,039	141,039	141,039	141,039	141,039	0	4,321,078	
Federal A/R	0	824,891	84,974	15,442	223,723	0	182,693	0	0	20,674	0	0	0	1,352,398	
Other State A/R	3,042,678	0	0	814,219	0	0	313,683	0	0	0	0	0	0	4,170,580	
Other Local A/R	756,218	564,028	10,848	50,597	567,987	0	0	(17,210)	(17,210)	(17,210)	(17,210)	(17,210)	973,215	2,836,844	
Accounts Payable															
Prior Year Adjustments	0	0	0	0	0	0	0	(1,142)	(1,142)	(1,142)	(1,142)	(1,142)	0	(5,711)	
In-Lieu	0	(1,124)	0	(360,926)	0	0	0	0	0	0	0	0	0	(362,050)	
Salaries & Benefits	(1,675,304)	0	0	0	0	0	0	0	0	0	0	0	0	(1,675,304)	
Operating A/P	(2,228,658)	(7,111)	(78,166)	(9)	0	(12,000)	0	(510,012)	0	0	0	0	(510,012)	(3,345,969)	
TOTAL PRIOR YEAR	3,510,815	1,380,684	17,656	519,323	791,710	(12,000)	496,376	(387,325)	122,687	143,362	122,687	122,687	463,203	7,291,866	0
E. NET INCREASE/DECREASE (B - C + D)	3,815,471	(14,893,410)	217,511	(1,757,192)	(9,625,883)	22,320,758	3,376,316	(12,171,650)	(2,396,521)	2,842,667	317,493	(8,010,682)	13,576,456	(2,388,665)	(10,362,490)
F. ENDING CASH (A + E)	87,180,797	72,287,386	72,504,898	70,747,706	61,121,822	83,442,581	86,818,896	74,647,246	72,250,725	75,093,392	75,410,886	67,400,204			
Auditor's Ending Cash	87,180,797	72,287,386	72,504,898	70,747,706	-	-	-	-	-	-	-	-	-		
Variance	0	(0)	(0)	(0)	61,121,822	83,442,581	86,818,896	74,647,246	72,250,725	75,093,392	75,410,886	67,400,204			

**Notes for 1st Interim:

1. Total Other Federal Revenues: Less Deferred Revenue (\$1,198,870)
2. Total Other State Revenues: Less STRS On-behalf (\$7,461,957) and Deferred Rev (\$1,336,400)
3. Total Other Local Revenues: Less PY Revenue (\$10,155)
4. Salaries and Benefits Expenditures: Less STRS On-behalf (\$7,461,957)

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		Budget Adoption	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	11,516.67	11,505.58		
	Charter School	0.00	0.00		
	Total ADA	11,516.67	11,505.58	(.1%)	Met
1st Subsequent Year (2026-27)	District Regular	11,538.79	11,517.07		
	Charter School				
	Total ADA	11,538.79	11,517.07	(.2%)	Met
2nd Subsequent Year (2027-28)	District Regular	11,489.77	11,423.31		
	Charter School				
	Total ADA	11,489.77	11,423.31	(.6%)	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

District's Enrollment Standard Percentage Range: -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.

		Enrollment		Percent Change	Status
Fiscal Year		Budget Adoption (Form 01CS, Item 3B)	First Interim CALPADS/Projected		
Current Year (2025-26)	District Regular	12,230.00	12,187.00		
	Charter School				
	Total Enrollment	12,230.00	12,187.00	(.4%)	Met
1st Subsequent Year (2026-27)	District Regular	12,187.00	12,056.00		
	Charter School				
	Total Enrollment	12,187.00	12,056.00	(1.1%)	Met
2nd Subsequent Year (2027-28)	District Regular	12,104.00	11,897.00		
	Charter School				
	Total Enrollment	12,104.00	11,897.00	(1.7%)	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:

(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CALPADS Actual (Form 01CS, Item 2A)	
Third Prior Year (2022-23)			
District Regular	11,377	12,088	
Charter School			
Total ADA/Enrollment	11,377	12,088	94.1%
Second Prior Year (2023-24)			
District Regular	11,602	12,316	
Charter School			
Total ADA/Enrollment	11,602	12,316	94.2%
First Prior Year (2024-25)			
District Regular	11,430	12,265	
Charter School	0		
Total ADA/Enrollment	11,430	12,265	93.2%
Historical Average Ratio:			93.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.3%

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CALPADS/Projected (Criterion 2, Item 2A)		
Current Year (2025-26)				
District Regular	11,441	12,187		
Charter School	0			
Total ADA/Enrollment	11,441	12,187	93.9%	Met
1st Subsequent Year (2026-27)				
District Regular	11,320	12,056		
Charter School				
Total ADA/Enrollment	11,320	12,056	93.9%	Met
2nd Subsequent Year (2027-28)				
District Regular	11,170	11,897		
Charter School				
Total ADA/Enrollment	11,170	11,897	93.9%	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: -2.0% to +2.0%

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2025-26)	157,687,350.00	158,812,294.00	.7%	Met
1st Subsequent Year (2026-27)	163,704,167.00	164,948,406.00	.8%	Met
2nd Subsequent Year (2027-28)	167,763,621.00	168,896,127.00	.7%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2022-23)	103,596,791.95	114,161,696.45	90.7%
Second Prior Year (2023-24)	113,655,869.49	127,406,157.71	89.2%
First Prior Year (2024-25)	115,973,087.89	128,183,661.33	90.5%
	Historical Average Ratio:		90.1%

District's Reserve Standard Percentage (Criterion 10B, Line 4) District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	3%	3%	3%
	87.1% to 93.1%	87.1% to 93.1%	87.1% to 93.1%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2025-26)	119,479,227.00	133,696,569.00	89.4%	Met
1st Subsequent Year (2026-27)	121,900,117.00	136,776,747.00	89.1%	Met
2nd Subsequent Year (2027-28)	123,744,942.00	139,803,564.00	88.5%	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		
	Budget	Projected Year Totals	Change Is Outside	
	(Form 01CS, Item 6B)	(Fund 01) (Form MYPI)	Percent Change	Explanation Range

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

Current Year (2025-26)	11,665,815.00	12,851,170.00	10.2%	Yes
1st Subsequent Year (2026-27)	9,644,287.00	10,621,508.00	10.1%	Yes
2nd Subsequent Year (2027-28)	9,644,287.00	10,621,508.00	10.1%	Yes

Explanation:
(required if Yes)

Title I had greater carry over than anticipated at Original Budget. Additionally, the Title I and Title II allocations were updated and resulted in increased revenue.

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

Current Year (2025-26)	25,874,963.00	36,134,629.00	39.7%	Yes
1st Subsequent Year (2026-27)	25,536,891.00	30,952,148.00	21.2%	Yes
2nd Subsequent Year (2027-28)	25,515,586.00	30,911,405.00	21.1%	Yes

Explanation:
(required if Yes)

The large increase in 25-26 is related to the new level of funding for ELOP, the addition of the Student Support Block Grant, additional revenue for Learning Recovery Emergency Block Grant, and a new Literacy Grant.

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

Current Year (2025-26)	17,535,353.00	18,406,983.00	5.0%	No
1st Subsequent Year (2026-27)	17,124,997.00	17,597,224.00	2.8%	No
2nd Subsequent Year (2027-28)	16,974,997.00	17,447,224.00	2.8%	No

Explanation:
(required if Yes)

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

Current Year (2025-26)	12,707,500.00	14,432,067.00	13.6%	Yes
1st Subsequent Year (2026-27)	8,313,961.00	9,167,760.00	10.3%	Yes
2nd Subsequent Year (2027-28)	8,247,484.00	9,146,283.00	10.9%	Yes

Explanation:
(required if Yes)

The large increase in 25-26 is due to carry over dollars from 24-25, increased supplies for the expansion of ELOP, and a new budget for the Student Support Block Grant.

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

Current Year (2025-26)	24,680,831.00	25,713,493.00	4.2%	No
1st Subsequent Year (2026-27)	24,161,450.00	25,499,259.00	5.5%	Yes
2nd Subsequent Year (2027-28)	25,240,773.00	24,968,221.00	-1.1%	No

Explanation:
(required if Yes)

The Student Support Block Grant will be partially spent in 26-27, which wasn't taken into account at Original Budget.

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)	55,076,131.00	67,392,782.00	22.4%	Not Met
1st Subsequent Year (2026-27)	52,306,175.00	59,170,880.00	13.1%	Not Met
2nd Subsequent Year (2027-28)	52,134,870.00	58,980,137.00	13.1%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2025-26)	37,388,331.00	40,145,560.00	7.4%	Not Met
1st Subsequent Year (2026-27)	32,475,411.00	34,667,019.00	6.7%	Not Met
2nd Subsequent Year (2027-28)	33,488,257.00	34,114,504.00	1.9%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Title I had greater carry over than anticipated at Original Budget. Additionally, the Title I and Title II allocations were updated and resulted in increased revenue.

Explanation:

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

The large increase in 25-26 is related to the new level of funding for ELOP, the addition of the Student Support Block Grant, additional revenue for Learning Recovery Emergency Block Grant, and a new Literacy Grant.

Explanation:

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

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

Explanation:

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

The large increase in 25-26 is due to carry over dollars from 24-25, increased supplies for the expansion of ELOP, and a new budget for the Student Support Block Grant.

Explanation:

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

The Student Support Block Grant will be partially spent in 26-27, which wasn't taken into account at Original Budget.

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.

		First Interim Contribution	
		Projected Year Totals	
		(Fund 01, Resource 8150,	
		Objects 8900-8999)	Status
Required Minimum	Contribution		
1.	OMMA/RMA Contribution	6,505,559.52	6,755,775.00 Met
2.	Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		6,703,365.00

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	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)	8.3%	8.1%	7.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.8%	2.7%	2.4%

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	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
	Unrestricted Fund Balance	Expenditures		
	and Other Financing Uses			
	(Form 01I, Section E)	(Form 01I, Objects 1000-7999)		
(Form MYPI, Line C)	(Form MYPI, Line B11)			
Current Year (2025-26)	(830,637.00)	133,696,569.00	.6%	Met
1st Subsequent Year (2026-27)	(957,734.00)	136,776,747.00	.7%	Met
2nd Subsequent Year (2027-28)	(1,893,500.00)	140,738,564.00	1.3%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

--

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance	
	General Fund	
	Projected Year Totals	
	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2025-26)	82,650,494.00	Met
1st Subsequent Year (2026-27)	76443191.0	Met
2nd Subsequent Year (2027-28)	69953048.0	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)	67,400,204.00	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.)	11,441	11,320	11,170
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):

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	232,654,442.00	229,088,401.00	233,261,614.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	232,654,442.00	229,088,401.00	233,261,614.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	6,979,633.26	6,872,652.03	6,997,848.42
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)	6,979,633.26	6,872,652.03	6,997,848.42

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	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals		
	(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)	6,979,633.00	6,872,652.00	6,997,848.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	12,398,998.00	11,690,887.00	9,505,262.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	19,378,631.00	18,563,539.00	16,503,110.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.33%	8.10%	7.07%
District's Reserve Standard (Section 10B, Line 7):	6,979,633.26	6,872,652.03	6,997,848.42
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?

Yes

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

There is one new litigation case since Original Budget and it impacts the budget due to no insurance coverage for the time period in which the alleged incident occurred.

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?

Yes

- 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:

The District has hired positions with state one-time funding. When this funding expires and/or has been fully spent, the positions will be transferred to an alternative funding source and/or eliminated.

S3. Temporary Interfund Borrowings

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

Yes

- 1b. If Yes, identify the interfund borrowings:

At this time, there may be a need for interfund borrowing for Fund 13 (Nutrition Services).

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0% or -\$20,000
to +\$20,000

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2025-26)	(32,242,887.00)	(34,375,024.00)	6.6%	2,132,137.00	Not Met
1st Subsequent Year (2026-27)	(35,687,132.00)	(37,628,734.00)	5.4%	1,941,602.00	Not Met
2nd Subsequent Year (2027-28)	(36,735,199.00)	(38,505,339.00)	4.8%	1,770,140.00	Met
1b. Transfers In, General Fund *					
Current Year (2025-26)	4,337,000.00	4,345,500.00	.2%	8,500.00	Met
1st Subsequent Year (2026-27)	4,466,300.00	4,475,010.00	.2%	8,710.00	Met
2nd Subsequent Year (2027-28)	4,599,479.00	4,608,405.00	.2%	8,926.00	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	935,000.00	New	935,000.00	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Contributions to restricted programs has increased since Original Budget due to a salary compensation increase as well as an increase in the number of Special Education students attending a non-public school (NPS).

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

At this time, it is estimated that Fund 12 (State Preschool) and Fund 13 (Nutrition Services) will both need a General Fund transfer in 2027-28. The District will be actively monitoring between now and then.

- 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)

Yes

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

No

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2025
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	24	Property taxes	Fund 52,54,58,59,60,62,64,65 - object 7433	288,845,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Lassen Ave property	6.5 yrs	RDA dollars (Fund 42)	Fund 42, resource 9494, obj 7439	1,376,262
CEC 0% Interest Loan (solar)	1.5 yrs	Unrestricted General Fund dollars		369,816
TOTAL:				290,591,078

Type of Commitment (continued)	Prior Year (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	13,203,436	16,654,249	21,951,516	23,043,891
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Lassen Ave property	209,736	209,705	209,673	209,640
CEC 0% Interest Loan (solar)	246,544	246,544	123,272	0
Total Annual Payments:	13,659,716	17,110,498	22,284,461	23,253,531
Has total annual payment increased over prior year (2024-25)?		Yes	Yes	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)

The annual payments for long-term commitments increased due to the issuance of Measure E, Series C and Measure C, Series A. The annual payments will be funded with taxpayer dollars collected via property taxes.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

Yes

2 OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 2a minus Line 2b)

Budget Adoption
(Form 01CS, Item S7A) First Interim

35,897,608.00	35,981,810.00
0.00	0.00
35,897,608.00	35,981,810.00

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

Actuarial	Actuarial
Jun 30, 2023	Jun 30, 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
Current Year (2025-26)
1st Subsequent Year (2026-27)
2nd Subsequent Year (2027-28)

Budget Adoption
(Form 01CS, Item S7A) First Interim

0.00	0.00
0.00	0.00
0.00	0.00

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

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

2,455,631.00	2,449,772.00
2,468,809.00	2,495,419.00
2,504,728.00	2,527,037.00

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

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

2,700,000.00	2,553,470.00
2,700,000.00	2,553,470.00
2,700,000.00	2,553,470.00

- d. Number of retirees receiving OPEB benefits

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

140	130
140	130
140	130

4. Comments:

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

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

1

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

No

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

n/a

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

n/a

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

3	Self-Insurance Contributions	Budget Adoption	
	a. Required contribution (funding) for self-insurance programs	(Form 01CS, Item S7B)	First Interim
	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	776.70	794.79	796.79	793.79

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Oct 15, 2025

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

Yes

If Yes, date of Superintendent and CBO certification:

Oct 15, 2025

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

Yes

If Yes, date of budget revision board adoption:

Dec 17, 2025

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

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

7. Amount included for any tentative salary schedule increases

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

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

- 1. Are costs of H&W benefit changes included in the interim and MYPs?
- 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	No	No
19,164	19,164	19,164
92.0%	92.0%	92.0%
1.2%	0.0%	0.0%

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

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

No		

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes
1,245,073	1,311,236	1,515,111
2.1%	2.1%	2.4%

- 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

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

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

- 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?

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	687.80	674.90	678.09	6,780,875.00

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Oct 15, 2025

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

Yes

If Yes, date of Superintendent and CBO certification:

Oct 15, 2025

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

Yes

If Yes, date of budget revision board adoption:

Dec 17, 2025

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

7. Amount included for any tentative salary schedule increases

--	--	--

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

Yes	No	No
18,252	18,252	18,252
88.0%	88.0%	88.0%
1.2%	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
592,233	603,912	615,821
2.0%	2.0%	2.0%

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	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

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

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

No

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	111.40	108.20	108.20	108.20

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

Yes

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

Yes	Yes	Yes
158,115	0	0
1.2%	0.0%	0.0%

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

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

Yes	No	No
14,268	14,268	14,268
66.0%	66.0%	66.0%
1.2%	0.0%	0.0%

Management/Supervisor/Confidential

Step and Column Adjustments

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

Yes	Yes	Yes
0	0	0
0.0%	0.0%	0.0%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

No	No	No
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?

No

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

2.

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

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ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

A9. The superintendent position had a personnel change effective July 1, 2025.

End of School District First Interim Criteria and Standards Review

	Funds 01, 09, and 62			2025-26 Expenditures
Section I - Expenditures	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	232,654,442.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	12,851,170.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	124,150.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	2,174,240.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	376,666.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
7. Nonagency		9200	7651	
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	All	All	8710	231,180.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
D. Plus additional MOE expenditures:				2,906,236.00
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	944,164.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				217,841,200.00
Section II - Expenditures Per ADA				2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				11,443.17
B. Expenditures per ADA (Line I.E divided by Line II.A)				19,036.79
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total		Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		198,243,126.76		17,373.81
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)		0.00		0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)		198,243,126.76		17,373.81
B. Required effort (Line A.2 times 90%)		178,418,814.08		15,636.43
C. Current year expenditures (Line I.E and Line II.B)		217,841,200.00		19,036.79
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00		0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met		

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2027-28 may be reduced by the lower of the two percentages)		0.00%	0.00%
*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.			
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)			
Description of Adjustments	Total Expenditures	Expenditures Per ADA	
Total adjustments to base expenditures	0.00	0.00	

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 7200-7700, goals 0000 and 9000)

6,870,682.00

2. Contracted general administrative positions not paid through payroll

a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.

b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)

179,520,832.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)

3.83%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool.

Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.

0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals

(Functions 7200-7600, objects 1000-5999, minus Line B9)

6,899,434.00

2. Centralized Data Processing, less portion charged to restricted resources or specific goals

(Function 7700, objects 1000-5999, minus Line B10)

4,208,740.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	113,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	198,299.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	774,723.74
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	12,194,196.74
9. Carry-Forward Adjustment (Part IV, Line F)	(878,642.45)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	11,315,554.29
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	147,001,003.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	17,279,078.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	27,440,135.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,511,295.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	124,150.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	3,707,980.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	153,029.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	7,514.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	19,453,050.26
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	1,693,865.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,821,500.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	5,744,899.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	226,937,498.26
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.37%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	4.99%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	12,194,196.74
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	152,729.16
2. Carry-forward adjustment amount deferred from prior year(s), if any	(63,193.46)
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.80%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.80%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.80%) times Part III, Line B19); zero if positive	(878,642.45)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(878,642.45)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	4.99%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-439321.23) is applied to the current year calculation and the remainder (\$-439321.22) is deferred to one or more future years:	5.18%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-292880.82) is applied to the current year calculation and the remainder (\$-585761.63) is deferred to one or more future years:	5.24%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(878,642.45)

Approved
indirect cost
rate: 5.80%

Highest rate
used in any
program: 5.80%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	8,098,822.00	353,731.00	4.37%
01	3010	5,814,222.00	305,758.00	5.26%
01	3182	998,584.00	57,917.00	5.80%
01	3310	2,985,791.00	173,175.00	5.80%
01	3311	20,763.00	1,204.00	5.80%
01	3315	91,291.00	5,294.00	5.80%
01	3327	139,741.00	8,104.00	5.80%
01	3386	9,452.00	548.00	5.80%
01	3550	145,212.00	7,260.00	5.00%
01	4035	711,012.00	41,238.00	5.80%
01	4124	175,760.00	8,788.00	5.00%
01	4127	645,158.00	37,417.00	5.80%
01	4201	133,718.00	7,755.00	5.80%
01	4203	234,331.00	13,590.00	5.80%
01	5630	73,807.00	4,280.00	5.80%
01	6010	1,559,175.00	37,329.00	2.39%
01	6019	1,500,000.00	87,000.00	5.80%
01	6053	280,436.00	16,265.00	5.80%
01	6211	38,000.00	2,203.00	5.80%
01	6266	923,451.00	53,560.00	5.80%
01	6332	1,249,463.00	72,468.00	5.80%
01	6383	623,469.00	36,160.00	5.80%
01	6385	12,807.00	742.00	5.79%
01	6387	940,587.00	54,554.00	5.80%
01	6388	278,860.00	10,999.00	3.94%
01	6500	36,574,201.00	2,121,303.00	5.80%
01	6546	928,614.00	53,859.00	5.80%
01	6547	880,588.00	51,074.00	5.80%
01	6695	54,997.00	3,189.00	5.80%
01	6770	1,936,517.00	17,314.00	0.89%
01	7085	483,700.00	28,054.00	5.80%
01	7311	17,929.00	1,039.00	5.80%
01	7339	136,476.00	7,915.00	5.80%
01	7388	149,433.00	8,667.00	5.80%
01	7399	631,373.00	36,619.00	5.80%
01	7435	1,427,512.00	82,795.00	5.80%
01	7810	899,641.00	52,175.00	5.80%
01	8150	6,254,211.00	362,743.00	5.80%

Chico Unified
Butte County

First Interim
2025-26 Projected Year Totals
Exhibit A: Indirect Cost Rates Charged to Programs

04 61424 0000000
Form ICR
G816JFKCB3(2025-26)

12	6105	2,319,147.00	134,510.00	5.80%
12	6770	13,051.00	130.00	1.00%
13	5310	5,433,369.00	315,135.00	5.80%
13	5320	306,804.00	17,794.00	5.80%

First Interim
2025-26 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01I GENERAL FUND								
Expenditure Detail	24,105.00	0.00	0.00	(467,843.00)				
Other Sources/Uses Detail					4,345,500.00	0.00		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	134,640.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(24,105.00)	333,203.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	28,500.00		
Fund Reconciliation								

First Interim
2025-26 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	4,317,000.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	24,105.00	(24,105.00)	467,843.00	(467,843.00)	4,345,500.00	4,345,500.00		

Chico Unified (61424) - 25-26 LCFF Calculator - 1st Interim										v.26.2		PY1		v.26.2		11/10/2025		CY																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
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Grades TK-3										3,518.84	\$ 10,025	\$ 1,043	\$ 1,258	\$ 130	\$ 43,829,831	3,481.99	\$ 10,256	\$ 1,067	\$ 1,298	\$ 170	\$ 44,537,637	2,504.82	10,411		1,193	156	29,458,261	1,680.05	10,719		1,229	161	20,342,982																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
Grades 4-6										2,501.90	10,177		1,156	120	28,654,369	2,504.82	10,411		1,193	156	29,458,261	2,504.82	10,411		1,193	156	29,458,261	1,680.05	10,719		1,229	161	20,342,982																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
Grades 7-8										1,731.02	10,478		1,191	123	20,411,814	1,680.05	10,719		1,229	161	20,342,982	1,680.05	10,719		1,229	161	20,342,982	1,680.05	10,719		1,229	161	20,342,982																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
Grades 9-12										3,852.59	12,144	316	1,416	147	54,022,161	3,841.04	12,423	323	1,461	191	55,304,553	3,841.04	12,423	323	1,461	191	55,304,553	3,841.04	12,423	323	1,461	191	55,304,553																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
Subtract Necessary Small School ADA and Funding										-	-	-			-	-	-	-			-	-	-			-	-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-			-	-	-		

Chico Unified (61424) - 25-26 LCFF Calculator - 1st Interim			v.26.2	PY1	v.26.2	11/10/2025	CY		
LOCAL CONTROL FUNDING FORMULA				2024-25	2025-26				
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)				-5.49%	(8,107,930)	\$149,095,127	3.92%	5,845,250	\$153,099,096

Chico Unified (61424) - 25-26 LCFF Calculator - 1st Interim										v.26.2		CY1		v.26.2		CY2					
LOCAL CONTROL FUNDING FORMULA										2026-27		2027-28									
LCFF ENTITLEMENT CALCULATION																					
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage					COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage							
	3.02%		0.00%		58.54%		58.54%			3.42%		0.00%		58.40%		58.40%					
	3PY Average									3PY Average											
	ADA	Base	Grade Span	Supplemental	Concentration	Total				ADA	Base	Grade Span	Supplemental	Concentration	Total						
Grades TK-3	3,479.74	\$ 10,566	\$ 1,099	\$ 1,366	\$ 268	\$ 46,277,584				3,423.11	\$ 10,927	\$ 1,136	\$ 1,409	\$ 267	\$ 47,028,571						
Grades 4-6	2,527.77	10,725		1,256	247	30,908,220				2,539.88	11,092		1,296	245	32,085,488						
Grades 7-8	1,685.19	11,043		1,293	254	21,216,565				1,654.78	11,421		1,334	252	21,524,347						
Grades 9-12	3,826.69	12,798	333	1,537	302	57,287,546				3,807.86	13,236	344	1,586	300	58,893,360						
Subtract Necessary Small School ADA and Funding	-		-		-					-		-		-							
Total Base, Supplemental, and Concentration Grant	\$ 131,460,798		\$ 5,098,521	\$ 15,988,365	\$ 3,142,231	\$155,689,915				\$ 134,876,749		\$ 5,198,557	\$ 16,360,796	\$ 3,095,664	\$159,531,766						
NSS Allowance			-									-									
TOTAL BASE	11,519.39	\$ 131,460,798	\$ 5,098,521	\$ 15,988,365	\$ 3,142,231	\$155,689,915				11,425.63	\$ 134,876,749	\$ 5,198,557	\$ 16,360,796	\$ 3,095,664	\$159,531,766						
ADD ONS:																					
Targeted Instructional Improvement Block Grant							\$ 523,290									\$ 523,290					
Home-to-School Transportation (COLA added commencing 2023-24)							725,379									750,187					
Small School District Bus Replacement Program (COLA added commencing 2023-24)							-									-					
Transitional Kindergarten (Commencing 2022-23)	TK ADA	402.07	TK Add-on rate	\$ 5,712.00			2,296,624			TK ADA	402.52	TK Add-on rate	\$ 5,907.00			2,377,686					
ECONOMIC RECOVERY TARGET PAYMENT							-									-					
LCFF Entitlement Before Adjustments							\$159,235,208									\$163,182,929					
Miscellaneous Adjustments							-									-					
ADJUSTED LCFF ENTITLEMENT							\$159,235,208									\$163,182,929					
Local Revenue (including RDA)							(58,688,458)									(58,688,458)					
Gross State Aid							\$100,546,750									\$104,494,471					
Education Protection Account Entitlement							(28,619,878)									(30,861,288)					
Net State Aid							\$ 71,926,872									\$ 73,633,183					
MINIMUM STATE AID CALCULATION																					
			12-13 Rate	2026-27 ADA			N/A						12-13 Rate	2027-28 ADA			N/A				
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,320.83	11,519.39			\$ 61,292,716						\$ 5,320.83	11,425.63			\$ 60,793,835				
2012-13 NSS Allowance (deficit)			\$ -				-						\$ -				-				
Minimum State Aid Adjustments							-									-					
Less Current Year Property Taxes/In-Lieu							(58,688,458)									(58,688,458)					
Less Education Protection Account Entitlement							(28,619,878)									(30,861,288)					
Subtotal State Aid for Historical RL/Charter General BG							\$ -									\$ -					
Categorical Minimum State Aid							10,293,591									10,293,591					
Charter School Categorical Block Grant adjusted for ADA							-									-					
Minimum State Aid Guarantee Before Proration Factor							\$ 10,293,591									\$ 10,293,591					
Proration Factor							0.00%									0.00%					
Minimum State Aid Guarantee							\$ 10,293,591									\$ 10,293,591					
CHARTER SCHOOL MINIMUM STATE AID OFFSET																					
LCFF Entitlement							-									-					
Minimum State Aid plus Property Taxes including RDA							-									-					
Offset							-									-					
Minimum State Aid Prior to Offset							-									-					
Total Minimum State Aid with Offset							-									-					
State Aid Before Additional State Aid							\$ 71,926,872									\$ 73,633,183					
ADDITIONAL STATE AID							\$ -									\$ -					
LCFF State Aid, Adjusted for Minimum State Aid Guarantee							\$ 71,926,872									\$ 73,633,183					
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplem										\$159,235,208						\$163,182,929					
Change Over Prior Year			4.01%	6,136,112								2.48%	3,947,721								
LCFF Entitlement Per ADA (excluding Categorical MSA)							13,823									14,282					
Per-ADA Change Over Prior Year			3.90%	519								3.32%	459								
Basic Aid Status (school districts only)							Non-Basic Aid									Non-Basic Aid					
LCFF SOURCES INCLUDING EXCESS TAXES																					
			Increase				2026-27						Increase				2027-28				
State Aid			5.11%	3,498,071			\$ 71,926,872						2.37%	1,706,311			\$ 73,633,183				
Education Protection Account							28,619,878									30,861,288					
Property Taxes Net of In-Lieu Transfers			0.00%	-			58,688,458						0.00%	-			58,688,458				
Charter In-Lieu Taxes			0.00%	-			-						0.00%	-			-				

Chico Unified (61424) - 25-26 LCFF Calculator - 1st Interim				v.26.2		CY1	v.26.2		CY2
LOCAL CONTROL FUNDING FORMULA						2026-27			2027-28
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)				2.28%	3,498,071	\$159,235,208	1.07%	1,706,311	\$163,182,929

Chico Unified School District
2025-26 1st Interim Budget

UNRESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION

		2025-26 Projected Budget	Change	2026-27 Projected Budget	Change	2027-28 Projected Budget
REVENUES						
Local Control Funding Formula	8010-8099	153,099,096	6,136,112	159,235,208	3,947,721	163,182,929
Federal Sources	8100-8299	0	0	0	0	0
Other State Revenues	8300-8599	4,310,642	41,169	4,351,811	(28,460)	4,323,351
Other Local Revenues	8600-8799	5,485,718	(100,000)	5,385,718	(150,000)	5,235,718
TOTAL REVENUES		162,895,456	6,077,281	168,972,737	3,769,261	172,741,998
EXPENDITURES						
Certificated Salaries	1000-1999	61,692,786	1,436,825	63,129,611	945,377	64,074,987
Classified Salaries	2000-2999	19,435,523	380,230	19,815,753	378,315	20,194,069
Employee Benefits	3000-3999	38,350,918	603,835	38,954,753	521,133	39,475,886
Books and Supplies	4000-4999	5,214,713	(1,462,053)	3,752,660	40,500	3,793,160
Services, Other Operating Expenses	5000-5999	13,162,194	1,543,572	14,705,766	894,174	15,599,939
Capital Outlay	6000-6999	100,000	500,221	600,221	304,004	904,225
	7100-7299					
Other Outgo	7400-7499	432,363	(120,487)	311,876	(120,348)	191,528
Direct Support/Indirect Costs	7300-7399	(4,691,928)	198,036	(4,493,892)	63,662	(4,430,230)
TOTAL EXPENDITURES		133,696,569	3,080,178	136,776,747	3,026,817	139,803,564
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES						
		29,198,887	2,997,103	32,195,990	742,444	32,938,434
OTHER FINANCING SOURCES/USES						
Interfund Transfers						
a) In	8910-8929	4,345,500	129,510	4,475,010	133,395	4,608,405
b) Out	7610-7629	0	0	0	(935,000)	(935,000)
Other Sources/Uses						
a) Sources	8930-8979	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	(34,375,024)	(3,253,710)	(37,628,734)	(876,605)	(38,505,339)
TOTAL OTHER FINANCING SOURCES/USES		(30,029,524)	(3,124,200)	(33,153,724)	(1,678,210)	(34,831,934)
NET INCREASE (DECREASE) IN FUND BALANCE						
		(830,637)	(127,097)	(957,734)	(935,765)	(1,893,500)
Beginning Fund Balance						
		57,839,546		57,008,909		56,051,175
Ending Fund Balance						
		57,008,909		56,051,175		54,157,675
Components of Fund Balance:						
a) Nonspendable						
Revolving Cash		25,200		25,200		25,200
Stores		230,111		230,111		230,111
Prepaid Expenditures		452,256		452,256		452,256
b) Restricted						
		0		0		0
c) Committed						
STRS & PERS volatility		4,000,000		4,000,000		4,000,000
Enrollment & Attendance volatility		5,000,000		5,000,000		5,000,000
Transitional Kindergarten implementation		1,500,000		1,500,000		1,500,000
Unexpected/Increased costs related to Special Ed		4,000,000		4,000,000		4,000,000
Information Technology Infrastructure		2,000,000		2,000,000		2,000,000
Electric Vehicle Infrastructure		2,000,000		2,000,000		2,000,000
Safety Repairs		5,000,000		5,000,000		5,000,000
d) Assigned						
Additional 4% Reserves per Board Policy		9,306,178		9,163,536		9,330,465
ERATE Carryover		2,488,852		2,488,852		2,488,852
Fair Market Value of Cash		1,627,681		1,627,681		1,627,681
e) Unassigned/Unappropriated						
3% Required Reserve		6,979,633		6,872,652		6,997,848
Unappropriated Fund Balance						
		12,398,998		11,690,887		9,505,262

MULTI-YEAR ASSUMPTIONS

	2025-26 Changes	2026-27 Changes
REVENUES		
Local Control Funding Formula		
Projected P2 ADA in Year 2 & 3	11,320.28	11,170.49
Prior Year P2 ADA in Year 1 & 2	11,443.17	11,320.28
Change in Yr. to Yr. ADA	(122.89)	(149.79)
Federal Revenues		
Forest Reserve Revenue	0	0
Total Change in Federal Revenues	0	0
Other State Revenues		
Unrestricted Lottery - Change in ADA	(23,349)	(28,460)
Home-to-School Transportation	64,518	0
Total Change in Other State Revenues	41,169	(28,460)
Other Local Revenues		
Tuition - International Students	0	0
Interest	(100,000)	(150,000)
Facilities Use	0	0
ERATE Reimbursement	0	0
Total Change in Other Local Revenues	(100,000)	(150,000)
TOTAL CHANGE TO REVENUES	(58,831)	(178,460)
EXPENDITURES		
Certificated Salaries		
Adjust Teacher FTE (1) for Decreased Enrollment of 131 in 26-27	(67,078)	0
Adjust Teacher FTE (2) for Decreased Enrollment of 159 in 27-28	0	(134,156)
Adjust Teacher FTE (1) for large bubble enrollment at elem school	0	(67,078)
Estimated Step/Column Increases	1,295,549	1,515,111
Salary savings from retirements (CUTA est 10 FTE in 25-26, 10 in 26-27)	(350,000)	(350,000)
Assistant Principal @ Elementary schools	0	0
Elementary Counselors	495,776	0
Additional TK classroom (1 teacher in 26-27)	67,078	0
WASC - E/A	(4,500)	1,500
Certificated Staff Moving Classrooms due to Construction	0	(20,000)
Total Change in Certificated Salaries	1,436,825	945,377
Classified Salaries		
Estimated Step Increases	388,710	396,315
Salary savings from retirements (CSEA 4 FTE in 25-26 and 4 FTE in 26-27)	(38,000)	(38,000)
Additional TK classroom (7.5 hrs in 26-27)	29,520	0
Classified Back to School training	0	20,000
Add'l Custodian for New Classrooms due to Construction	0	0
Total Change in Classified Salaries	380,230	378,315
Employee Benefits		
Benefits Adjusted for FTE change due to Enrollment in 26-27	(36,128)	0
Benefits Adjusted for FTE change due to Enrollment in 27-28	0	(72,256)
Benefits Adjusted for FTE change due to bubble enrollment	0	(36,128)
Benefit Increase from Estimated Step/Column Increases - Certificated	327,644	383,171
Benefit savings from retirements (CUTA est 10 FTE in 25-26, 10 in 26-27)	(88,515)	(88,515)
Benefit savings from retirements (CSEA 4 FTE 25-26 and 4 FTE 26-27)	(14,740)	(14,930)
Benefit Increase from Estimated Step/Column Increases - Classified	150,781	155,712
Benefit Increase from addition of AP's at elementary schools	0	0
STRS Rates (19.10% 26-27), (19.10% 27-28)	0	0
PERS Rates (26.81% 25-26), (26.40% 26-27), (26.90% in 27-28)	(79,686)	99,079
STRS DBS Adjustment	50,000	50,000
CSEA Summer Assistance Program	0	45,000
Elementary Counselors	246,900	0
Additional TK classroom (1 teacher in 26-27)	36,128	0
Additional TK classroom (7.5 hrs in 26-27)	11,451	0
Add'l Custodian for New Classrooms due to Construction	0	0
Total Change in Employee Benefits	603,835	521,133

Books and Supplies				
2024-25 Site Discretionary Carryover (res 0009)	(591,600)		0	
2024-25 Safe Schools Carryover (res 0030)	(92,091)		0	
ERATE One-time expenditures	0		0	
Technology	0		0	
Textbooks (res 0063)	(759,840)		0	
NGSS supplies (res 0064)	(67,022)		0	
Van replacement	0		0	
WASC supplies	(1,500)		500	
Fuel - Estimated Cost Increase	50,000		40,000	
Total Change in Books and Supplies	(1,462,053)		40,500	
Services, Other Operating Expenses				
Election costs - even years in November (Board Members)	100,000		(100,000)	
Utilities Increases	1,462,821		477,222	
Property & Liability Insurance	893,714		505,212	
2024-25 Safe Schools Carryover (res 0030)	0		0	
District Safe Schools (res 0030)	(811,456)		0	
2015-16 One-time Funding Spending Plan	(40,288)		0	
ERATE One-time expenditures	0		0	
Textbooks (res 0063)	(80,000)		0	
Rentals	0		10,000	
Software	24,000		0	
Technology - Infrastructure	0		0	
WASC team travel	(5,220)		1,740	
Total Change in Services, Other Oper. Expenses	1,543,572		894,174	
Capital Outlay				
ERATE One-time expenditures	0		0	
Technology - Infrastructure	0		0	
Bus Replacement	0		200,000	
SBITA Multi-Year Contracts	500,221		104,004	
Total Change in Capital Outlay	500,221		304,004	
Other Outgo				
BCCS Billback	2,785		2,924	
CEC Loan for solar	(123,272)		(123,272)	
Total Change in Other Outgo	(120,487)		(120,348)	
Direct Support/Indirect Costs				
Changes to Indirect Costs-GF	0		0	
Changes to Indirect Costs- Due to End of Grants	198,036		63,662	
Total Change in Direct Support/Indirect Costs	198,036		63,662	
TOTAL CHANGES IN EXPENDITURES	3,080,178		3,026,817	
OTHER FINANCING SOURCES/USES				
Interfund Transfers				
a) In	129,510		133,395	
b) Out				
Nutrition Services Contribution				
--Deficit Spending	0		(700,000)	
--Step/Column plus payroll benefits	0		0	
State Preschool Contribution				
--Deficit Spending	0		(235,000)	
--Step/Column plus payroll benefits	0		0	
	0		(935,000)	
Other Sources/Uses				
a) Sources	0		0	
b) Uses	0		0	
Contributions to Restricted Programs				
Routine Restricted to 3% requirement	106,981		(69,096)	
Special Ed contribution for step & column and PERS/STRS increases	(607,899)		(768,028)	
Additional teachers, aides, & supplies for new classes	(455,000)		40,000	
Arts/Music/Materials Discretionary BG (res 6762)	(2,211,131)		0	
BCOE Special Ed Billback	(86,661)		(79,481)	
Total Change in Contributions	(3,253,710)		(876,605)	
TOTAL CHANGES IN OTHER FINANCING SOURCES	(3,124,200)		(1,678,210)	

Chico Unified School District
2025-26 1st Interim Budget

RESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION						
		2025-26 Projected Budget	Change	2026-27 Projected Budget	Change	2027-28 Projected Budget
REVENUES						
Local Control Funding Formula	8010-8099	0	0	0	0	0
Federal Sources	8100-8299	12,851,170	(2,229,662)	10,621,508	0	10,621,508
Other State Revenues	8300-8599	31,823,987	(5,223,650)	26,600,337	(12,283)	26,588,054
Other Local Revenues	8600-8799	12,921,265	(709,759)	12,211,506	0	12,211,506
TOTAL REVENUES		57,596,422	(8,163,071)	49,433,351	(12,283)	49,421,068
EXPENDITURES						
Certificated Salaries	1000-1999	25,375,201	79,495	25,454,696	255,587	25,710,283
Classified Salaries	2000-2999	15,577,694	378,202	15,955,896	(3,628)	15,952,267
Employee Benefits	3000-3999	28,293,749	(232,237)	28,061,512	67,046	28,128,559
Books and Supplies	4000-4999	9,217,354	(3,802,254)	5,415,100	(61,977)	5,353,123
Services, Other Operating Expenses	5000-5999	12,551,299	(1,757,806)	10,793,493	(1,425,211)	9,368,282
Capital Outlay	6000-6999	2,480,473	(1,200,244)	1,280,229	1,363,760	2,643,989
	7100-7299					
Other Outgo	7400-7499	1,238,018	86,661	1,324,679	79,481	1,404,160
Direct Support/Indirect Costs	7300-7399	4,224,085	(198,036)	4,026,049	(63,662)	3,962,387
TOTAL EXPENDITURES		98,957,873	(6,646,219)	92,311,654	211,396	92,523,050
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		(41,361,451)	(1,516,852)	(42,878,303)	(223,679)	(43,101,981)
OTHER FINANCING SOURCES/USES						
Interfund Transfers						
a) In	8910-8929	0	0	0	0	0
b) Out	7610-7629	0	0	0	0	0
Other Sources/Uses						
a) Sources	8930-8979	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	34,375,024	3,253,710	37,628,734	876,605	38,505,339
TOTAL OTHER FINANCING SOURCES/USES		34,375,024	3,253,710	37,628,734	876,605	38,505,339
NET INCREASE (DECREASE) IN FUND BALANCE		(6,986,427)	1,736,858	(5,249,569)	652,926	(4,596,643)
Beginning Fund Balance		32,628,012		25,641,585		20,392,016
Ending Fund Balance		25,641,585		20,392,016		15,795,373
Components of Fund Balance:						
b) Restricted		25,641,585		20,392,016		15,795,373
Unappropriated Fund Balance		0		0		0

	2025-26 Changes	2026-27 Changes
Federal Revenues		
Placeholder	0	0
Title I Carryover (res 3010)	(1,493,877)	0
CSI Carryover (res 3182)	(112,264)	0
Title II Carryover (res 4035)	(206,273)	0
21st Century Carryover (res 4124)	(52,616)	0
Title IV Carryover (res 4127)	(364,632)	0
Total Federal Revenues	(2,229,662)	0
Other State Revenues		
CTEIG Grant (rsc 6387)	(188,313)	0
Strong Workforce Carryover (rsc 6388)	0	0
ELOP (res 2600)	0	0
Student Support PD Blk Grant (res 6019)	(3,602,279)	0
PreK Planning & Implementation (res 6053)	(296,701)	0
Literacy Grant (res 6211)	(450,000)	0
Restricted Lottery (res 6300)	(10,077)	(12,283)
Community Schools (res 6332)	0	0
SpEd Early Intervention (res 6547)	0	0
LCSSP (res 7085)	0	0
Learning Recovery (res 7435)	(676,280)	0
Equity Multiplier (res 7399)	0	0
Total State Revenues	(5,223,650)	(12,283)
Other Local Revenues		
MAA (rsc 9087)	0	0
CA Scaling Up MTSS (res 7815)	(410,356)	0
SBHIP (res 7817)	0	0
MediCal Planning Capacity (res 7819)	0	0
BCAQM Corp Yard Paving (res 9147)	(299,403)	0
Total Local Revenues	(709,759)	0
Certificated Salaries		
Placeholder	0	0
ELOP (res 2600)	0	0
Title I Carryover (res 3010)	0	0
CSI Carryover (res 3182)	0	0
21st Century Carryover (res 4124)	0	0
Title IV Carryover (rsc 4127)	(60,000)	0
PreK Planning & Implementation (res 6053)	(65,700)	0
Educator Effectiveness (res 6266)	(628,826)	0
Arts/Music/Materials Discretionary BG (res 6762)	(35,050)	0
SpEd Early Intervention (res 6547)	0	0
LCSSP (res 7085)	0	(72,000)
Ethnic Studies (res 7814)	(37,500)	0
CA Scaling Up MTSS (res 7815)	(331,598)	0
Learning Recovery (res 7435)	707,426	0
Teachers for new Special Ed classrooms	250,000	0
Estimated Step/Column Increases Special Ed	280,743	327,587
Total Change in Certificated Salaries	79,495	255,587
Classified Salaries		
Classified PD Blk Grant (res 7311)	0	(15,000)
PreK Planning & Implementation (res 6053)	(2,000)	0
LCSSP (res 7085)	0	(208,134)
MediCal Planning Capacity (res 7819)	0	0
Learning Recovery (res 7435)	0	0
Aides for new Special Ed classrooms	165,000	0
Estimated Step/Column Increases Special Ed	215,202	219,506
Total Change in Classified Salaries	378,202	(3,628)

Employee Benefits

Special Ed Impact - STRS Rates (19.10% 25-26 & 26-27 & 27-28)	0	0
Special Ed Impact - PERS Rates (26.81% 25-26),(26.40% 26-27),(26.90% in 27-28)	(42,522)	51,845
ELOP (res 2600)	0	0
Title I Carryover (res 3010)	0	0
Title IV Carryover (rsc 4127)	(15,174)	0
PreK Planning & Implementation (res 6053)	(17,281)	0
Arts/Music/Materials Discretionary BG (res 6762)	(7,698)	0
LCSSP (res 7085)	0	(146,415)
Educator Effectiveness (res 6266)	(294,625)	0
Classified PD Blk Grant (res 7311)	0	(7,474)
Ethnic Studies (res 7814)	(9,413)	0
CA Scaling Up MTSS (res 7815)	(121,241)	0
MediCal Planning Capacity (res 7819)	0	0
Learning Recovery (res 7435)	121,241	0
Estimated Step/Column Increases Special Ed - Certificated	71,000	82,847
Estimated Step/Column Increases Special Ed - Classified	83,477	86,244
Total Change in Employee Benefits	(232,237)	67,046

Books and Supplies

Spec Ed new classroom setup	40,000	(40,000)
Title I Carryover (rsc 3010)	(1,000,000)	0
CSI Carryover (res 3182)	(106,110)	0
Title IV Carryover (rsc 4127)	0	0
21st Century Carryover (rsc 4124)	(50,110)	0
ELOP (res 2600)	0	0
Student Support PD Blk Grant (res 6019)	(1,000,000)	0
PreK Planning & Implementation (res 6053)	(180,455)	0
Restricted Lottery Carryover (res 6300)	(891,063)	0
CTEIG Grant (rsc 6387)	(177,990)	0
Strong Workforce Grant (rsc 6388)	0	0
SpEd Early Intervention (res 6547)	0	0
LCSSP (res 7085)	0	(21,977)
Ethnic Studies (res 7814)	(13,178)	0
SBHIP (res 7817)	(10,000)	0
LLMF COVID-19 Funds (rsc 7388)	(149,433)	0
Donations Carryover (rsc 9024)	(263,915)	0
Total Change in Books and Supplies	(3,802,254)	(61,977)

Services, Other Operating Expenses

Routine Restricted Maintenance Carryover	(344,971)	0
Restricted Lottery Carryover (res 6300)	(400,000)	0
ELOP (res 2600)	0	0
Title I Carryover (rsc 3010)	(411,982)	0
Title II Carryover (rsc 4035)	(194,966)	0
Title IV Carryover (rsc 4127)	(269,469)	0
Student Support PD Blk Grant (res 6019)	932,211	(1,432,211)
PreK Planning & Implementation (res 6053)	(15,000)	0
Strong Workforce Grant (rsc 6388)	0	0
CTEIG Grant (rsc 6387)	0	0
SpEd Early Intervention (res 6547)	0	0
Arts/Music/Materials Discretionary BG (res 6762)	(1,000,000)	0
LCSSP (res 7085)	0	(58,000)
LLMF COVID-19 Funds (rsc 7388)	0	0
Learning Recovery (res 7435)	0	65,000
Ethnic Studies (res 7814)	(7,049)	0
SBHIP (res 7817)	(46,580)	0
MediCal Planning Capacity (res 7819)	0	0
Donations Carryover (rsc 9024)	0	0
MAA Carryover (rsc 9087)	0	0
Total Change in Services, Other Oper. Expenses	(1,757,806)	(1,425,211)

Capital Outlay			
ELOP (res 2600)	0		0
Student Support PD Blk Grant (res 6019)	(500,000)		0
Strong Workforce Grant (rsc 6388)	0		0
SBITA Multi-Year Contracts	(400,841)		1,363,760
BCAQM Corp Yard Paving (res 9147)	(299,403)		0
Total Change in Capital Outlay	(1,200,244)		1,363,760
Other Outgo			
SELPA & BCOE billback for regional services	86,661		79,481
Total Change in Other Outgo	86,661		79,481
Indirect Costs			
Placeholder	0		0
ELOP (res 2600)	0		0
Title I Carryover (rsc 3010)	(81,895)		0
CSI Carryover (res 3182)	(6,154)		0
Title II Carryover (res 4035)	(11,307)		0
21st Century Carryover (rsc 4124)	(2,506)		0
Title IV Carryover (rsc 4127)	(19,989)		0
Student Support PD Blk Grant (res 6019)	(3,932)		(83,068)
PreK Planning & Implementation (res 6053)	(16,265)		0
Educator Effectiveness (res 6266)	(53,560)		0
CTEIG Grant (rsc 6387)	(10,323)		0
Strong Workforce Grant (rsc 6388)	0		0
SpEd Early Intervention (res 6547)	0		0
LCSSP (res 7085)	0		(29,290)
Classified PD Blk Grant (res 7311)	0		(1,304)
Learning Recovery (res 7435)	50,000		50,000
Ethnic Studies (res 7814)	(3,894)		0
CA Scaling Up MTSS (res 7815)	(26,264)		0
SBHIP (res 7817)	(3,280)		0
MediCal Planning Capacity (res 7819)	0		0
LLMF COVID-19 Funds (rsc 7388)	(8,667)		0
Total Direct Support/Indirect Costs	(198,036)		(63,662)
OTHER FINANCING SOURCES/USES			
Interfund Transfers			
a) In			
b) Out			
Other Sources/Uses			
a) Sources			
b) Uses			
Contributions to Restricted Programs			
Routine Restricted to 3% requirement	(106,981)		69,096
Special Ed contribution for step & column and PERS/STRS increases	607,899		768,028
Additional teachers, aides, & supplies for new classes	455,000		(40,000)
Arts/Music/Materials Discretionary BG (res 6762)	2,211,131		0
BCOE Special Ed Billback	86,661		79,481
Total Change in Contributions	3,253,710		876,605
TOTAL CHANGES IN OTHER FINANCING SOURCES	3,253,710		876,605

Chico Unified School District
2025-26 1st Interim Budget

TOTAL GENERAL FUND

MULTI-YEAR PROJECTION

		2025-26 Projected Budget	Change	2026-27 Projected Budget	Change	2027-28 Projected Budget
REVENUES						
Local Control Funding Formula	8010-8099	153,099,096	6,136,112	159,235,208	3,947,721	163,182,929
Federal Sources	8100-8299	12,851,170	(2,229,662)	10,621,508	0	10,621,508
Other State Revenues	8300-8599	36,134,629	(5,182,481)	30,952,148	(40,743)	30,911,405
Other Local Revenues	8600-8799	18,406,983	(809,759)	17,597,224	(150,000)	17,447,224
TOTAL REVENUES		220,491,878	(2,085,790)	218,406,088	3,756,978	222,163,066
EXPENDITURES						
Certificated Salaries	1000-1999	87,067,987	1,516,319	88,584,306	1,200,963	89,785,270
Classified Salaries	2000-2999	35,013,217	758,432	35,771,649	374,687	36,146,336
Employee Benefits	3000-3999	66,644,667	371,598	67,016,265	588,180	67,604,445
Books and Supplies	4000-4999	14,432,067	(5,264,307)	9,167,760	(21,477)	9,146,283
Services, Other Operating Expenses	5000-5999	25,713,493	(214,234)	25,499,259	(531,037)	24,968,221
Capital Outlay	6000-6999	2,580,473	(700,023)	1,880,450	1,667,764	3,548,214
	7100-7299					
Other Outgo	7400-7499	1,670,381	(33,826)	1,636,555	(40,867)	1,595,688
Direct Support/Indirect Costs	7300-7399	(467,843)	0	(467,843)	0	(467,843)
TOTAL EXPENDITURES		232,654,442	(3,566,041)	229,088,401	3,238,213	232,326,614
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES						
		(12,162,564)	1,480,251	(10,682,313)	518,766	(10,163,548)
OTHER FINANCING SOURCES/USES						
Interfund Transfers						
a) In	8910-8929	4,345,500	129,510	4,475,010	133,395	4,608,405
b) Out	7610-7629	0	0	0	(935,000)	(935,000)
Other Sources/Uses						
a) Sources	8930-8979	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES		4,345,500	129,510	4,475,010	(801,605)	3,673,405
NET INCREASE (DECREASE) IN FUND BALANCE						
		(7,817,064)	1,609,761	(6,207,303)	(282,839)	(6,490,142)
Beginning Fund Balance						
		90,467,558		82,650,494		76,443,191
Ending Fund Balance						
		82,650,494		76,443,191		69,953,048
Components of Fund Balance:						
a) Nonspendable						
	Revolving Cash	25,200		25,200		25,200
	Stores	230,111		230,111		230,111
	Prepaid Expenditures	452,256		452,256		452,256
b) Restricted						
		25,641,585		20,392,016		15,795,373
c) Committed						
	STRS & PERS volatility	4,000,000		4,000,000		4,000,000
	Enrollment & Attendance volatility	5,000,000		5,000,000		5,000,000
	Transitional Kindergarten implementation	1,500,000		1,500,000		1,500,000
	Unexpected/Increased costs related to Special Ed	4,000,000		4,000,000		4,000,000
	Information Technology Infrastructure	2,000,000		2,000,000		2,000,000
	Electric Vehicle Infrastructure	2,000,000		2,000,000		2,000,000
	Safety Repairs	5,000,000		5,000,000		5,000,000
d) Assigned						
	Additional 4% Reserves per Board Policy	9,306,178		9,163,536		9,330,465
	ERATE Carryover	2,488,852		2,488,852		2,488,852
	Fair Market Value of Cash	1,627,681		1,627,681		1,627,681
e) Unassigned/Unappropriated						
	3% Required Reserve	6,979,633		6,872,652		6,997,848
Unappropriated Fund Balance						
		12,398,998		11,690,887		9,505,262

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

Chico Unified

Butte County

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

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

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

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

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAID-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRAID-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.	<u>Passed</u>
CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete.	<u>Passed</u>

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form AI) must be provided.	<u>Passed</u>
CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) Explanation: A cashflow is provided to the Board and the COE via an Excel and pdf version.	<u>Exception</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CSI) has been provided.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
INTERIM-CERT-PROVIDE - (Fatal) - Interim Certification (Form CI) must be provided.	<u>Passed</u>
MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) Explanation: A MYP is provided to the Board and the COE via an Excel and pdf version.	<u>Exception</u>
MYPIO-PROVIDE - (Warning) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.)	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>