



**COTATI-ROHNERT PARK**  
**UNIFIED SCHOOL DISTRICT**

*Learning for a Lifetime - Committed to the Future*

**2025-2026**  
**FIRST INTERIM REPORT**  
**AS OF OCTOBER 31, 2025**

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December 9, 2025

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SECTION I  
NARRATIVE

**Cotati-Rohnert Park Unified School District**  
**2025-26 First Interim Report and Multiyear Fiscal Projection**  
**As of October 31, 2025**  
Presented December 09, 2025

Interim budget reports provide a picture of a district's financial condition during the fiscal year. The Governing Board of a school district certifies the district's financial condition to the county office of education through these reports. The First Interim Report is from July 1<sup>st</sup> through October 31<sup>st</sup>, and projects financial activity through June 30<sup>th</sup>. Illustrated below is a summary of the state budget and budget guidelines as provided by the county office of education, Business & Administration Steering Committee (BASC), School Services of California, and other professional organizations. In addition, the First Interim Report contains summarized and detailed budget information, multi-year projections, and estimated cash flow reports.

Governor Gavin Newsom signed an on-time budget on June 27, 2025 along with several budget bills that maintained a majority of May Revision proposals while solving an \$11.8 billion general fund deficit for 2025-26. The enacted budget incorporates the following:

- A mandatory withdrawal from the Public School System Stabilization Account (PSSSA) of \$455 million in 2025-26
  - \$405.3 million will be used to fund LCFF in 2025-26.
  - The mandatory withdrawal will exhaust the balance of the reserve account in 25-26
- A deferral of LCFF apportionments from June 2026 to July
  - The amount deferred is the lesser of \$1.9 billion or the entire June apportionment, which is estimated to be approximately 2.9% of state aid disbursed through the principal apportionment.

While revised estimates of general fund revenues result in updated Proposition 98 guarantee levels of \$119.9 billion for 24-25 and \$114.6 billion for 25-26, the 25-26 budget appropriates the 24-25 level at \$118 billion (\$1.9 billion below the most recent calculation) in order to protect core program funding due to uncertainty in revenue estimates. Therefore, the enacted state budget provides a balanced fiscal plan with reductions in growth in state spending while maintaining key programs.

### **Local Control Funding Formula Factors**

Illustrated below is a comparison of projected statutory Cost-of-Living-Adjustments (COLAs) for the current budget year and two subsequent years:

<b>Description</b>	<b>25-26</b>	<b>26-27</b>	<b>27-28</b>
<b>LCFF COLAs (24-25 Enacted Budget)</b>	2.93%	3.08%	3.30%
<b>LCFF COLAs (25-26 Gov. Proposal)</b>	2.43%	3.52%	3.63%
<b>LCFF COLAs (25-26 May Revision)</b>	2.30%	3.02%	3.42%
<b>LCFF COLAs (25-26 Enacted Budget)</b>	2.30%	3.02%	3.42%

The enacted state budget fully funds the 2025-26 Local Control Funding Formula (LCFF) COLA of 2.30%.

## **Other Enacted State Budget Components**

Illustrated below are the other major provisions relating to the enacted state budget.

- Maintains a 2.3% funded COLA for categorical programs that include Special Education, Child Nutrition, Youth in Foster Care, Mandated Block Grant, Charter School Facilities Grant Program, American Indian Education Centers, the American Indian Early Childhood Education Program, and the LCFF Equity Multiplier
- Maintains ongoing funding for full implementation of universal transitional kindergarten (TK) plus an additional \$1.2 billion in ongoing funding to support lowering the average student-to-adult ratio from 12-to-1 to 10-to-1 in every TK classroom beginning in 2025-26. This results in a TK average daily attendance unit increase from 24-25 of \$2,468. Due to its uncertainty, the district did not include the proposed increase in its adopted budget, but is incorporated in the first interim report.
- Provides funding for the Expanded Learning Opportunities Program for full program implementation and to support the Legislature's intent to increase Rate 2 to no less than \$1,575 as well as lowering the eligibility threshold for universal access by expanding it to include LEAs with an unduplicated pupil percentage (UPP) of at least 55% (prior threshold was 75%). In addition, the enacted state budget increases the minimum entitlement grant amount from \$50,000 to \$100,000 per LEA. Due to its uncertainty, the district did not include the proposed increase in its adopted budget, but is incorporated in the first interim report.
- Provides one-time funding for the Student Support and Professional Development Discretionary Block Grant. The block grant gives LEAs discretionary fiscal support to address rising costs, including, but not limited to, the following:
  - Professional development for teachers on the ELA/ELD framework and Literacy Roadmap, with a focus on strategies to support literacy for English learners
  - Professional development for teachers on the Mathematics Framework
  - Teacher recruitment and retention strategies
  - Career pathways and dual enrollment expansion programs aligned with the Master Plan for Career Education.

The amount the district will receive is approximately \$313 per ADA reported as of the 2024-25 second principal apportionment. Due to its uncertainty, the district did not include the proposed block grant in its adopted budget, and it is not incorporated in the first interim report. This \$1.8 million of restricted one-time revenue will be included in the second interim report.

- Maintains \$378.6 million in one-time funding to support the Learning Recovery Emergency Block Grant (LREBG) through the 2027-28 school year and one-time Universal School Meals Support Grant funds for specialized kitchen equipment, infrastructure improvements, staff training, and the procurement of sustainably grown food to increase freshly prepared meals both of which were not in the district's adopted budget due to its uncertainty, but is included in the first interim report.

## **Routine Restricted Maintenance Account**

Per Education Code Section 17070.75, school districts are required to deposit into the account a minimum amount equal to or greater than three percent (3%) of the total general fund expenditures and other financing uses for that fiscal year. Illustrated below are the primary compliance components:

- The 3% contribution is calculated on total general fund expenditures, including other financing uses (i.e. transfers out, debt issuances relating to the general fund)
- Total general fund expenditures for RRMA purposes do not include STRS on-behalf (Resource 7690) expenditures.
- The final 3% contribution is based on year-end actual data; therefore, while it is developed based on the budget, it must be trued-up using actual expenditures.
- The actual contribution will be audited as part of the School Facility Program Bond Audit
- This paragraph applies only to the following school districts:
  - (i) High school districts with an average daily attendance greater than 300 pupils.
  - (ii) Elementary school districts with an average daily attendance greater than 900 pupils.
  - (iii) Unified school districts with an average daily attendance greater than 1,200 pupils.

## **Reserves**

**District Reserve Requirements:** The 2014 State Budget Act and the passage of Proposition 2 in November 2014 established a hard cap on district reserves, if all the following conditions are met:

1. Proposition 98 must be funded based on Test 1
2. Full repayment of the maintenance factor prior to 2014-15
3. Proposition 98 provides sufficient funds to support pupil attendance growth and the statutory COLA
4. Capital gains exceed 8% of general fund revenues

Prior law specified that in any fiscal year immediately following a year in which a transfer of any amount is made to the Public School System Stabilization Account, a district's assigned or unassigned fund balance (including Fund 01 and Fund 17) may not exceed two times the reserve for economic uncertainty (three times the reserve for economic uncertainty for districts with more than 400,000 ADA).

However, Senate Bill (SB) 751 which became effective January 1, 2018 made changes to the school district reserve cap law in the following manner:

- It requires that the reserve cap is triggered in a fiscal year immediately after a fiscal year in which the amount of moneys in the Public School System Stabilization Account is equal to or exceeds three percent of the combined total of general fund revenues appropriated for school districts and allocated local proceeds of taxes (Proposition 98 funding), as specified, for that fiscal year.
- Adjusts the reserve cap from a combined assigned and unassigned ending fund balance based on the size of the district to a combined assigned or unassigned ending balance, in the General Fund (01) and the Special Reserve Fund for Other Than Capital Outlay (17), of 10% of those Funds for all districts.
- Reserves would be capped at 10% as long as the amount in the Public School System Stabilization Account remained at 3% or greater of the Proposition 98 amount in each preceding year.

- Basic aid school districts and districts with fewer than 2,501 average daily attendance are exempt from the reserve cap requirement.

Since the Public School System Stabilization Account (PSSSA) has a balance of \$455 million in 2024-25, far below the 3% threshold, the 10% reserve cap will not be in effect for the 2025-26 fiscal year.

### **2025-26 Cotati-Rohnert Park Unified School District Primary Budget Components**

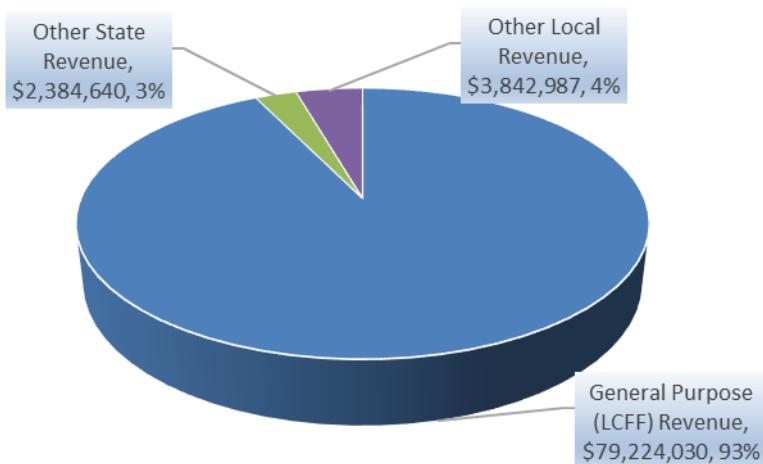
- ❖ Average Daily Attendance (ADA) is estimated at 5,993.93 (excludes COE ADA of 14.56).
- ❖ The district's estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 52.63%. The percentage will be revised based on actual data.
- ❖ Lottery revenue is estimated to be \$190 per ADA for unrestricted purposes and \$82 per ADA for restricted purposes.
- ❖ Transitional Kindergarten full implementation ratio “add-on” is \$5,545 per transitional kindergarten ADA.
- ❖ Mandated Cost Block Grant is \$39.09 for K-8 ADA and \$76.48 for 9-12 ADA.
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

### **General Fund Revenue Components**

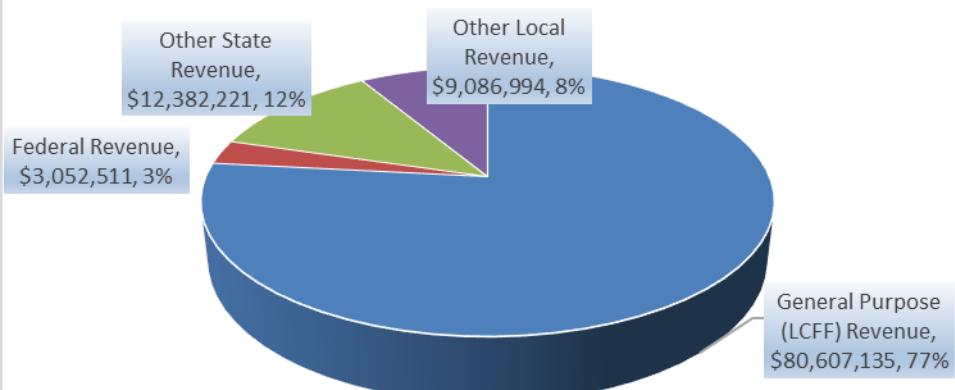
The district receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

DESCRIPTION	Unrestricted	Combined
General Purpose (LCFF) Revenue	\$79,224,030	\$80,607,135
Federal Revenue	\$0	\$3,052,511
Other State Revenue	\$2,384,640	\$12,382,221
Other Local Revenue	\$3,842,987	\$9,086,994
<b>TOTAL</b>	<b>\$85,451,657</b>	<b>\$105,128,861</b>

### 2025-26 First Interim Unrestricted General Fund Revenue



### 2025-26 First Interim Total General Fund Revenue



#### Education Protection Account

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State's sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The district receives funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds.

Subsequently, on November 8, 2016, the voters approved the California Children's Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is how the district's education protection account funds are budgeted in 2025-26. The amounts will be revised throughout the year based on information received from the State.

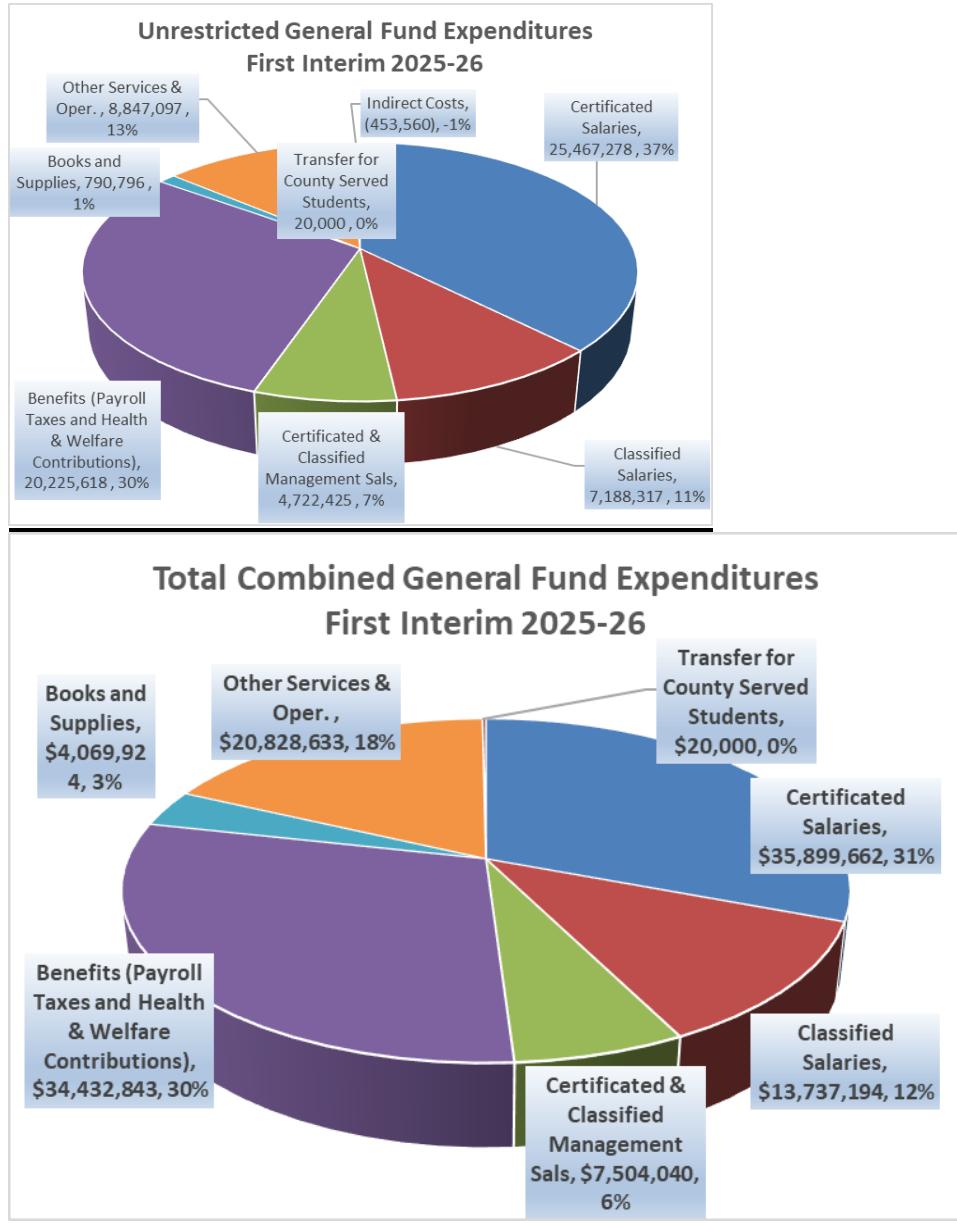
<b>Education Protection Account (EPA)</b> <b>First Interim</b> <b>Fiscal Year Ending June 30, 2026</b>		
<b>EPA Revenues:</b>		
Estimated EPA Funds		\$ 10,400,616
<b>EPA Expenditures:</b>		
Certificated Instructional Salaries	\$ 8,524,938	
Certificated Instructional Benefits	\$ 1,875,678	
<b>Total</b>	<b>\$ 10,400,616</b>	

### **Operating Expenditure Components**

The General Fund is used for the majority of the functions within the district. As illustrated below, salaries and benefits comprise approximately 86% of the district's unrestricted budget, and approximately 78% of the total General Fund budget.

DESCRIPTION	UNRESTRICTED	COMBINED
Certificated Salaries	25,467,278	\$35,899,662
Classified Salaries	7,188,317	\$13,737,194
Certificated & Classified Management Sals	4,722,425	\$7,504,040
Benefits (Payroll Taxes and Health & Welfare Contributions)	20,225,618	\$34,432,843
Books and Supplies	790,796	\$4,069,924
Other Services & Oper.	8,847,097	\$20,828,633
Transfer for County Served Students	20,000	\$20,000
Equipment > \$5,000	0	\$201,256
Indirect Costs	(453,560)	\$0
<b>TOTAL</b>	<b>66,807,971</b>	<b>\$116,693,552</b>

Following is a graphical representation of expenditures by percentage:



### General Fund Contributions to Restricted Programs

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

CRPUSD Contributions to Restricted	Amount
Special Education - Instruction	21,538,878
Routine Restricted Maintenance	2,228,340
<b>Total Contributions</b>	<b>23,767,218</b>

### General Fund Summary

The district's 2024-25 General Fund projects a total operating **deficit** of \$10,489 million resulting in an estimated ending fund balance of \$2.798 million. The components of the district's fund balance

are as follows: revolving cash & other nonspendables - \$12,391; restricted programs - \$4.5million; assignments - \$0; economic uncertainty - \$3.5Million; unassigned - \$(5.2million). Illustrated below is a detail description of the fund balance components.

CRPUSD 1st Interim 2025-26			
Description	Unrestricted	Restricted	Total
Total Revenues	85,451,657	19,677,204	105,128,861
Total Expenditures	66,807,971	49,885,581	116,693,552
Excess/(Deficiency)	18,643,686	(30,208,377)	(11,564,691)
Transfer to RRMA & SpEd	(23,767,218)	23,767,218	0
Transfer from FD 40 to RRMA		1,075,000	1,075,000
<b>Net Increase/(Decrease)</b>	<b>(5,123,532)</b>	<b>(5,366,159)</b>	<b>(10,489,691)</b>
Beginning Fund Balance	3,418,146	9,869,790	13,287,936
 <b>FD 01 Ending Fund Balance</b>	 <b>(1,705,386)</b>	 <b>4,503,631</b>	 <b>2,798,245</b>
<b>FD 17 Special Reserve</b>	<b>3,955,819</b>		
Reserve Percentage	1.93%		

General Fund Components	2025-26 First Interim		
	Unrestricted	Restricted	Combined
<b>NONSPENDABLE</b>			
Revolving Cash	\$ 12,391	\$ -	\$ 12,391
<b>Total - NONSPENDABLE</b>	<b>12,391</b>	<b>-</b>	<b>12,391</b>
<b>TOTAL - RESTRICTED</b>	<b>\$ -</b>	<b>\$ 4,503,631</b>	<b>\$ 4,503,631</b>
<b>ASSIGNED</b>			
Site vans for athletics	-	-	-
<b>Total - Assigned</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>UNASSIGNED</b>			
Economic Uncertainty Reserve (3% State Mandate)	3,500,807		3,500,807
Unappropriated	(5,218,584)		(5,218,584)
<b>TOTAL - UNASSIGNED</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,717,777)</b>
<b>TOTAL - FUND BALANCE</b>	<b>\$ (1,705,386)</b>	<b>\$ 4,503,631</b>	<b>\$ 2,798,245</b>

### Cash Flow

Per the enclosed cash flow schedule, the district is anticipating the need to borrow \$4 million from its other funds until the district receives its property taxes in January and April. This is needed to maintain positive monthly cash balances during the fiscal year. Cash will be closely monitored to ensure the district is liquid in order to satisfy its obligations.

### Fund Summaries

Illustrated below is a summary of each Fund's fund balance and corresponding change.

All Funds of the Cotati - Rohnert Park Unified School District			
Fund Number and Description	Fund Balance July 1, 2025	Est. Current Year Activity	Fund Balance June 30, 2026
01 General Fund (Unrestricted & Restricted)	\$13,287,936	(\$10,489,691)	\$2,798,245
13 Cafeteria Fund	\$3,277,314	\$292,812	\$3,570,126
17 Special Reserve Fund	\$3,855,819	\$100,000	\$3,955,819
21 Building Funds	\$23,162,184	(\$135,967)	\$23,026,217
25 Capital Facilities Fund	\$5,537,120	\$58,162	\$5,595,282
40 Special Reserve for Capital Outlay	\$980,434	(\$317,873)	\$662,561

### Multiyear Projection

#### **General Planning Factors:**

Illustrated below are the latest primary funding factors relating to the enacted state budget.

Planning Factor	2024-25	2025-26	2026-27	2027-28
<b>Dept of Finance Statutory COLA</b>	1.07%	2.30%	3.02%	3.42%
<b>STRS Employer Rates</b>	19.10%	19.10%	19.10%	19.10%
<b>PERS Employer Rates</b>	27.05%	26.81%	26.90%	27.80%
<b>SUI Employer Rates</b>	0.05%	0.05%	0.05%	0.05%
<b>Lottery – Unrestricted per ADA</b>	\$195	\$190	\$190	\$190
<b>Lottery – Prop. 20 per ADA</b>	\$88	\$82	\$82	\$82
<b>Universal TK/ADA w/o 10:1 Ratio Add-On</b>	\$3,077	N/A	N/A	N/A
<b>Universal TK/ADA w/ 10:1 Ratio Add-On</b>	N/A	\$5,545	\$5,712	\$5,907
<b>Mandate Block Grant for Districts: K-8 per ADA</b>	\$38.21	\$39.09	\$40.27	\$41.65
<b>Mandate Block Grant for Districts: 9-12 per ADA</b>	\$73.62	\$76.48	\$78.79	\$81.48
<b>Mandate Block Grant for Charters: K-8 per ADA</b>	\$20.06	\$20.52	\$21.14	\$21.86
<b>Mandate Block Grant for Charters: 9-12 per ADA</b>	\$55.76	\$58.21	\$59.97	\$62.02
<b>Routine Restricted Maintenance Account (refer to the provisions discussed above)</b>	3% of total GF expend & outgo			

Various aspects of the planning factors illustrated above will be further discussed below with the district's specific revenue and expenditure assumptions.

#### **Revenue Assumptions:**

Per enrollment trends, the district anticipates flat to slightly increasing enrollment mostly due to RCHS' small senior class compared to anticipated statutory incoming ninth grade class based historical trends. The Local Control Funding Formula is based on the Department of Finance's estimates of COLA and funding percentages towards the District's LCFF Target as noted above. Unrestricted local revenue is estimated to remain relatively constant for the subsequent years. Thanks

to our on-going parcel tax and donation from the Federated Indians of Graton Rancheria. Restricted federal and local revenue increases are associated with increased costs relating to self-funded programs. State revenue is expected to stay relatively flat.

***Expenditure Assumptions:***

Certificated step and column costs are expected to increase by 1.5% each year. Classified step costs are expected to increase by 1.5% each year. Restricted certificated and classified salaries include a reduction of 22.5FTE in 2026-27 due to the spending down of one-time restricted programs. Some of these positions may be added back to the budget if funding is made available.

As a result of changes to salaries, adjustments to benefits are made to reflect the effects of salary changes noted above, program adjustments, and expected increases to employer pension costs as per the discussion provided earlier in this report.

Unrestricted supplies and operating expenditures are estimated to remain constant. Restricted supplies and operating expenditures are estimated to decrease for 2026-27 primarily due to programs ending as noted above. Capital outlay and other outgo is estimated to remain relatively constant. Indirect costs from restricted programs are expected to decrease for 2026-27 due to program adjustments noted above and remain constant thereafter. Contributions to restricted programs are expected to increase for 2026-27 and increase thereafter due to step and additional pension costs for restricted programs that receive support from the unrestricted General Fund.

***Estimated Ending Fund Balances:***

During 2026-27, the district estimates that the Unrestricted General Fund is projected to deficit spend by \$4.3million resulting in an ending Unrestricted General Fund balance of approximately -\$6million.

During 2027-28, the district estimates that the General Fund is projected to deficit spend by \$4 million resulting in an ending General Fund balance of -\$10million.

Illustrated below is the multi-year projection of the Unrestricted General Fund for the current and two subsequent years that show the amounts under the State mandated reserve of three percent of total General Fund outgo:

<b>2025-26 1st Interim Multi-Year Projection (Unrestricted General Fund)</b>			
<b>Description</b>	<b>2025-26 Budget</b>	<b>Projected 2026-27</b>	<b>Projected 2027-28</b>
Total Revenues	85,451,657	89,042,041	91,839,783
Total Expenditures	66,807,971	68,596,459	70,089,705
Excess/(Deficiency)	18,643,686	20,445,582	21,750,078
Transfer to RRMA & SpEd	(23,767,218)	(24,743,771)	(25,769,711)
<b>Surplus/(Deficit) (Total Rev - Total Exp)</b>	<b>(5,123,532)</b>	<b>(4,298,189)</b>	<b>(4,019,633)</b>
Add: Beginning Fund Balance	3,418,146	(1,705,386)	(6,003,575)
<b>FD 01 Unrestricted Ending Fund Balance</b>	<b>(1,705,386)</b>	<b>(6,003,575)</b>	<b>(10,023,208)</b>
<b>Special Reserve - Fund 17</b>	<b>3,955,819</b>	<b>3,955,819</b>	<b>3,955,819</b>
AB 1200 Reserve Percentage	2%	-2%	-5%

***Conclusion:***

The multi-year projection shows that the district will be able to meet its financial obligations for the current year, but is currently projecting that it may not be able to meet its financial obligations during the two subsequent years (qualified certification).

Administration is examining the budget and corresponding programs in greater detail with the purpose of proposing a plan to reduce expenditures in order to maintain minimum economic uncertainty reserve levels and have the necessary cash in order to ensure that the district remains fiscally solvent.





# The Common Message

**2025-26 First Interim Report**

**BASC**

Business and Administration  
Services Committee

## Writers and Contributors

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Background	Committee	
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# Sources

Association of California School Administrators
Ball/Frost Group, LLC
California Association of School Business Officials
California Collaborative for Educational Excellence
California Department of Education
California Department of Finance
California Public Employees' Retirement System
California State Teachers' Retirement System
California State Board of Education
California School Boards Association
California School Information Services
Capitol Advisors
Fiscal Crisis and Management Assistance Team
K-12 High Speed Network
National Forest Counties and Schools Coalition
School Services of California
Small School Districts' Association
Statewide Local Educational Consortium Co-Chairs
WestEd

**The Sonoma County Office of Education has also provided SCOE Biz Bulletin No. 26-07 for reading in conjunction with the Common Message, which includes guidance specific to Sonoma County LEAs.**

## **Background**

Since May 2008, county office of education (COE) chief business officials (CBOs) have collaborated to develop common messages to guide districts in crafting assumptions for their budget and interim reports. The Business and Administration Services Committee (BASC) supports this endeavor by providing COE CBOs with a uniform common message based on assumptions used by the California Department of Finance (DOF).

The Business Administration Services Committee (BASC) would like to thank the DOF, State Board of Education (SBE), California Department of Education (CDE), Fiscal Crisis and Management Assistance Team (FCMAT), and our colleagues listed in the “[Sources](#)” section of this message for providing BASC and our local educational agencies (LEAs) with the most up-to-date information at the time of writing.

The BASC Common Message is intended to provide guidance and recommendations to COEs, which then tailor this guidance to the unique circumstances of the local educational agencies (LEAs) in their respective counties. Even within a single county, the guidance may vary considerably based on each district’s educational, fiscal and operational characteristics. Consequently, districts and other entities seeking to understand the guidance applicable to a specific LEA should refer to the information released by the COE in the county where that LEA is located.

## **Key Guidance Based on the 2025-26 Adopted State Budget**

Governor Gavin Newsom signed several budget bills (SB 101, AB 102, SB 103, AB 104, SB 105) and trailer bills (AB 121, SB 120, SB 147, SB 151) to adopt and implement the 2025-26 State Budget. The budget retained the majority of the proposals included in the May Revision; however, some additional changes were incorporated. The final budget agreement solves an \$11.8 billion general fund deficit for 2025-26 and provides a balanced fiscal plan with reductions in growth in state spending while maintaining key programs.

Key TK-12 funding provisions include the following:

- Revised estimates of general fund revenues result in updated Proposition 98 guarantee levels: \$98.5 billion for 2023-24, \$119.9 billion for 2024-25, and \$114.6 billion for 2025-26. These revised levels represent a \$3.9 billion increase over the three-year period relative to the 2024 Budget Act. Due to the risk in revenue projections, the 2025-26 budget appropriates the 2024-25 level at \$118 billion — \$1.9 billion below the most recent calculation. This difference, referred to as settle-up, reflects uncertainty in revenue

estimates and is intended to protect core program funding if realized. Proposition 98 is calculated using Test 2 for 2023-24 and Test 1 for both 2024-25 and 2025-26.

- Revises the 2024-25 mandatory Proposition 98 Rainy Day fund deposit down to \$455 million. There is a mandatory withdrawal of \$455 million in 2025-26. Of that amount, \$405.3 million will be used to fund LCFF in 2025-26. This mandatory withdrawal will exhaust the fund balance of the reserve account in 2025-26. Consequently, the Proposition 98 Rainy Day fund balance is insufficient to trigger the local reserve cap in 2025-26.
- Maintains a 2.3% funded cost-of-living adjustment (COLA) to the Local Control Funding Formula (LCFF). When combined with population growth adjustments, this results in a \$2.1 billion increase compared to the 2024 Budget Act. Categorical programs receiving COLA include Special Education, Child Nutrition, Youth in Foster Care, Mandated Block Grant, Charter School Facilities Grant Program, American Indian Education Centers, the American Indian Early Childhood Education Program, and the LCFF Equity Multiplier.
- Includes a \$1.9 billion deferral of LCFF apportionments from June 2026 to July 2026. In addition, prior deferrals from 2024-25 totaling \$246.6 million for TK-12 education are fully repaid in 2025-26.
- Maintains investment of a total of \$2.1 billion in ongoing funding (inclusive of all prior years' investments) to support the full implementation of universal transitional kindergarten (TK), ensuring all children who turn four years old by September 1 of the school year can enroll in TK. An additional \$1.2 billion was provided in ongoing funding to support lowering the average student-to-adult ratio from 12-to-1 to 10-to-1 in every TK classroom beginning in 2025-26.
- Provides an additional \$606.8 million in ongoing investment in Expanded Learning Opportunities Program for full program implementation and to support the Legislature's intent to increase Rate 2 to \$1,575. The budget lowers the eligibility threshold for universal access, expanding it to include LEAs with an unduplicated pupil percentage (UPP) of at least 55%, reduced from the previous threshold of 75%. Additionally, the 2025-26 State Budget includes one-time funding of \$590.6 million to account for the 55% UPP change for Rate 1. It also allocates \$10.4 million to increase the minimum entitlement grant amount from \$50,000 to \$100,000 per LEA. To allow time for new Rate 1 LEAs to expand their programs to serve additional students, LEAs are granted a grace period for compliance with the requirement for universal access. Starting in 2025-26, LEAs that are new to Rate 1 will be audited for compliance with their prior-year Rate 2 requirements during their first year of eligibility for Rate 1 funding, and will be audited for compliance with Rate 1 requirements each year thereafter.
- Provides \$480 million in one-time Proposition 98 funding to support literacy instruction aligned with the English Language Arts (ELA)/English Language Development (ELD) Framework for all students, composed of the following investments: \$215 million to expand the existing Literacy and Reading Specialists Grant Program; \$200 million to

support evidenced-based professional learning for elementary school educators aligned with the ELA/ELD Framework; \$40 million for the purchase of screening materials and training for educators to administer literacy screening; \$15 million for Literacy and Mathematics Networks to support the implementation of evidence-based practices aligned with curriculum frameworks; and \$10 million in funding for a COE to partner with the University of California, San Francisco (UCSF) Dyslexia Center to support the Multitudes screener.

- Includes multiple investments intended to support teachers and improve access to the educator pipeline: \$300 million in one-time Proposition 98 funding for the Student Teacher Stipend Program, which will provide \$10,000 grants to teacher candidates who complete the required student teaching hours beginning in 2026-27 and continuing through 2028-29. Of this amount, \$5 million is allocated for a public outreach campaign and grant management system. Also includes \$70 million in one-time Proposition 98 funding to increase funding for the Teacher Residency Grant Program, and \$30 million of one-time Proposition 98 funding to extend the timeline of the existing National Board Certification Incentive Program to encourage teachers to serve in high-poverty schools.
- Allocates \$1.7 billion in one-time Proposition 98 for the Student Support and Professional Development Discretionary Block Grant. The block grant gives LEAs discretionary fiscal support to address rising costs, including, but not limited to, the following: (1) professional development for teachers on the ELA/ELD framework and Literacy Roadmap, with a focus on strategies to support literacy for English learners; (2) professional development for teachers on the Mathematics Framework; (3) teacher recruitment and retention strategies; and (4) career pathways and dual enrollment expansion programs aligned with the Master Plan for Career Education. The CDE calculated the block grant to be \$313.08 per ADA reported as of the 2024-25 second principal apportionment.
- Maintains \$378.6 million in one-time funding to support the Learning Recovery Emergency Block Grant (LREBG) through the 2027-28 school year. Allocation information can be found on the following CDE web page:  
<https://www.cde.ca.gov/fg/fo/r14/lrebg25result.asp> .
- Provides \$150 million in one-time Proposition 98 funding for career technical education and career pathways programming. These funds will be used to augment the Career Technical Education Incentive Grant (CTEIG) program, and will be allocated under the program parameters included in SB 638.
- The Universal School Meals Support Grant provides one-time Proposition 98 funding of \$145 million for specialized kitchen equipment, infrastructure improvements, staff training, and the procurement of sustainably grown food to increase freshly prepared meals. Additionally, the budget provides \$10 million to support recruitment and retention of food service workers and \$5 million to fund a study of the impact of particularly harmful ultra-processed foods in California school meals.

Congress recently approved significant cuts to Medicaid and the Supplemental Nutrition Assistance Program (SNAP). These reductions may impact schools in two ways. First, they change eligibility for participation in safety net programs that are used in the automatic categorical eligibility match done for free and reduced-price meals (FRPM). Reducing FRPM eligibility will affect the unduplicated pupil count/percentage, which is used in LCFF and more than 15 other programs to determine funding allocations to LEAs. Second, they force the state to adjust school funding to mitigate the impact of federal funding cuts. At the same time, projected declines in state revenue and increasing Medi-Cal costs have contributed to a structural budget deficit that is projected to grow significantly. Federal funding reductions, especially to Medicaid, will significantly increase the state's budget deficit and require the Legislature to make difficult reductions in other areas.

Given the risks to the state budget and changes in federal funding, LEAs should exercise caution before making any long-term commitments and should consider increasing reserves to manage potential cash deferrals and absorb potential state and federal funding reductions.

## **Planning Factors for 2025-26 and Multiyear Projections**

Following are key planning factors for LEAs to include in their 2025-26 adopted budgets and multiyear projections (MYPs) based on the latest information available at the time of writing.

Planning Factor	2025-26	2026-27	2027-28
Cost-of-Living Adjustment (COLA)			
Local Control Funding Formula (LCFF) COLA	2.30%	3.02%	3.42%
Special Education COLA	2.30%	3.02%	3.42%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	26.81%	26.90%	27.80%
State Unemployment Insurance	0.05%	0.05%	0.05%
Lottery			
Unrestricted per ADA	\$190.00	\$190.00	\$190.00
Proposition 20 per ADA	\$82.00	\$82.00	\$82.00

Minimum Wage	\$16.90 <sup>1</sup>	\$17.40 <sup>2</sup>	\$17.80 <sup>3</sup>
Universal TK/ADA LCFF add-on	\$5,545.00	\$5,712.00	\$5,907.00
Mandate Block Grant			
School Districts			
Grades K-8 per ADA	\$39.09	\$40.27	\$41.65
Grades 9-12 per ADA	\$76.48	\$78.79	\$81.48
Charter Schools			
Grades K-8 per ADA	\$20.52	\$21.14	\$21.86
Grades 9-12 per ADA	\$58.21	\$59.97	\$62.02

<sup>1</sup>Effective January 1, 2026, <sup>2</sup>Effective January 1, 2027, <sup>3</sup>Effective January 1, 2028.

## Federal Funding Uncertainties

Federal funding for public education continues to evolve. The federal government is taking unprecedented and unpredictable actions that affect the education community. LEAs can view the latest guidance from the CDE at the following web page: <https://www.cde.ca.gov/nr/fa/>

Due to the current federal shutdown, federal agencies may be short staffed. Depending on the federal program and the length of the shutdown, LEAs could eventually have issues accessing certain federal funds. Therefore, LEAs should analyze cash on hand to determine if short-term financing is required. It is not known how long the shutdown will last. Once the federal government reopens, expect a delay before operations resume.

## Deficit Spending

Declining enrollment, coupled with the expiration of federal one-time funds, may result in deficit spending for many school districts. It is essential to distinguish between ongoing structural deficits and one-time shortfalls. As districts work to balance their budgets, any significant reductions shown in multiyear financial projections should be supported by concrete spending reduction plans or accompanied by a fiscal solvency statement that outlines the governing board's commitment to future corrective actions.

To maintain financial health, districts should conduct monthly cash flow analyses to monitor trends and proactively address potential cash shortages. For guidance, refer to [FCMAT's April 2020 fiscal alert about effective cash management during uncertain times](#).

As fund balances potentially decline, districts must exercise caution when allocating resources for long-term commitments, including negotiated salary increases. Modest revenue gains from

the cost-of-living adjustment (COLA) may be offset by declining enrollment and rising payroll costs, including increases in retirement and health benefit rates. Each district's capacity to implement and sustain salary increases will depend on its unique financial position. Economic trends also suggest that the LCFF COLA for 2026-27 could be lower than what is included in the LCFF planning factors. Districts should consider creating alternative scenarios that assume a lower COLA in the subsequent years.

Because deficit spending erodes fund balance reserves, it is critical to maintain substantial reserves to buffer against future economic downturns. The Government Finance Officers Association recommends reserves of at least 17%, which typically equals two months of salary expenditures for most organizations. Although school districts may be subject to reserve cap limitations on assigned and unassigned fund balances during periods of strong state revenue, it remains prudent to regularly review overall reserves to ensure long-term fiscal stability. Note that the reserve cap is not applicable for 2025-26 but may be reinstated in future years.

## **Considerations for Reductions in Force**

Declining enrollment and the end of substantial amounts of one-time funding have most LEAs in an unsustainable deficit-spending scenario. Any structural deficit, in which ongoing expenditures exceed ongoing revenues, must be corrected sooner rather than later to avoid fiscal distress.

The first interim report is the version of the LEA's budget that provides the information needed to determine the amount of expenditure reductions an LEA should implement for the following fiscal year. The largest expense in an LEA is salaries and the associated benefits. If the first interim report indicates a structural deficit, identifying the total dollar amount of reductions that need to be implemented by July 1, 2026, is critical because the layoff provisions in statute are unforgiving. Education Code 44949 for certificated staff and 45117 for classified staff govern the process for layoffs, specifying a notification date of March 15th for both certificated and classified positions.

The governing board of an LEA will need time to review many options for reductions and take appropriate action. With the complexities of credentialing needs, seniority lists, bumping rights, enrollment projections by school sites, master schedules, and so on, it is imperative that reductions in force and notifications to employees by March 15th exceed the total amount of reductions needed for the following fiscal year.

## **Fiscal Stabilization Plan**

A stabilization plan serves as a road map to restore fiscal solvency when a district's reserves are projected to fall below the state-required minimum (3% for most districts). Under AB 1200 and AB 2756, county offices of education are required to ensure that each district that has a negative or qualified budget certification develops and implements a stabilization plan to demonstrate how it will regain and maintain fiscal health.

The plan must clearly show how the district will:

- Eliminate ongoing structural deficits.
- Rebuild reserves to at least the state-required minimum.
- Maintain solvency across the three-year multiyear projection (MYP)

Although required for districts with qualified or negative budget certifications, a stabilization plan is also considered **best practice** for districts that have a structural deficit but are still meeting reserve requirements. Even when positive certification is possible, proactive planning helps an LEA do the following:

- Identify and address structural deficits early — before reserves are depleted.
- Avoid sudden, severe budget cuts by phasing in adjustments over time.
- Demonstrate fiscal responsibility to the board, staff, bargaining units, and the community.
- Strengthen credibility with oversight agencies, such as the COE, CDE, or FCMAT.
- Support long-term stability by aligning ongoing revenues and expenditures.

### **Key Elements of a Stabilization Plan**

- Assessment of Current Condition — Identify the factors leading to fiscal distress, including enrollment and ADA trends, rising costs, and structural imbalances.
- Expenditure Reductions — Outline cost-saving measures such as staffing adjustments, program realignment, and operational efficiencies.
- Revenue Enhancements — Consider opportunities for additional funding, including grants, parcel taxes, or improved attendance recovery strategies
- Retirement Incentives — Evaluate potential cost savings from early retirement or separation incentives.
- Use of Reserves and One-Time Funds — Plan for strategic, temporary use of reserves while avoiding reliance on one-time funds for ongoing expenses.
- Timelines and Milestones — Establish clear deadlines for board approval, implementation of reductions, and progress benchmarks.
- Communication Plan — Ensure transparent communication with the board, staff, bargaining units, and the community to build trust and understanding.
- Oversight and Monitoring — Provide regular updates to the board and COE, with progress measured against specific targets.
- Reasonableness —Fiscal stabilization plans must be reasonable and include sufficient detail to allow oversight agencies to assess the reasonableness of the plan.

Districts must document assumptions (e.g., enrollment projections, COLA, step-and-column, benefit cost increases). Collaboration with labor groups is often necessary, particularly when expenditure reductions involve staffing. Long-term strategies, such as right-sizing operations in response to declining

enrollment, should be included. Conservative budgeting practices — such as avoiding overestimation of revenues or underestimation of expenditures — are essential.

Developing a stabilization plan requires difficult decisions, but thoughtful planning, transparency, and conservative financial management are critical to restoring confidence and ensuring long-term fiscal stability. Proactively adopting a plan, even when reserves are above the minimum, can prevent future crises and provide a structured path to sustainability.

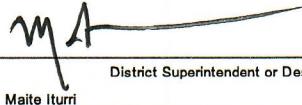
## **Summary**

This edition of the Common Message provides LEAs with data and guidance for the First Interim and related information for board presentations. The state budget continues to face increased risk due to changes in federal policy and funding, which may affect both revenues and expenditures. LEAs must navigate short-and long-term challenges, including volatility in the state revenue forecast, declining enrollment and attendance, rising pension costs, inflationary pressures, and the expiration of one-time funds. Because each LEA's funding and program structure is unique, it remains essential for LEAs to continually assess local conditions, collaborate closely with their respective COEs, and develop comprehensive plans to maintain fiscal solvency while preserving the integrity of their educational programs.

SECTION II

CERTIFICATION

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: 

District Superintendent or Designee

Printed Name: Maite Iturri

Date: 12. 15. 2025

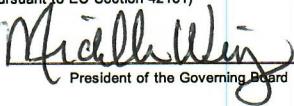
Title: Superintendent

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

To the County Superintendent of Schools:

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

Meeting Date: December 09, 2025

Signed: 

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: John Bartolome

Telephone: 707-792-4705

Title: Chief Business Official

E-mail: john\_bartolome@crpusd.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.		<input checked="" type="checkbox"/>
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.		<input checked="" type="checkbox"/>
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.		<input checked="" type="checkbox"/>
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.		<input checked="" type="checkbox"/>
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.	<input checked="" type="checkbox"/>	
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.	<input checked="" type="checkbox"/>	
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.		<input checked="" type="checkbox"/>
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).	<input checked="" type="checkbox"/>	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		<input checked="" type="checkbox"/>
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.		<input checked="" type="checkbox"/>
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.		<input checked="" type="checkbox"/>
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.		<input checked="" type="checkbox"/>

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? <ul style="list-style-type: none"> <li>• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2024-25) annual payment?</li> <li>• 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?</li> </ul>	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? <ul style="list-style-type: none"> <li>• If yes, have there been changes since budget adoption in OPEB liabilities?</li> </ul>	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)? <ul style="list-style-type: none"> <li>• If yes, have there been changes since budget adoption in self-insurance liabilities?</li> </ul>	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for: <ul style="list-style-type: none"> <li>• Certificated? (Section S8A, Line 1b)</li> <li>• Classified? (Section S8B, Line 1b)</li> <li>• Management/supervisor/confidential? (Section S8C, Line 1b)</li> </ul>	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: <ul style="list-style-type: none"> <li>• Certificated? (Section S8A, Line 3)</li> <li>• Classified? (Section S8B, Line 3)</li> </ul>	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

SECTION III  
GENERAL FUND – FORM 01

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources	8010-8099	81,657,348.00	79,224,030.00	11,765,399.78	79,224,030.00	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	2,384,640.00	2,384,640.00	193,292.16	2,384,640.00	0.00	0.0%	
4) Other Local Revenue	8600-8799	3,866,686.00	3,842,987.00	244,805.37	3,842,987.00	0.00	0.0%	
5) TOTAL, REVENUES		87,908,674.00	85,451,657.00	12,203,497.31	85,451,657.00			
<b>B. EXPENDITURES</b>								
1) Certificated Salaries	1000-1999	29,403,781.00	29,364,820.00	8,051,672.22	29,364,820.00	0.00	0.0%	
2) Classified Salaries	2000-2999	7,825,888.00	8,013,200.00	2,545,578.12	8,013,200.00	0.00	0.0%	
3) Employee Benefits	3000-3999	19,490,220.00	20,225,618.00	5,592,001.58	20,225,617.82	.18	0.0%	
4) Books and Supplies	4000-4999	770,836.00	790,796.00	272,892.43	790,796.28	(.28)	0.0%	
5) Services and Other Operating Expenditures	5000-5999	8,851,514.00	8,847,097.00	2,959,265.68	8,847,096.90	.10	0.0%	
6) Capital Outlay	6000-6999	0.00	0.00	3,942.85	0.00	0.00	0.0%	
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299	20,000.00	20,000.00	4,054.00	20,000.00	0.00	0.0%	
8) Other Outgo - Transfers of Indirect Costs	7400-7499	(453,585.00)	(453,560.00)	0.00	(453,560.00)	0.00	0.0%	
9) TOTAL, EXPENDITURES	7300-7399	65,908,654.00	66,807,971.00	19,429,406.88	66,807,971.00			
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		22,000,020.00	18,643,686.00	(7,225,909.57)	18,643,686.00			
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%	
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%	
2) Other Sources/Uses								
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%	
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%	
3) Contributions	8980-8999	(22,846,366.00)	(23,767,218.00)	0.00	(23,767,218.00)	0.00	0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES		(22,846,366.00)	(23,767,218.00)	0.00	(23,767,218.00)			
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		(846,346.00)	(5,123,532.00)	(7,225,909.57)	(5,123,532.00)			
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791	2,776,342.00	3,418,146.00		3,418,146.03	.03	0.0%	
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)		2,776,342.00	3,418,146.00		3,418,146.03			
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)		2,776,342.00	3,418,146.00		3,418,146.03			
2) Ending Balance, June 30 (E + F1e)		1,929,996.00	(1,705,386.00)		(1,705,385.97)			
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		0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements	9750		0.00	0.00		0.00		
Other Commitments	9760		0.00	0.00		0.00		
d) Assigned								
Other Assignments	9780		0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789		0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790		1,929,996.00	(1,705,386.00)		(1,705,385.97)		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year	8011		36,194,738.00	35,081,637.00	9,656,596.00	35,081,637.00	0.00	0.0%
Education Protection Account State Aid - Current Year	8012		12,858,258.00	10,400,616.00	2,383,736.00	10,400,616.00	0.00	0.0%
State Aid - Prior Years	8019		0.00	0.00	(205,399.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions	8021		157,629.00	156,871.00	0.00	156,871.00	0.00	0.0%
Timber Yield Tax	8022		0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8029		0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes	8041		28,883,211.00	29,640,441.00	39,623.96	29,640,441.00	0.00	0.0%
Unsecured Roll Taxes	8042		699,583.00	707,867.00	0.00	707,867.00	0.00	0.0%
Prior Years' Taxes	8043		0.00	0.00	(20.07)	0.00	0.00	0.0%
Supplemental Taxes	8044		1,339,734.00	1,150,300.00	259,842.89	1,150,300.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)	8045		3,496,286.00	4,095,940.00	0.00	4,095,940.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)	8047		403,000.00	522,000.00	0.00	522,000.00	0.00	0.0%
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			84,032,439.00	81,755,672.00	12,134,379.78	81,755,672.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,375,091.00)	(2,531,642.00)	(368,980.00)	(2,531,642.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			81,657,348.00	79,224,030.00	11,765,399.78	79,224,030.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations	8110		0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement	8181		0.00	0.00	0.00	0.00		
Special Education Discretionary Grants	8182		0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	292,868.00	292,868.00	0.00	292,868.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,225,000.00	1,225,000.00	(34,217.84)	1,225,000.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Arts and Music in Schools (Prop 28)	6770	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	866,772.00	866,772.00	227,510.00	866,772.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,384,640.00</b>	<b>2,384,640.00</b>	<b>193,292.16</b>	<b>2,384,640.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll	8615		0.00	0.00	0.00	0.00		
Unsecured Roll	8616		0.00	0.00	0.00	0.00		
Prior Years' Taxes	8617		0.00	0.00	0.00	0.00		
Supplemental Taxes	8618		0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes	8621		1,345,000.00	1,345,000.00	(133.50)	1,345,000.00	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		170,000.00	170,000.00	8,820.00	170,000.00	0.00	0.0%
Interest	8660		350,000.00	350,000.00	140,524.16	350,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees	8671		0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	8672		0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	8675		0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	8677		40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Mitigation/Developer Fees	8681		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	8689		0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment	8691		0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources	8697		0.00	0.00	0.00	0.00		
All Other Local Revenue	8699		1,961,686.00	1,937,987.00	95,594.71	1,937,987.00	0.00	0.0%
Tuition	8710		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In	8781-8783		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,866,686.00	3,842,987.00	244,805.37	3,842,987.00	0.00	0.0%
TOTAL, REVENUES			87,908,674.00	85,451,657.00	12,203,497.31	85,451,657.00	0.00	0.0%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries	1100		23,187,357.00	23,123,143.00	6,163,571.92	23,123,143.00	0.00	0.0%
Certificated Pupil Support Salaries	1200		2,223,233.00	2,230,498.00	605,317.98	2,230,498.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300		3,879,554.00	3,897,542.00	1,282,782.32	3,897,542.00	0.00	0.0%
Other Certificated Salaries	1900		113,637.00	113,637.00	0.00	113,637.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			29,403,781.00	29,364,820.00	8,051,672.22	29,364,820.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries	2100		790,859.00	823,443.00	224,846.56	823,443.00	0.00	0.0%
Classified Support Salaries	2200		2,436,980.00	2,458,053.00	858,808.13	2,458,053.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		821,896.00	824,883.00	284,728.12	824,883.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		2,871,819.00	2,911,940.00	967,478.06	2,911,940.00	0.00	0.0%
Other Classified Salaries	2900		904,334.00	994,881.00	209,717.25	994,881.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,825,888.00	8,013,200.00	2,545,578.12	8,013,200.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS	3101-3102		5,561,177.00	5,534,560.00	1,503,231.80	5,534,560.24	(.24)	0.0%
PERS	3201-3202		2,042,763.00	2,024,553.00	589,385.08	2,024,552.74	.26	0.0%
OASDI/Medicare/Alternative	3301-3302		1,002,381.00	1,013,144.00	300,937.33	1,013,144.65	(.65)	0.0%
Health and Welfare Benefits	3401-3402		9,532,141.00	10,239,680.00	2,746,604.30	10,239,680.00	0.00	0.0%
Unemployment Insurance	3501-3502		18,136.00	18,166.00	5,098.76	18,165.21	.79	0.0%
Workers' Compensation	3601-3602		537,265.00	599,158.00	170,120.55	599,157.98	.02	0.0%
OPEB, Allocated	3701-3702		796,357.00	796,357.00	276,623.76	796,357.00	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			19,490,220.00	20,225,618.00	5,592,001.58	20,225,617.82	.18	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials	4100		0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials	4200		5,713.00	5,713.00	0.00	5,713.00	0.00	0.0%
Materials and Supplies	4300		719,492.00	730,120.00	253,854.15	730,120.28	(.28)	0.0%
Noncapitalized Equipment	4400		45,631.00	54,963.00	19,038.28	54,963.00	0.00	0.0%
Food	4700		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			770,836.00	790,796.00	272,892.43	790,796.28	(.28)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services	5100		0.00	4,400.00	0.00	4,400.00	0.00	0.0%
Travel and Conferences	5200		106,094.00	118,116.00	71,159.60	118,116.00	0.00	0.0%
Dues and Memberships	5300		48,322.00	49,516.00	47,788.00	49,516.00	0.00	0.0%
Insurance	5400-5450		1,142,604.00	1,142,604.00	0.00	1,142,604.00	0.00	0.0%
Operations and Housekeeping Services	5500		2,675,828.00	2,675,828.00	811,431.97	2,675,828.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		172,577.00	170,553.00	53,079.92	170,552.90	.10	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		(15,000.00)	(15,000.00)	0.00	(15,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		4,415,705.00	4,394,996.00	1,883,245.98	4,394,996.00	0.00	0.0%
Communications	5900		305,384.00	306,084.00	92,560.21	306,084.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>8,851,514.00</b>	<b>8,847,097.00</b>	<b>2,959,265.68</b>	<b>8,847,096.90</b>	<b>.10</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land	6100		0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	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	3,942.85	0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>3,942.85</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict	7110		0.00	0.00	0.00	0.00	0.00	0.0%
Attendance Agreements	7130		0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools								
Tuition, Excess Costs, and/or Deficit Payments	7141		0.00	0.00	0.00	0.00	0.00	0.0%
Payments to Districts or Charter Schools	7142		20,000.00	20,000.00	4,054.00	20,000.00	0.00	0.0%
Payments to County Offices	7143		0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs								
Transfers of Pass-Through Revenues	7211		0.00	0.00	0.00	0.00	0.00	0.0%
To Districts or Charter Schools	7212		0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	7213		0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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)			20,000.00	20,000.00	4,054.00	20,000.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(453,585.00)	(453,560.00)	0.00	(453,560.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(453,585.00)	(453,560.00)	0.00	(453,560.00)	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			65,908,654.00	66,807,971.00	19,429,406.88	66,807,971.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and								
Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) <b>TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) <b>TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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) <b>TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(22,846,366.00)	(23,767,218.00)	0.00	(23,767,218.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(22,846,366.00)	(23,767,218.00)	0.00	(23,767,218.00)	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(22,846,366.00)	(23,767,218.00)	0.00	(23,767,218.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources	8010-8099	1,383,105.00	1,383,105.00	0.00	1,383,105.00	0.00	0.0%	
2) Federal Revenue	8100-8299	2,917,537.00	3,052,511.00	824,212.78	3,052,510.70	(.30)	0.0%	
3) Other State Revenue	8300-8599	9,101,545.00	9,997,581.00	3,507,615.38	9,997,581.00	0.00	0.0%	
4) Other Local Revenue	8600-8799	5,090,985.00	5,244,007.00	1,335,001.69	5,244,006.78	(.22)	0.0%	
5) TOTAL, REVENUES		18,493,172.00	19,677,204.00	5,666,829.85	19,677,203.48			
<b>B. EXPENDITURES</b>								
1) Certificated Salaries	1000-1999	11,851,393.00	11,991,943.00	3,265,723.35	11,991,942.57	.43	0.0%	
2) Classified Salaries	2000-2999	7,572,303.00	7,770,933.00	2,151,996.22	7,770,933.00	0.00	0.0%	
3) Employee Benefits	3000-3999	13,120,414.00	14,207,225.00	2,846,977.57	14,207,223.64	1.36	0.0%	
4) Books and Supplies	4000-4999	1,433,522.00	3,279,128.00	999,390.37	3,279,128.74	(.74)	0.0%	
5) Services and Other Operating Expenditures	5000-5999	10,652,262.00	11,981,536.00	2,708,678.95	11,981,536.05	(.05)	0.0%	
6) Capital Outlay	6000-6999	0.00	201,256.00	165,878.65	201,256.00	0.00	0.0%	
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299	0.00	0.00	(122,263.00)	0.00	0.00	0.0%	
8) Other Outgo - Transfers of Indirect Costs	7400-7499	453,585.00	453,560.00	0.00	453,560.00	0.00	0.0%	
9) TOTAL, EXPENDITURES	7300-7399	45,083,479.00	49,885,581.00	12,016,382.11	49,885,580.00			
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		(26,590,307.00)	(30,208,377.00)	(6,349,552.26)	(30,208,376.52)			
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In	8900-8929	1,000,000.00	1,075,000.00	0.00	1,075,000.00	0.00	0.0%	
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%	
2) Other Sources/Uses								
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%	
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%	
3) Contributions	8980-8999	22,846,366.00	23,767,218.00	0.00	23,767,218.00	0.00	0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES		23,846,366.00	24,842,218.00	0.00	24,842,218.00			
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		(2,743,941.00)	(5,366,159.00)	(6,349,552.26)	(5,366,158.52)			
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791	6,649,728.00	9,869,790.00		9,869,787.69	(2.31)	0.0%	
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)		6,649,728.00	9,869,790.00		9,869,787.69			
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)		6,649,728.00	9,869,790.00		9,869,787.69			
2) Ending Balance, June 30 (E + F1e)		3,905,787.00	4,503,631.00		4,503,629.17			
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711	0.00	0.00		0.00			
Stores	9712	0.00	0.00		0.00			
Prepaid Items	9713	0.00	0.00		0.00			
All Others	9719	0.00	0.00		0.00			

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted	9740		3,905,787.00	4,503,632.00		4,503,629.17		
c) Committed						0.00		
Stabilization Arrangements	9750		0.00	0.00		0.00		
Other Commitments	9760		0.00	0.00		0.00		
d) Assigned						0.00		
Other Assignments	9780		0.00	0.00		0.00		
e) Unassigned/Unappropriated						0.00		
Reserve for Economic Uncertainties	9789		0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790		0.00	(1.00)		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year	8011		0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year	8012		0.00	0.00	0.00	0.00		
State Aid - Prior Years	8019		0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions	8021		0.00	0.00	0.00	0.00		
Timber Yield Tax	8022		0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes	8029		0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes	8041		0.00	0.00	0.00	0.00		
Unsecured Roll Taxes	8042		0.00	0.00	0.00	0.00		
Prior Years' Taxes	8043		0.00	0.00	0.00	0.00		
Supplemental Taxes	8044		0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)	8045		0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)	8047		0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes	8048		0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses	8081		0.00	0.00	0.00	0.00		
Other In-Lieu Taxes	8082		0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment	8089		0.00	0.00	0.00	0.00		
<b>Subtotal, LCFF Sources</b>			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	1,383,105.00	1,383,105.00	0.00	1,383,105.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			1,383,105.00	1,383,105.00	0.00	1,383,105.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,432,881.00	1,432,881.00	0.00	1,432,881.00	0.00	0.0%
Special Education Discretionary Grants		8182	130,386.00	130,386.00	(63,875.00)	130,386.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	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	861,398.00	977,754.00	161,316.61	977,753.70	(.30)	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	153,445.00	153,445.00	26,397.00	153,445.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	20,001.00	41,764.00	4,272.68	41,764.00	0.00	0.0%
Title III, English Learner Program	4203	8290	197,183.00	197,183.00	32,952.00	197,183.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	75,766.00	75,766.00	10,176.52	75,766.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	46,477.00	43,332.00	0.00	43,332.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	652,972.97	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>2,917,537.00</b>	<b>3,052,511.00</b>	<b>824,212.78</b>	<b>3,052,510.70</b>	<b>(.30)</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	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	500,000.00	500,000.00	(46,782.03)	500,000.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	2,309,418.00	2,309,418.00	567,402.00	2,309,418.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	305,224.00	305,224.00	30,522.41	305,224.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00		
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	319,767.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	865,186.00	1,057,091.00	295,984.00	1,057,091.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,121,717.00	5,825,848.00	2,340,722.00	5,825,848.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>9,101,545.00</b>	<b>9,997,581.00</b>	<b>3,507,615.38</b>	<b>9,997,581.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll	8615		0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	8616		0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	8617		0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	8618		0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes	8621		0.00	0.00	0.00	0.00	0.00	0.0%
Other	8622		0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	8625		0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629		0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies	8631		0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications	8632		0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	8634		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	8639		0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	8650		0.00	0.00	0.00	0.00	0.00	0.0%
Interest	8660		0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees	8671		0.00	0.00	0.00	0.00		
Non-Resident Students	8672		0.00	0.00	0.00	0.00		
Transportation Fees From Individuals	8675		0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	8677		0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees	8681		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	8689		0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment	8691		0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources	8697		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue	8699		1,233,673.00	1,386,695.00	307,627.69	1,386,694.78	(.22)	0.0%
Tuition	8710		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	3,857,312.00	3,857,312.00	1,027,374.00	3,857,312.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,090,985.00	5,244,007.00	1,335,001.69	5,244,006.78	(.22)	0.0%
TOTAL, REVENUES			18,493,172.00	19,677,204.00	5,666,829.85	19,677,203.48	(.52)	0.0%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries	1100		6,688,674.00	7,087,934.00	1,850,583.22	7,087,933.57	.43	0.0%
Certificated Pupil Support Salaries	1200		1,384,659.00	1,253,963.00	361,841.82	1,253,963.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300		1,679,153.00	1,559,559.00	501,822.23	1,559,559.00	0.00	0.0%
Other Certificated Salaries	1900		2,098,907.00	2,090,487.00	551,476.08	2,090,487.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			11,851,393.00	11,991,943.00	3,265,723.35	11,991,942.57	.43	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries	2100		4,531,773.00	4,599,190.00	1,137,251.82	4,599,190.00	0.00	0.0%
Classified Support Salaries	2200		1,324,824.00	1,291,165.00	412,593.43	1,291,165.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		1,077,983.00	1,222,056.00	388,348.87	1,222,056.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		634,223.00	616,493.00	203,984.50	616,493.00	0.00	0.0%
Other Classified Salaries	2900		3,500.00	42,029.00	9,817.60	42,029.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,572,303.00	7,770,933.00	2,151,996.22	7,770,933.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS	3101-3102		5,569,657.00	5,498,806.00	583,819.20	5,498,805.59	.41	0.0%
PERS	3201-3202		1,997,116.00	2,114,664.00	566,086.04	2,114,664.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		764,292.00	779,611.00	211,171.23	779,611.10	(.10)	0.0%
Health and Welfare Benefits	3401-3402		4,500,816.00	5,488,841.00	1,396,551.91	5,488,840.68	.32	0.0%
Unemployment Insurance	3501-3502		9,469.00	9,579.00	2,623.14	9,578.89	.11	0.0%
Workers' Compensation	3601-3602		279,064.00	315,724.00	86,726.05	315,723.38	.62	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			13,120,414.00	14,207,225.00	2,846,977.57	14,207,223.64	1.36	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials	4100		17,000.00	239,207.00	221,359.43	239,207.00	0.00	0.0%
Books and Other Reference Materials	4200		4,000.00	11,392.00	7,154.29	11,391.67	.33	0.0%
Materials and Supplies	4300		1,298,906.00	2,862,014.00	729,848.94	2,862,015.07	(1.07)	0.0%
Noncapitalized Equipment	4400		113,616.00	166,515.00	41,027.71	166,515.00	0.00	0.0%
Food	4700		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,433,522.00	3,279,128.00	999,390.37	3,279,128.74	(.74)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services	5100		6,666,725.00	7,378,061.00	1,146,763.95	7,378,061.00	0.00	0.0%
Travel and Conferences	5200		100,074.00	110,073.00	35,450.17	110,072.78	.22	0.0%
Dues and Memberships	5300		800.00	867.00	824.99	867.00	0.00	0.0%
Insurance	5400-5450		6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
Operations and Housekeeping Services	5500		17,500.00	17,500.00	5,546.04	17,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		602,049.00	622,049.00	221,788.35	622,049.00	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		3,249,745.00	3,837,155.00	1,295,191.50	3,837,155.27	(.27)	0.0%
Communications	5900		9,369.00	9,831.00	3,113.95	9,831.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>10,652,262.00</b>	<b>11,981,536.00</b>	<b>2,708,678.95</b>	<b>11,981,536.05</b>	<b>(.05)</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land	6100		0.00	2,833.00	2,833.25	2,833.00	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	198,423.00	163,045.40	198,423.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>201,256.00</b>	<b>165,878.65</b>	<b>201,256.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict	7110		0.00	0.00	0.00	0.00	0.00	0.0%
Attendance Agreements								
State Special Schools	7130		0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools	7141		0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices	7142		0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs	7143		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools	7211		0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	7212		0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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	(122,263.00)	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)			0.00	0.00	(122,263.00)	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	453,585.00	453,560.00	0.00	453,560.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			453,585.00	453,560.00	0.00	453,560.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			45,083,479.00	49,885,581.00	12,016,382.11	49,885,580.00	1.00	0.0%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and								
Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	1,000,000.00	1,075,000.00	0.00	1,075,000.00	0.00	0.0%
(a) <b>TOTAL, INTERFUND TRANSFERS IN</b>			1,000,000.00	1,075,000.00	0.00	1,075,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) <b>TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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) <b>TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	22,846,366.00	23,767,218.00	0.00	23,767,218.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			22,846,366.00	23,767,218.00	0.00	23,767,218.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			23,846,366.00	24,842,218.00	0.00	24,842,218.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources	8010-8099	83,040,453.00	80,607,135.00	11,765,399.78	80,607,135.00	0.00	0.0%	
2) Federal Revenue	8100-8299	2,917,537.00	3,052,511.00	824,212.78	3,052,510.70	(.30)	0.0%	
3) Other State Revenue	8300-8599	11,486,185.00	12,382,221.00	3,700,907.54	12,382,221.00	0.00	0.0%	
4) Other Local Revenue	8600-8799	8,957,671.00	9,086,994.00	1,579,807.06	9,086,993.78	(.22)	0.0%	
5) TOTAL, REVENUES		106,401,846.00	105,128,861.00	17,870,327.16	105,128,860.48			
<b>B. EXPENDITURES</b>								
1) Certificated Salaries	1000-1999	41,255,174.00	41,356,763.00	11,317,395.57	41,356,762.57	.43	0.0%	
2) Classified Salaries	2000-2999	15,398,191.00	15,784,133.00	4,697,574.34	15,784,133.00	0.00	0.0%	
3) Employee Benefits	3000-3999	32,610,634.00	34,432,843.00	8,438,979.15	34,432,841.46	1.54	0.0%	
4) Books and Supplies	4000-4999	2,204,358.00	4,069,924.00	1,272,282.80	4,069,925.02	(1.02)	0.0%	
5) Services and Other Operating Expenditures	5000-5999	19,503,776.00	20,828,633.00	5,667,944.63	20,828,632.95	.05	0.0%	
6) Capital Outlay	6000-6999	0.00	201,256.00	169,821.50	201,256.00	0.00	0.0%	
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299	20,000.00	20,000.00	(118,209.00)	20,000.00	0.00	0.0%	
8) Other Outgo - Transfers of Indirect Costs	7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%	
9) TOTAL, EXPENDITURES	7300-7399	110,992,133.00	116,693,552.00	31,445,788.99	116,693,551.00			
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		(4,590,287.00)	(11,564,691.00)	(13,575,461.83)	(11,564,690.52)			
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In	8900-8929	1,000,000.00	1,075,000.00	0.00	1,075,000.00	0.00	0.0%	
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%	
2) Other Sources/Uses								
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%	
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%	
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES		1,000,000.00	1,075,000.00	0.00	1,075,000.00			
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		(3,590,287.00)	(10,489,691.00)	(13,575,461.83)	(10,489,690.52)			
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791	9,426,070.00	13,287,936.00		13,287,933.72	(2.28)	0.0%	
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)		9,426,070.00	13,287,936.00		13,287,933.72			
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)		9,426,070.00	13,287,936.00		13,287,933.72			
2) Ending Balance, June 30 (E + F1e)		5,835,783.00	2,798,245.00		2,798,243.20			
Components of Ending Fund Balance								
a) Nonspendable	9711	0.00	0.00		0.00			
Revolving Cash								
Stores	9712	0.00	0.00		0.00			
Prepaid Items	9713	0.00	0.00		0.00			
All Others	9719	0.00	0.00		0.00			

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted	9740		3,905,787.00	4,503,632.00		4,503,629.17		
c) Committed						0.00		
Stabilization Arrangements	9750		0.00	0.00		0.00		
Other Commitments	9760		0.00	0.00		0.00		
d) Assigned						0.00		
Other Assignments	9780		0.00	0.00		0.00		
e) Unassigned/Unappropriated						0.00		
Reserve for Economic Uncertainties	9789		0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790		1,929,996.00	(1,705,387.00)		(1,705,385.97)		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year	8011		36,194,738.00	35,081,637.00	9,656,596.00	35,081,637.00	0.00	0.0%
Education Protection Account State Aid - Current Year	8012		12,858,258.00	10,400,616.00	2,383,736.00	10,400,616.00	0.00	0.0%
State Aid - Prior Years	8019		0.00	0.00	(205,399.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions	8021		157,629.00	156,871.00	0.00	156,871.00	0.00	0.0%
Timber Yield Tax	8022		0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8029		0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes	8041		28,883,211.00	29,640,441.00	39,623.96	29,640,441.00	0.00	0.0%
Unsecured Roll Taxes	8042		699,583.00	707,867.00	0.00	707,867.00	0.00	0.0%
Prior Years' Taxes	8043		0.00	0.00	(20.07)	0.00	0.00	0.0%
Supplemental Taxes	8044		1,339,734.00	1,150,300.00	259,842.89	1,150,300.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)	8045		3,496,286.00	4,095,940.00	0.00	4,095,940.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)	8047		403,000.00	522,000.00	0.00	522,000.00	0.00	0.0%
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			84,032,439.00	81,755,672.00	12,134,379.78	81,755,672.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,375,091.00)	(2,531,642.00)	(368,980.00)	(2,531,642.00)	0.00	0.0%
Property Taxes Transfers		8097	1,383,105.00	1,383,105.00	0.00	1,383,105.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			83,040,453.00	80,607,135.00	11,765,399.78	80,607,135.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations	8110		0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement	8181		1,432,881.00	1,432,881.00	0.00	1,432,881.00	0.00	0.0%
Special Education Discretionary Grants	8182		130,386.00	130,386.00	(63,875.00)	130,386.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	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	861,398.00	977,754.00	161,316.61	977,753.70	(.30)	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	153,445.00	153,445.00	26,397.00	153,445.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	20,001.00	41,764.00	4,272.68	41,764.00	0.00	0.0%
Title III, English Learner Program	4203	8290	197,183.00	197,183.00	32,952.00	197,183.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	75,766.00	75,766.00	10,176.52	75,766.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	46,477.00	43,332.00	0.00	43,332.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	652,972.97	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>2,917,537.00</b>	<b>3,052,511.00</b>	<b>824,212.78</b>	<b>3,052,510.70</b>	<b>(.30)</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	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	292,868.00	292,868.00	0.00	292,868.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,725,000.00	1,725,000.00	(80,999.87)	1,725,000.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	2,309,418.00	2,309,418.00	567,402.00	2,309,418.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	305,224.00	305,224.00	30,522.41	305,224.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	319,767.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	865,186.00	1,057,091.00	295,984.00	1,057,091.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,988,489.00	6,692,620.00	2,568,232.00	6,692,620.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>11,486,185.00</b>	<b>12,382,221.00</b>	<b>3,700,907.54</b>	<b>12,382,221.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	1,345,000.00	1,345,000.00	(133.50)	1,345,000.00	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	170,000.00	170,000.00	8,820.00	170,000.00	0.00	0.0%
Interest		8660	350,000.00	350,000.00	140,524.16	350,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,195,359.00	3,324,682.00	403,222.40	3,324,681.78	(.22)	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	3,857,312.00	3,857,312.00	1,027,374.00	3,857,312.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,957,671.00	9,086,994.00	1,579,807.06	9,086,993.78	(.22)	0.0%
TOTAL, REVENUES			106,401,846.00	105,128,861.00	17,870,327.16	105,128,860.48	(.52)	0.0%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries	1100		29,876,031.00	30,211,077.00	8,014,155.14	30,211,076.57	.43	0.0%
Certificated Pupil Support Salaries	1200		3,607,892.00	3,484,461.00	967,159.80	3,484,461.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300		5,558,707.00	5,457,101.00	1,784,604.55	5,457,101.00	0.00	0.0%
Other Certificated Salaries	1900		2,212,544.00	2,204,124.00	551,476.08	2,204,124.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			41,255,174.00	41,356,763.00	11,317,395.57	41,356,762.57	.43	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries	2100		5,322,632.00	5,422,633.00	1,362,098.38	5,422,633.00	0.00	0.0%
Classified Support Salaries	2200		3,761,804.00	3,749,218.00	1,271,401.56	3,749,218.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		1,899,879.00	2,046,939.00	673,076.99	2,046,939.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		3,506,042.00	3,528,433.00	1,171,462.56	3,528,433.00	0.00	0.0%
Other Classified Salaries	2900		907,834.00	1,036,910.00	219,534.85	1,036,910.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			15,398,191.00	15,784,133.00	4,697,574.34	15,784,133.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS	3101-3102		11,130,834.00	11,033,366.00	2,087,051.00	11,033,365.83	.17	0.0%
PERS	3201-3202		4,039,879.00	4,139,217.00	1,155,471.12	4,139,216.74	.26	0.0%
OASDI/Medicare/Alternative	3301-3302		1,766,673.00	1,792,755.00	512,108.56	1,792,755.75	(.75)	0.0%
Health and Welfare Benefits	3401-3402		14,032,957.00	15,728,521.00	4,143,156.21	15,728,520.68	.32	0.0%
Unemployment Insurance	3501-3502		27,605.00	27,745.00	7,721.90	27,744.10	.90	0.0%
Workers' Compensation	3601-3602		816,329.00	914,882.00	256,846.60	914,881.36	.64	0.0%
OPEB, Allocated	3701-3702		796,357.00	796,357.00	276,623.76	796,357.00	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			32,610,634.00	34,432,843.00	8,438,979.15	34,432,841.46	1.54	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials	4100		17,000.00	239,207.00	221,359.43	239,207.00	0.00	0.0%
Books and Other Reference Materials	4200		9,713.00	17,105.00	7,154.29	17,104.67	.33	0.0%
Materials and Supplies	4300		2,018,398.00	3,592,134.00	983,703.09	3,592,135.35	(1.35)	0.0%
Noncapitalized Equipment	4400		159,247.00	221,478.00	60,065.99	221,478.00	0.00	0.0%
Food	4700		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,204,358.00	4,069,924.00	1,272,282.80	4,069,925.02	(1.02)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services	5100		6,666,725.00	7,382,461.00	1,146,763.95	7,382,461.00	0.00	0.0%
Travel and Conferences	5200		206,168.00	228,189.00	106,609.77	228,188.78	.22	0.0%
Dues and Memberships	5300		49,122.00	50,383.00	48,612.99	50,383.00	0.00	0.0%
Insurance	5400-5450		1,148,604.00	1,148,604.00	0.00	1,148,604.00	0.00	0.0%
Operations and Housekeeping Services	5500		2,693,328.00	2,693,328.00	816,978.01	2,693,328.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		774,626.00	792,602.00	274,868.27	792,601.90	.10	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		(15,000.00)	(15,000.00)	0.00	(15,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		7,665,450.00	8,232,151.00	3,178,437.48	8,232,151.27	(.27)	0.0%
Communications	5900		314,753.00	315,915.00	95,674.16	315,915.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			19,503,776.00	20,828,633.00	5,667,944.63	20,828,632.95	.05	0.0%
<b>CAPITAL OUTLAY</b>								
Land	6100		0.00	2,833.00	2,833.25	2,833.00	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	198,423.00	163,045.40	198,423.00	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	3,942.85	0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	201,256.00	169,821.50	201,256.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict	7110		0.00	0.00	0.00	0.00	0.00	0.0%
Attendance Agreements								
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		20,000.00	20,000.00	4,054.00	20,000.00	0.00	0.0%
Payments to JPAs	7143		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools	7211		0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	7212		0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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	(122,263.00)	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)			20,000.00	20,000.00	(118,209.00)	20,000.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	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%
<b>TOTAL, EXPENDITURES</b>			110,992,133.00	116,693,552.00	31,445,788.99	116,693,551.00	1.00	0.0%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and								
Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,000,000.00	1,075,000.00	0.00	1,075,000.00	0.00	0.0%
(a) <b>TOTAL, INTERFUND TRANSFERS IN</b>			1,000,000.00	1,075,000.00	0.00	1,075,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) <b>TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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) <b>TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			1,000,000.00	1,075,000.00	0.00	1,075,000.00	0.00	0.0%

Resource	Description	2025-26 Projected Totals
2600	Expanded Learning Opportunities Program	628,902.79
6300	Lottery: Instructional Materials	313,154.84
6332	CA Community Schools Partnership Act - Implementation Grant	7,647.84
6383	Golden State Pathways Program	200,583.96
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	63,266.91
7311	Classified School Employee Professional Development Block Grant	22,072.26
7399	LCFF Equity Multiplier	50,000.00
7412	A-G Access/Success Grant	.84
7435	Learning Recovery Emergency Block Grant	.73
7810	Other Restricted State	67,781.50
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	686,803.69
9010	Other Restricted Local	2,463,413.81
Total, Restricted Balance		4,503,629.17



## **SECTION IV**

### **OTHER FUNDS**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			0.00	0.00	0.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		514,036.00	551,330.00		551,330.11	.11	0.0%
b) Audit Adjustments	9793		0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			514,036.00	551,330.00		551,330.11		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			514,036.00	551,330.00		551,330.11		
2) Ending Balance, June 30 (E + F1e)			514,036.00	551,330.00		551,330.11		
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		514,036.00	551,330.00		551,330.11		
c) Committed								
Stabilization Arrangements	9750		0.00	0.00		0.00		
Other Commitments	9760		0.00	0.00		0.00		
d) Assigned								
Other Assignments	9780		0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789		0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790		0.00	0.00		0.00		
<b>REVENUES</b>								
Sale of Equipment and Supplies	8631		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	8639		0.00	0.00	0.00	0.00	0.00	0.0%
Interest	8660		0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	8689		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue	8699		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.00	0.00		

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

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

Resource	Description	2025-26 Project Year Totals
8210	Student Activity Funds	551,330.11
Total, Restricted Balance		551,330.11



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	425,157.00	348,816.00	142,938.00	348,816.00	0.00	0.0%
3) Other State Revenue		8300-8599	314,065.00	637,006.00	0.00	637,006.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			739,222.00	985,822.00	142,938.00	985,822.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	739,222.00	985,822.00	399,994.45	985,822.00	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			739,222.00	985,822.00	399,994.45	985,822.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			0.00	0.00	(257,056.45)	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			0.00	0.00	(257,056.45)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789		0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790		0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs	8220		0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs	8285		0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	425,157.00	348,816.00	142,938.00	348,816.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			425,157.00	348,816.00	142,938.00	348,816.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs	8520		0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments	8530		0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources	8587		0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	314,065.00	618,963.00	0.00	618,963.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	18,043.00	0.00	18,043.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			314,065.00	637,006.00	0.00	637,006.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies	8631		0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	8634		0.00	0.00	0.00	0.00	0.00	0.0%
Interest	8660		0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees	8673		0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	8677		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	8689		0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue	8699		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			739,222.00	985,822.00	142,938.00	985,822.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries	1100		0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries	1200		0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300		0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries	1900		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries	2100		0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries	2200		0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS	3101-3102		0.00	0.00	0.00	0.00	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OASDI/Medicare/Alternative	3301-3302		0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402		0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance	3501-3502		0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation	3601-3602		0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated	3701-3702		0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials	4100		0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials	4200		0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300		0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment	4400		0.00	0.00	0.00	0.00	0.00	0.0%
Food	4700		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services	5100		0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships	5300		0.00	0.00	0.00	0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs	5710		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures	5800		739,222.00	985,822.00	399,994.45	985,822.00	0.00	0.0%
Communications	5900		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			739,222.00	985,822.00	399,994.45	985,822.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land	6100		0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others	7299		0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest	7438		0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund	7350		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			739,222.00	985,822.00	399,994.45	985,822.00		
<b>INTERFUND TRANSFERS</b>								

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

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



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources	8010-8099		0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299		1,730,000.00	1,730,000.00	44,195.39	1,730,000.00	0.00	0.0%
3) Other State Revenue	8300-8599		1,856,771.00	1,856,771.00	52,404.03	1,856,771.00	0.00	0.0%
4) Other Local Revenue	8600-8799		260,000.00	260,000.00	44,307.24	260,000.00	0.00	0.0%
5) TOTAL, REVENUES			3,846,771.00	3,846,771.00	140,906.66	3,846,771.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries	1000-1999		0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999		1,077,967.00	1,085,576.00	299,827.45	1,085,576.00	0.00	0.0%
3) Employee Benefits	3000-3999		427,325.00	462,656.00	112,138.76	462,656.00	0.00	0.0%
4) Books and Supplies	4000-4999		40,500.00	40,500.00	15,226.69	40,500.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		1,965,227.00	1,965,227.00	354,933.83	1,965,227.00	0.00	0.0%
6) Capital Outlay	6000-6999		0.00	0.00	62,047.33	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			3,511,019.00	3,553,959.00	844,174.06	3,553,959.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			335,752.00	292,812.00	(703,267.40)	292,812.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			335,752.00	292,812.00	(703,267.40)	292,812.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		2,959,947.00	3,277,314.00		3,277,313.91	(.09)	0.0%
b) Audit Adjustments	9793		0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,959,947.00	3,277,314.00		3,277,313.91		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,959,947.00	3,277,314.00		3,277,313.91		
2) Ending Balance, June 30 (E + F1e)			3,295,699.00	3,570,126.00		3,570,125.91		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711		0.00	0.00		0.00		
Stores	9712		0.00	0.00		0.00		
Prepaid Items	9713		0.00	0.00		0.00		
All Others	9719		0.00	0.00		0.00		
b) Restricted	9740		3,295,699.00	3,570,126.00		3,570,125.91		
c) Committed								
Stabilization Arrangements	9750		0.00	0.00		0.00		
Other Commitments	9760		0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments	9780		0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789		0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790		0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs	8220		1,730,000.00	1,730,000.00	44,195.39	1,730,000.00	0.00	0.0%
Donated Food Commodities	8221		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	8290		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			1,730,000.00	1,730,000.00	44,195.39	1,730,000.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs	8520		1,856,771.00	1,856,771.00	52,404.03	1,856,771.00	0.00	0.0%
All Other State Revenue	8590		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			1,856,771.00	1,856,771.00	52,404.03	1,856,771.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies	8631		0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	8634		0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	8650		0.00	0.00	0.00	0.00	0.00	0.0%
Interest	8660		50,000.00	50,000.00	29,367.87	50,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services	8677		210,000.00	210,000.00	14,939.37	210,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue	8699		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			260,000.00	260,000.00	44,307.24	260,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			3,846,771.00	3,846,771.00	140,906.66	3,846,771.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries	1300		0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries	1900		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries	2200		924,103.00	924,103.00	244,898.41	924,103.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		88,766.00	91,341.00	31,212.46	91,341.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		65,098.00	70,132.00	23,716.58	70,132.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			1,077,967.00	1,085,576.00	299,827.45	1,085,576.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS	3101-3102		0.00	0.00	0.00	0.00	0.00	0.0%
PERS	3201-3202		148,768.00	181,547.00	46,179.28	181,547.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		81,436.00	82,137.00	22,171.20	82,137.00	0.00	0.0%
Health and Welfare Benefits	3401-3402		181,057.00	181,057.00	38,841.92	181,057.00	0.00	0.0%
Unemployment Insurance	3501-3502		533.00	536.00	145.93	536.00	0.00	0.0%
Workers' Compensation	3601-3602		15,531.00	17,379.00	4,800.43	17,379.00	0.00	0.0%
OPEB, Allocated	3701-3702		0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			427,325.00	462,656.00	112,138.76	462,656.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials	4200		0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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		40,000.00	40,000.00	15,136.09	40,000.00	0.00	0.0%
Noncapitalized Equipment	4400		0.00	0.00	0.00	0.00	0.00	0.0%
Food	4700		500.00	500.00	90.60	500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			40,500.00	40,500.00	15,226.69	40,500.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services	5100		1,856,477.00	1,856,477.00	313,728.76	1,856,477.00	0.00	0.0%
Travel and Conferences	5200		1,000.00	1,000.00	98.31	1,000.00	0.00	0.0%
Dues and Memberships	5300		500.00	500.00	0.00	500.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500		1,650.00	1,650.00	0.00	1,650.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		48,000.00	48,000.00	15,139.76	48,000.00	0.00	0.0%
Transfers of Direct Costs	5710		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures	5800		57,000.00	57,000.00	25,767.00	57,000.00	0.00	0.0%
Communications	5900		600.00	600.00	200.00	600.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,965,227.00	1,965,227.00	354,933.83	1,965,227.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings	6200		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400		0.00	0.00	62,047.33	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	62,047.33	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest	7438		0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund	7350		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%
<b>TOTAL, EXPENDITURES</b>			3,511,019.00	3,553,959.00	844,174.06	3,553,959.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund	8916		0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases	8972		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBTAs	8974		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2025-26 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,422,196.52
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	47,831.13
7033	Child Nutrition: School Food Best Practices Apportionment	100,098.26
Total, Restricted Balance		3,570,125.91



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources	8010-8099		0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		100,000.00	100,000.00	39,078.93	100,000.00	0.00	0.0%
5) TOTAL, REVENUES			100,000.00	100,000.00	39,078.93	100,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries	1000-1999		0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999		0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay	6000-6999		0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			100,000.00	100,000.00	39,078.93	100,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			100,000.00	100,000.00	39,078.93	100,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791	3,771,938.00	3,855,819.00		3,855,818.84	(.16)	0.0%	
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)		3,771,938.00	3,855,819.00		3,855,818.84			
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)		3,771,938.00	3,855,819.00		3,855,818.84			
2) Ending Balance, June 30 (E + F1e)		3,871,938.00	3,955,819.00		3,955,818.84			
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711	0.00	0.00		0.00			
Stores	9712	0.00	0.00		0.00			
Prepaid Items	9713	0.00	0.00		0.00			
All Others	9719	0.00	0.00		0.00			
b) Restricted	9740	0.00	0.00		0.00			
c) Committed								
Stabilization Arrangements	9750	0.00	0.00		0.00			
Other Commitments	9760	0.00	0.00		0.00			
d) Assigned								
Other Assignments	9780	0.00	0.00		0.00			

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789		3,871,938.00	3,955,819.00		3,955,818.84		
Unassigned/Unappropriated Amount	9790		0.00	0.00		0.00		
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies	8631		0.00	0.00	0.00	0.00	0.00	0.0%
Interest	8660		100,000.00	100,000.00	39,078.93	100,000.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			100,000.00	100,000.00	39,078.93	100,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			100,000.00	100,000.00	39,078.93	100,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF	7612		0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund	7613		0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
<b>(a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

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



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	227,700.59	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	227,700.59	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	90,842.00	90,842.00	35,780.38	90,842.00	0.00	0.0%
3) Employee Benefits		3000-3999	45,125.00	45,125.00	15,454.86	45,125.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	541,343.84	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	713,152.66	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	165,061.02	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			135,967.00	135,967.00	1,470,792.76	135,967.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(135,967.00)	(135,967.00)	(1,243,092.17)	(135,967.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	10,375.00	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	10,375.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			(135,967.00)	(135,967.00)	(1,232,717.17)	(135,967.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,791,343.00	23,162,184.00		23,162,183.72	(.28)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,791,343.00	23,162,184.00		23,162,183.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,791,343.00	23,162,184.00		23,162,183.72		
2) Ending Balance, June 30 (E + F1e)			22,655,376.00	23,026,217.00		23,026,216.72		
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	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	22,655,376.00	23,026,217.00		23,026,216.72		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments	9780		0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789		0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790		0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
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%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions	8575		0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8576		0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	8590		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll	8615		0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	8616		0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	8617		0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	8618		0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes	8621		0.00	0.00	0.00	0.00	0.00	0.0%
Other	8622		0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	8625		0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629		0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies	8631		0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	8650		0.00	0.00	0.00	0.00	0.00	0.0%
Interest	8660		0.00	0.00	227,700.59	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	227,700.59	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	227,700.59	0.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries	2200		0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries	2900		90,842.00	90,842.00	35,780.38	90,842.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			90,842.00	90,842.00	35,780.38	90,842.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS	3101-3102		0.00	0.00	0.00	0.00	0.00	0.0%
PERS	3201-3202		23,014.00	23,014.00	7,748.96	23,014.00	0.00	0.0%
OASDI/Medicare/Alternativ e	3301-3302		6,737.00	6,737.00	2,636.68	6,737.00	0.00	0.0%
Health and Welfare Benefits	3401-3402		14,022.00	14,022.00	4,479.46	14,022.00	0.00	0.0%
Unemployment Insurance	3501-3502		44.00	44.00	17.24	44.00	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		1,308.00	1,308.00	572.52	1,308.00	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			45,125.00	45,125.00	15,454.86	45,125.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials	4200		0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300		0.00	0.00	49,633.36	0.00	0.00	0.0%
Noncapitalized Equipment	4400		0.00	0.00	491,710.48	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	541,343.84	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services	5100		0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.00	0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		0.00	0.00	359,948.32	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	353,204.34	0.00	0.00	0.0%
Communications	5900		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	713,152.66	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land	6100		0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	154,343.38	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	10,717.64	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	165,061.02	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others	7299		0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
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%
<b>TOTAL, EXPENDITURES</b>			135,967.00	135,967.00	1,470,792.76	135,967.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To: State School Building Fund/County School Facilities Fund	7613		0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds	8951		0.00	0.00	10,375.00	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	10,375.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	10,375.00	0.00		

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



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources	8010-8099		0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		100,000.00	100,000.00	121,066.34	100,000.00	0.00	0.0%
5) TOTAL, REVENUES			100,000.00	100,000.00	121,066.34	100,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries	1000-1999		0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999		0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		41,838.00	41,838.00	16,341.33	41,838.00	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			41,838.00	41,838.00	16,341.33	41,838.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			58,162.00	58,162.00	104,725.01	58,162.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			58,162.00	58,162.00	104,725.01	58,162.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791	5,383,133.00	5,537,120.00		5,537,119.99	(.01)	0.0%	
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)		5,383,133.00	5,537,120.00		5,537,119.99			
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)		5,383,133.00	5,537,120.00		5,537,119.99			
2) Ending Balance, June 30 (E + F1e)		5,441,295.00	5,595,282.00		5,595,281.99			
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711	0.00	0.00		0.00			
Stores	9712	0.00	0.00		0.00			
Prepaid Items	9713	0.00	0.00		0.00			
All Others	9719	0.00	0.00		0.00			
b) Legally Restricted Balance	9740	5,441,295.00	5,595,282.00		5,595,281.99			
c) Committed								
Stabilization Arrangements	9750	0.00	0.00		0.00			
Other Commitments	9760	0.00	0.00		0.00			
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments	9780		0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789		0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790		0.00	0.00		0.00		
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions	8575		0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8576		0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	8590		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll	8615		0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	8616		0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	8617		0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	8618		0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes	8621		0.00	0.00	0.00	0.00	0.00	0.0%
Other	8622		0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	8625		0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629		0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies	8631		0.00	0.00	0.00	0.00	0.00	0.0%
Interest	8660		100,000.00	100,000.00	56,377.39	100,000.00	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		0.00	0.00	64,688.95	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			100,000.00	100,000.00	121,066.34	100,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			100,000.00	100,000.00	121,066.34	100,000.00		
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries	1900		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries	2200		0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS	3101-3102		0.00	0.00	0.00	0.00	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternativ e	3301-3302		0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402		0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance	3501-3502		0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation	3601-3602		0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated	3701-3702		0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials	4100		0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials	4200		0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300		0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment	4400		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services	5100		0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.00	0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		17,338.00	17,338.00	6,472.72	17,338.00	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		15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		9,500.00	9,500.00	9,868.61	9,500.00	0.00	0.0%
Communications	5900		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>41,838.00</b>	<b>41,838.00</b>	<b>16,341.33</b>	<b>41,838.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land	6100		0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others	7299		0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest	7438		0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>41,838.00</b>	<b>41,838.00</b>	<b>16,341.33</b>	<b>41,838.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund	7613		0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								

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

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	5,595,281.99
Total, Restricted Balance		5,595,281.99



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,005,000.00	1,077,573.00	80,674.62	1,077,573.00	0.00	0.0%
5) TOTAL, REVENUES			1,005,000.00	1,077,573.00	80,674.62	1,077,573.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	320,446.00	10,250.00	320,446.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	320,446.00	10,250.00	320,446.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			1,005,000.00	757,127.00	70,424.62	757,127.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,000,000.00	1,075,000.00	0.00	1,075,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,000,000.00)	(1,075,000.00)	0.00	(1,075,000.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			5,000.00	(317,873.00)	70,424.62	(317,873.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	667,881.00	980,434.00		980,434.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			667,881.00	980,434.00		980,434.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			667,881.00	980,434.00		980,434.00		
2) Ending Balance, June 30 (E + F1e)			672,881.00	662,561.00		662,561.00		
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	578,881.00	523,611.00		523,610.60		
c) Committed		9750	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	94,000.00	138,950.00		138,950.40		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments	9780		0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789		0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790		0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
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%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction	8625		1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.0%
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		5,000.00	5,000.00	8,101.57	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue	8699		0.00	72,573.00	72,573.05	72,573.00	0.00	0.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,005,000.00	1,077,573.00	80,674.62	1,077,573.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			1,005,000.00	1,077,573.00	80,674.62	1,077,573.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries	2200		0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS	3101-3102		0.00	0.00	0.00	0.00	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402		0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance	3501-3502		0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation	3601-3602		0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated	3701-3702		0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials	4200		0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300		0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment	4400		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
SACS Financial Reporting Software -								
SACS V14								
File: Fund-Di, Version 3								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	320,446.00	10,250.00	320,446.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	320,446.00	10,250.00	320,446.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	320,446.00	10,250.00	320,446.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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) <b>TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,000,000.00	1,075,000.00	0.00	1,075,000.00	0.00	0.0%
(b) <b>TOTAL, INTERFUND TRANSFERS OUT</b>			1,000,000.00	1,075,000.00	0.00	1,075,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

Description	Resource Codes	Object Codes	Original Budget (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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>			(1,000,000.00)	(1,075,000.00)	0.00	(1,075,000.00)		
(a - b + c - d + e)								

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	523,610.60
Total, Restricted Balance		523,610.60



SECTION V

AVERAGE DAILY ATTENDANCE  
AND ENROLLMENT

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	6,189.48	6,189.48	5,993.94	5,993.94	(195.54)	-3.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>3. Total Basic Aid Open Enrollment Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>4. Total, District Regular ADA</b>						
(Sum of Lines A1 through A3)	6,189.48	6,189.48	5,993.94	5,993.94	(195.54)	-3.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	1.03	1.03	1.03	1.03	0.00	0.0%
b. Special Education-Special Day Class	16.00	16.00	11.85	11.85	(4.15)	-26.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	1.68	1.68	1.68	1.68	0.00	0.0%
e. Other County Operated Programs:					0.00	
Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund					0.00	
(Out of State Tuition) [EC 2000 and 46380]					0.00	
<b>g. Total, District Funded County Program ADA</b>						
(Sum of Lines A5a through A5f)	18.71	18.71	14.56	14.56	(4.15)	-22.0%
<b>6. TOTAL DISTRICT ADA</b>						
(Sum of Line A4 and Line A5g)	6,208.19	6,208.19	6,008.50	6,008.50	(199.69)	-3.0%
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA</b>						
(Enter Charter School ADA using Tab C. Charter School ADA)					0.00	



## SECTION VI

### LOCAL CONTROL FUNDING FORMULA CALCULATIONS

Cotati-Rohnert Park Unified (73882) - First Interim		12/15/2025		
		2025-26	2026-27	2027-28
<b>General Assumptions</b>				
COLA & Augmentation	2.30%	3.02%	3.42%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	
Student Assumptions:				
Enrollment Count	6,394	6,466	6,466	
Unduplicated Pupil Count (UPC)	3,351	3,423	3,423	
Unduplicated Pupil Percentage (UPP)	52.63%	53.58%	52.76%	
Current Year LCFF Average Daily Attendance (ADA)	6,008.49	6,075.40	6,075.40	
Funded LCFF ADA	6,008.49	6,075.40	6,075.40	
LCFF ADA Funding Method	Current Year	Current Year	Current Year	
Current Year Necessary Small School (NSS) ADA	-	-	-	
Funded NSS ADA	-	-	-	
<b>LCFF Entitlement Summary</b>				
Base Grant	\$66,513,206	\$69,292,775	\$71,663,112	
Grade Span Adjustment	2,590,498	2,693,775	2,784,044	
<i>Adjusted Base Grant</i>	\$69,103,704	\$71,986,550	\$74,447,156	
Supplemental Grant	7,273,856	7,714,079	7,855,664	
Concentration Grant	-	-	-	
<b>Total Base, Supplemental and Concentration Grant</b>	<b>\$76,377,560</b>	<b>\$79,700,629</b>	<b>\$82,302,820</b>	
Allowance: Necessary Small School	-	-	-	
Add-on: Targeted Instructional Improvement Block Grant	502,003	502,003	502,003	
Add-on: Home-to-School Transportation	766,471	789,618	816,623	
Add-on: Small School District Bus Replacement Program	-	-	-	
Add-on: Economic Recovery Target	-	-	-	
Add-on: Transitional Kindergarten	1,577,996	1,625,521	1,681,014	
<b>Total Allowance and Add-On Amounts</b>	<b>\$2,846,470</b>	<b>\$2,917,142</b>	<b>\$2,999,640</b>	
<b>Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)</b>	<b>\$79,224,030</b>	<b>\$82,617,771</b>	<b>\$85,302,460</b>	
Miscellaneous Adjustments				
<b>Total LCFF Entitlement (excludes Additional State Aid)</b>	<b>\$ 79,224,030</b>	<b>\$ 82,617,771</b>	<b>\$ 85,302,460</b>	
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 13,185	\$ 13,599	\$ 14,041	
Additional State Aid	-	-	-	
Total LCFF Entitlement with Additional State Aid	79,224,030	82,617,771	85,302,460	
<b>LCFF Sources Summary</b>				
<b>Funding Source Summary</b>				
districts)	\$ 33,741,777	\$ 33,743,552	\$ 33,743,552	
Education Protection Account Entitlement (includes \$200/min in)	\$ 10,400,616	\$ 12,235,925	\$ 13,804,594	
Net State Aid (excludes Additional State Aid)	\$ 35,081,637	\$ 36,638,294	\$ 37,754,314	
Additional State Aid	\$ -	\$ -	\$ -	
<b>Total Funding Sources</b>	<b>\$ 79,224,030</b>	<b>\$ 82,617,771</b>	<b>\$ 85,302,460</b>	

<b>Funding Source by Resource-Object</b>				
State Aid (Resource Code 0000, Object Code 8011) EPA, Current Year (Resource 1400, Object Code 8012)	\$ 35,081,637	\$ 36,638,294	\$ 37,754,314	
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) <small>(A 1.00 ADA Year-Over-Year Adjustment)</small>	\$ 10,400,616	\$ 12,235,925	\$ 13,804,594	
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	
% Change	-0.5398%	0.0000%	0.0000%	
In-Lieu of Property Taxes (Object Code 8096)	(2,531,642)	(2,529,867)	(2,529,867)	
<b>Entitlement and Source Reconciliation</b>				
Basic Aid/Excess Tax District Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	
Total LCFF Entitlement	\$ 79,224,030	\$ 82,617,771	\$ 85,302,460	
Additional State Aid	\$ -	\$ -	\$ -	
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	\$ -	
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	
Total Funding Sources	\$ 79,224,030	\$ 82,617,771	\$ 85,302,460	
<b>LCAP Percentage to Increase or Improve Services</b>				
<b>Calculation</b>				
Base Grant (Excludes add-ons for TIIG & Transportation)	\$ 70,681,700	\$ 73,612,071	\$ 76,128,170	
Supplemental and Concentration Grant funding in the LCAP year	\$ 7,273,856	\$ 7,714,079	\$ 7,855,664	
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ -	\$ -	\$ -	
Percentage to Increase or Improve Services	10.29%	10.48%	10.32%	
<b>PER-ADA FUNDING LEVELS</b>				
<b>Base, Supplemental and Concentration Rate per ADA</b>				
Grades TK-3	\$ 12,514.86	\$ 12,915.02	\$ 13,335.89	
Grades 4-6	\$ 11,506.86	\$ 11,874.29	\$ 12,262.43	
Grades 7-8	\$ 11,847.28	\$ 12,226.37	\$ 12,626.14	
Grades 9-12	\$ 14,087.64	\$ 14,538.12	\$ 15,012.96	
<b>Base Grants</b>				
Grades TK-3	\$ 10,256	\$ 10,566	\$ 10,927	
Grades 4-6	\$ 10,411	\$ 10,725	\$ 11,092	
Grades 7-8	\$ 10,719	\$ 11,043	\$ 11,421	
Grades 9-12	\$ 12,423	\$ 12,798	\$ 13,236	
<b>Grade Span Adjustment</b>				
Grades TK-3	\$ 1,067	\$ 1,099	\$ 1,136	
Grades 9-12	\$ 323	\$ 333	\$ 344	
<b>Prorated Base, Supplemental and Concentration Rate per ADA</b>				
Grades TK-3	\$ 11,323	\$ 11,665	\$ 12,063	
Grades 4-6	\$ 10,411	\$ 10,725	\$ 11,092	
Grades 7-8	\$ 10,719	\$ 11,043	\$ 11,421	
Grades 9-12	\$ 12,746	\$ 13,131	\$ 13,580	
<b>Prorated Base Grants</b>				
Grades TK-3	\$ 10,256	\$ 10,566	\$ 10,927	
Grades 4-6	\$ 10,411	\$ 10,725	\$ 11,092	
Grades 7-8	\$ 10,719	\$ 11,043	\$ 11,421	
Grades 9-12	\$ 12,423	\$ 12,798	\$ 13,236	
<b>Prorated Grade Span Adjustment</b>				
Grades TK-3	\$ 1,067	\$ 1,099	\$ 1,136	
Grades 9-12	\$ 323	\$ 333	\$ 344	
<b>Supplemental Grant</b>				
<b>Maximum - 1.00 ADA, 100% UPP</b>				
Grades TK-3	\$ 2,265	\$ 2,333	\$ 2,413	
Grades 4-6	\$ 2,082	\$ 2,145	\$ 2,218	
Grades 7-8	\$ 2,144	\$ 2,209	\$ 2,284	
Grades 9-12	\$ 2,549	\$ 2,626	\$ 2,716	
<b>Actual - 1.00 ADA, Local UPP as follows:</b>				
Grades TK-3	52.63%	53.58%	52.76%	
Grades 4-6	\$ 1,192	\$ 1,250	\$ 1,273	
Grades 7-8	\$ 1,096	\$ 1,149	\$ 1,170	
Grades 9-12	\$ 1,128	\$ 1,183	\$ 1,205	
	\$ 1,342	\$ 1,407	\$ 1,433	
<b>Concentration Grant (&gt;55% population)</b>				
<b>Maximum - 1.00 ADA, 100% UPP</b>				
Grades TK-3	\$ 7,360	\$ 7,582	\$ 7,841	
Grades 4-6	\$ 6,767	\$ 6,971	\$ 7,210	
Grades 7-8	\$ 6,967	\$ 7,178	\$ 7,424	
Grades 9-12	\$ 8,285	\$ 8,535	\$ 8,827	
<b>Actual - 1.00 ADA, Local UPP &gt;55% as follows:</b>				
	0.0000%	0.0000%	0.0000%	
Grades TK-3	\$ -	\$ -	\$ -	
Grades 4-6	\$ -	\$ -	\$ -	
Grades 7-8	\$ -	\$ -	\$ -	
Grades 9-12	\$ -	\$ -	\$ -	

Cotati-Rohnert Park Unified (73882) - First Interim EDUCATION PROTECTION ACCOUNT		12/15/25		
		2025-26	2026-27	2027-28
<b>EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT</b>				
A-1 Total ADA for EPA Minimum		6,008.49	6,075.40	6,075.40
A-2 Minimum Funding per ADA	\$ 200	\$ 200	\$ 200	\$ 200
A-3 EPA Minimum Funding (A-1 * A-2)	\$ 1,201,698	\$ 1,215,080	\$ 1,215,080	\$ 1,215,080
<b>EPA PROPORTIONATE SHARE CAP</b>				
B3,B7 2012-13 Deficit Base RL/Charter Rate (adjusted for COLA eff. 21/22)	\$ 7,291.37	\$ 7,511.57	\$ 7,768.47	
B4, B8 Current Year Funded ADA, excluding NSS	\$ 6,008.49	\$ 6,075.40	\$ 6,075.40	
B-11 2012-13 Deficit Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)	55.30	56.57	57.87	
B-12 Current Year Funded ADA, including NSS	\$ 6,008.49	\$ 6,075.40	\$ 6,075.40	
<i>B9+B13 Adjusted Total Revenue Limit</i>	\$ 44,142,393	\$ 45,979,477	\$ 47,548,146	
<i>B10,B14 Current Year Adjusted NSS Allowance</i>	\$ -	\$ -	\$ -	
B-16 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 44,142,393	\$ 45,979,477	\$ 47,548,146	
B-17 Local Revenue/In-Lieu of Property Taxes	\$ 33,741,777	\$ 33,743,552	\$ 33,743,552	
B-18 EPA Proportionate Share Cap (B-16 - B-17; If less than 0, B-18 = 0)	\$ 10,400,616	\$ 12,235,925	\$ 13,804,594	
<b>EPA PROPORTIONATE SHARE</b>				
C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 44,142,393	\$ 45,979,477	\$ 47,548,146	
C-2 Statewide EPA Proportionate Share Ratio <i>(as of P-2 certification)</i>	34.93646949%	34.93646949%	34.93646949%	
C-3 EPA Proportionate Share (C-1 * C-2)	\$ 15,421,794	\$ 16,063,606	\$ 16,611,644	
<b>EPA ENTITLEMENT</b>				
D-1 EPA Entitlement (If C-3 < B-18, then C-3; else B-18); (If C-3 and B-18 < A-3, then A-3)	\$ 10,400,616	\$ 12,235,925	\$ 13,804,594	
D-2 Miscellaneous Adjustments**	\$ -	\$ -	\$ -	
D-3 Adjusted EPA Entitlement (D-1 + D-2)	10,400,616	12,235,925	13,804,594	
D-4 Prior Year Annual Adjustment	-	-	-	
D-5 P2 Entitlement Net of PY Adjustment	10,400,616	12,235,925	13,804,594	
<i>C-2 Statewide EPA Proportionate Share Ratio <i>(as of Annual certification)</i></i>	34.93646949%	34.93646949%	34.93646949%	
<i>Adjusted EPA Allocation (used to calculate LCFF Revenue)</i>	<i>10,400,616</i>	<i>12,235,925</i>	<i>13,804,594</i>	

Cotati-Rohnert Park Unified (73882) - First Interim v.26.2				12/15/2025	CY	v.26.2	CY1	v.26.2	CY2										
LOCAL CONTROL FUNDING FORMULA				2025-26		2026-27		2027-28											
LCFF ENTITLEMENT CALCULATION																			
Calculation Factors	COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage	COLA & Augmentation	Base Grant	Unduplicated Pupil Percentage	COLA & Augmentation	Base Grant	Unduplicated Pupil Percentage										
Current Year	2.30%	0.00%	52.63% 52.63%	3.02%	0.00%	53.58% 53.58%	3.42%	0.00%	52.76% 52.76%										
Grades TK-3	1,831.59	\$ 10,256	\$ 1,067	1,192	\$ -	\$22,922,091	1,844.91	\$ 10,566	\$ 1,099	1,250	\$ -	\$23,827,052							
Grades 4-6	1,298.77	10,411		1,096	-	14,944,767	1,349.07	10,725		1,149	-	16,019,250							
Grades 7-8	908.50	10,719		1,128	-	10,763,256	880.76	11,043		1,183	-	10,768,496							
Grades 9-12	1,969.63	12,423	323	1,342	-	27,747,446	2,000.66	12,798	333	1,407	-	29,085,831							
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-	-	-	-	-								
<b>Total Base, Supplemental, and Concentration Grant</b>	<b>\$66,513,206</b>	<b>\$2,590,498</b>	<b>\$ 7,273,856</b>	<b>\$ -</b>	<b>\$76,377,560</b>	<b>\$69,292,775</b>	<b>\$2,693,775</b>	<b>\$7,714,079</b>	<b>\$ -</b>	<b>\$79,700,629</b>	<b>\$71,663,112</b>	<b>\$ 2,784,044</b>	<b>\$7,855,664</b>	<b>\$ -</b>	<b>\$82,302,820</b>				
<b>NSS Allowance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>					
<b>TOTAL BASE</b>	<b>6,008.49</b>	<b>\$66,513,206</b>	<b>\$ 2,590,498</b>	<b>\$ 7,273,856</b>	<b>\$ -</b>	<b>\$76,377,560</b>	<b>6,075.40</b>	<b>\$69,292,775</b>	<b>\$2,693,775</b>	<b>\$7,714,079</b>	<b>\$ -</b>	<b>\$79,700,629</b>	<b>6,075.40</b>	<b>\$71,663,112</b>	<b>\$ 2,784,044</b>	<b>\$7,855,664</b>	<b>\$ -</b>	<b>\$82,302,820</b>	
<b>ADD ONS:</b>																			
Targeted Instructional Improvement Block Grant						\$ 502,003						\$ 502,003							\$ 502,003
Home-to-School Transportation (COLA added commencing 2023-24)						766,471						789,618							816,623
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-						-							-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	284.58	TK Add-on r	\$ 5,545.00		1,577,996	TK ADA	284.58	TK Add-on i	\$ 5,712.00		1,625,521	TK ADA	284.58	TK Add-on	\$ 5,907.00		1,681,014	
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>						-						-							-
<b>LCFF Entitlement Before Adjustments</b>						\$79,224,030						\$82,617,771							\$85,302,460
Miscellaneous Adjustments						-						-							-
<b>ADJUSTED LCFF ENTITLEMENT</b>						\$ 79,224,030						\$ 82,617,771							\$ 85,302,460
Local Revenue (including RDA)						(33,741,777)						(33,743,552)							(33,743,552)
<b>Gross State Aid</b>						\$ 45,482,253						\$ 48,874,219							\$ 51,558,908
Education Protection Account Entitlement						(10,400,616)						(12,235,925)							(13,804,594)
<b>Net State Aid</b>						\$ 35,081,637						\$ 36,638,294							\$ 37,754,314
<b>MINIMUM STATE AID CALCULATION</b>																			
	12-13 Rate	2025-26 ADA				N/A		12-13 Rate	2026-27 ADA			N/A		12-13 Rate	027-28 AD			N/A	
2012-13 RL/Charter Gen BG adjusted for ADA	\$ 5,312.93	6,008.49				\$31,922,687		\$ 5,312.93	6,075.40			\$32,278,175		\$ 5,312.93	6,075.40			\$32,278,175	
2012-13 NSS Allowance (deficit)	\$ -	-				-		\$ -	-			-		\$ -	-			-	
Minimum State Aid Adjustments						-						-							-
Less Current Year Property Taxes/In-Lieu						(33,741,777)						(33,743,552)							(33,743,552)
Less Education Protection Account Entitlement						(10,400,616)						(12,235,925)							(13,804,594)
<b>Subtotal State Aid for Historical RL/Charter General BG</b>						\$ -						\$ -							\$ -
Categorical Minimum State Aid						5,870,127						5,870,127							5,870,127
Charter School Categorical Block Grant adjusted for ADA						-						-							-
<b>Minimum State Aid Guarantee Before Proration Factor</b>						\$ 5,870,127						\$ 5,870,127							\$ 5,870,127
Proration Factor						0.00%						0.00%							0.00%
<b>Minimum State Aid Guarantee</b>						\$ 5,870,127						\$ 5,870,127							\$ 5,870,127
<b>CHARTER SCHOOL MINIMUM STATE AID OFFSET</b>																			
LCFF Entitlement						-						-							-
Minimum State Aid plus Property Taxes including RDA						-						-							-
Offset						-						-							-
Minimum State Aid Prior to Offset						-						-							-
Total Minimum State Aid with Offset						-						-							-
<b>State Aid Before Additional State Aid</b>						\$ 35,081,637						\$ 36,638,294							\$ 37,754,314
<b>ADDITIONAL STATE AID</b>						\$ -						\$ -							\$ -
<b>LCFF State Aid, Adjusted for Minimum State Aid Guarantee</b>						\$ 35,081,637						\$ 36,638,294							\$ 37,754,314
<b>LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice &amp; Charter Supplemental</b>						\$ 79,224,030						\$ 82,617,771							\$ 85,302,460
Change Over Prior Year	4.25%	3,228,259						4.28%	3,393,741					3.25%	2,684,689				
LCFF Entitlement Per ADA (excluding Categorical MSA)						13,185						13,599							14,041
Per-ADA Change Over Prior Year	3.43%	437						3.14%	414					3.25%	442				
Basic Aid Status (school districts only)						Non-Basic Aid						Non-Basic Aid							Non-Basic Aid
<b>LCFF SOURCES INCLUDING EXCESS TAXES</b>																			
State Aid	5.72%	1,897,301				2025-26		4.44%	1,556,657			2026-27				3.05%	1,116,020		
Education Protection Account						\$35,081,637						\$36,638,294							\$37,754,314
Property Taxes Net of In-Lieu Transfers	-1.52%	(519,353)				10,400,616						12,235,925							13,804,594
Charter In-Lieu Taxes	0.00%	-				33,741,777		0.01%	1,775			33,743,552				0.00%	-		33,743,552
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	1.81%	1,377,948				\$ 79,224,030		0.97%	1,558,432			\$ 82,617,771				1.35%	1,116,020		
																			\$ 85,302,460

## SECTION VII

### CRITERIA & STANDARDS

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	Projected Year Totals	(Form AI, Lines A4 and C4)	(Form 01CS, Item 1A)		
Current Year (2025-26)						
District Regular		6,189.48		5,993.94		
Charter School		0.00		0.00		
<b>Total ADA</b>		<b>6,189.48</b>		<b>5,993.94</b>	<b>(3.2%)</b>	<b>Not Met</b>
1st Subsequent Year (2026-27)						
District Regular		6,201.00		6,060.84		
Charter School						
<b>Total ADA</b>		<b>6,201.00</b>		<b>6,060.84</b>	<b>(2.3%)</b>	<b>Not Met</b>
2nd Subsequent Year (2027-28)						
District Regular		6,203.00		6,060.84		
Charter School						
<b>Total ADA</b>		<b>6,203.00</b>		<b>6,060.84</b>	<b>(2.3%)</b>	<b>Not Met</b>

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

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

1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

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

At the time of the Adopted Budget, several indicators suggested that enrollment would be higher than it ultimately turned out to be. Because actual enrollment is lower than projected, our ADA has also come in below expectations. Recognizing that enrollment has not grown as rapidly as anticipated, we have adjusted and reduced our projected growth for the next two years as well.

2. CRITERION: Enrollment

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

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

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

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

Fiscal Year	Enrollment			
	Budget Adoption (Form 01CS, Item 3B)	First Interim CALPADS/Projected	Percent Change	Status
Current Year (2025-26)	District Regular	6,614.00	6,394.00	
	Charter School			
	<b>Total Enrollment</b>	<b>6,614.00</b>	<b>6,394.00</b>	(3.3%)
1st Subsequent Year (2026-27)	District Regular	6,635.00	6,466.00	
	Charter School			
	<b>Total Enrollment</b>	<b>6,635.00</b>	<b>6,466.00</b>	(2.5%)
2nd Subsequent Year (2027-28)	District Regular	6,635.00	6,466.00	
	Charter School			
	<b>Total Enrollment</b>	<b>6,635.00</b>	<b>6,466.00</b>	(2.5%)

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

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

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

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

At the time of the Adopted Budget, several indicators suggested that enrollment would be higher than it ultimately turned out to be. Recognizing that enrollment has not grown as rapidly as anticipated, we have adjusted and reduced our projected growth for the next two years as well.

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	5,538	6,449
	Charter School		
	<b>Total ADA/Enrollment</b>	<b>5,538</b>	<b>6,449</b>
Second Prior Year (2023-24)			
	District Regular	5,719	6,595
	Charter School		
	<b>Total ADA/Enrollment</b>	<b>5,719</b>	<b>6,595</b>
First Prior Year (2024-25)			
	District Regular	5,943	6,376
	Charter School	0	
	<b>Total ADA/Enrollment</b>	<b>5,943</b>	<b>6,376</b>
		Historical Average Ratio:	88.6%
		<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>	<b>89.1%</b>

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	CALPADS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
	(Form A1, Lines A4 and C4)				
Current Year (2025-26)					
	District Regular	5,994	6,394		
	Charter School	0			
	<b>Total ADA/Enrollment</b>	<b>5,994</b>	<b>6,394</b>	<b>93.7%</b>	<b>Not Met</b>
1st Subsequent Year (2026-27)					
	District Regular	6,061	6,466		
	Charter School				
	<b>Total ADA/Enrollment</b>	<b>6,061</b>	<b>6,466</b>	<b>93.7%</b>	<b>Not Met</b>
2nd Subsequent Year (2027-28)					
	District Regular	6,061	6,466		
	Charter School				
	<b>Total ADA/Enrollment</b>	<b>6,061</b>	<b>6,466</b>	<b>93.7%</b>	<b>Not Met</b>

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

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

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

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

At the time of the Adopted Budget, several indicators suggested that enrollment would be higher than it ultimately turned out to be. Because actual enrollment is lower than projected, our ADA has also come in below expectations. Recognizing that enrollment has not grown as rapidly as anticipated, we have adjusted and reduced our projected growth for the next two years as well.

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%

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)			
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2025-26)	84,032,439.00	81,755,672.00	(2.7%)	Not Met
1st Subsequent Year (2026-27)	87,111,237.00	82,617,771.00	(5.2%)	Not Met
2nd Subsequent Year (2027-28)	90,122,850.00	85,302,460.00	(5.3%)	Not Met

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**4B. Comparison of District LCFF Revenue to the Standard**

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

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

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

At the time of the Adopted Budget, several indicators suggested that enrollment would be higher than it ultimately turned out to be. Because actual enrollment is lower than projected, our ADA has also come in below expectations. Since ADA directly drives our LCFF revenue, this decline has a corresponding impact on our funding levels. Recognizing that enrollment has not grown as rapidly as anticipated, we have also adjusted and reduced our projected growth for the next two years.

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		
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2022-23)	47,253,791.89	55,949,608.55	84.5%
Second Prior Year (2023-24)	52,322,956.70	62,245,624.48	84.1%
First Prior Year (2024-25)	54,910,188.13	63,746,241.62	86.1%
	Historical Average Ratio:		84.9%

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	81.9% to 87.9%	81.9% to 87.9%	81.9% to 87.9%

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

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

Fiscal Year	Projected Year Totals - Unrestricted			Status
	Salaries and Benefits (Form 01I, Objects 1000-3999)	Total Expenditures (Form 01I, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
Current Year (2025-26)	57,603,637.82	66,807,971.00	86.2%	Met
1st Subsequent Year (2026-27)	58,893,797.00	68,596,459.00	85.9%	Met
2nd Subsequent Year (2027-28)	60,053,927.00	70,089,705.00	85.7%	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	Change Is Outside Explanation Range
	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)	

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

Current Year (2025-26)	2,917,537.00	3,052,510.70	4.6%	No
1st Subsequent Year (2026-27)	2,941,771.00	2,856,125.00	-2.9%	No
2nd Subsequent Year (2027-28)	2,992,255.00	2,900,000.00	-3.1%	No

**Explanation:**  
(required if Yes)

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

Current Year (2025-26)	11,486,185.00	12,382,221.00	7.8%	Yes
1st Subsequent Year (2026-27)	11,562,959.00	11,986,663.00	3.7%	No
2nd Subsequent Year (2027-28)	11,741,237.00	12,077,703.00	2.9%	No

**Explanation:**  
(required if Yes)

The 24–25 cash deferral for the ELO Program was received in August of the 25–26 fiscal year. This delayed payment increased revenue for the period, which accounts for the significant percentage increase shown.

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

Current Year (2025-26)	8,957,671.00	9,086,993.78	1.4%	No
1st Subsequent Year (2026-27)	8,965,798.00	8,779,931.00	-2.1%	No
2nd Subsequent Year (2027-28)	9,128,508.00	8,878,241.00	-2.7%	No

**Explanation:**  
(required if Yes)

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

Current Year (2025-26)	2,204,358.00	4,069,925.02	84.6%	Yes
1st Subsequent Year (2026-27)	2,300,000.00	3,132,826.00	36.2%	Yes
2nd Subsequent Year (2027-28)	2,360,000.00	2,360,000.00	0.0%	No

**Explanation:**  
(required if Yes)

Books and supplies show a higher percentage of change due to the creation of new TK and Kindergarten classes, which required additional furniture, books, and materials. In addition, more Math, ELD, and Social Studies textbooks needed replacement or expansion, and Spanish-language textbooks were required across multiple subjects and grade levels.

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

Current Year (2025-26)	19,503,776.00	20,828,632.95	6.8%	Yes
1st Subsequent Year (2026-27)	20,222,124.00	20,662,708.00	2.2%	No
2nd Subsequent Year (2027-28)	21,024,877.00	21,506,596.00	2.3%	No

**Explanation:**  
(required if Yes)

The higher percentage of change in this fiscal year is due to the addition of the YMCA lunchtime recess program, which was expanded to support five elementary schools. In addition, increased nursing and behaviorist services were implemented across the district to support a larger number of students.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2025-26)	23,361,393.00	24,521,725.48	5.0%	Met
1st Subsequent Year (2026-27)	23,470,528.00	23,622,719.00	.6%	Met
2nd Subsequent Year (2027-28)	23,862,000.00	23,855,944.00	0.0%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2025-26)	21,708,134.00	24,898,557.97	14.7%	Not Met
1st Subsequent Year (2026-27)	22,522,124.00	23,795,534.00	5.7%	Not Met
2nd Subsequent Year (2027-28)	23,384,877.00	23,866,596.00	2.1%	Met

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

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

1a. STANDARD MET - Projected total operating revenues have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

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

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

**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)

Books and supplies show a higher percentage of change due to the creation of new TK and Kindergarten classes, which required additional furniture, books, and materials. In addition, more Math, ELD, and Social Studies textbooks needed replacement or expansion, and Spanish-language textbooks were required across multiple subjects and grade levels.

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

The higher percentage of change in this fiscal year is due to the addition of the YMCA lunchtime recess program, which was expanded to support five elementary schools. In addition, increased nursing and behaviorist services were implemented across the district to support a larger number of students.

7. CRITERION: Facilities Maintenance

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

---

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

---

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

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

	Required Minimum Contribution	First Interim Contribution	
		Projected Year Totals	(Fund 01, Resource 8150, Objects 8900-8999)
1.	OMMA/RMA Contribution	3,229,227.21	3,303,340.00
2.	Budget Adoption Contribution (information only)		3,228,340.00

(Form 01CS, Criterion 7)

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

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

**Explanation:**

(required if NOT met  
and Other is marked)

--

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Available Reserve Percentages (Criterion 10C, Line 9)	1.9%	-1.8%	-5.2%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	.6%	-.6%	-1.7%

**8B. Calculating the District's Deficit Spending Percentages**

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

Fiscal Year	Projected Year Totals			
	Net Change in (Form 01I, Section E)	Total Unrestricted Expenditures (Form 01I, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund)	Balance is negative, else N/A)
	(Form MYPI, Line C)	(Form MYPI, Line B11)	Status	
Current Year (2025-26)	(5,123,532.00)	66,807,971.00	7.7%	Not Met
1st Subsequent Year (2026-27)	(4,298,189.00)	68,596,459.00	6.3%	Not Met
2nd Subsequent Year (2027-28)	(4,019,633.00)	70,089,705.00	5.7%	Not Met

**8C. Comparison of District Deficit Spending to the Standard**

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

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

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

The district is anticipating the need to borrow \$4 million from its other funds until the district receives its property taxes in January and April. This is needed to maintain positive monthly cash balances during the fiscal year. Cash will be closely monitored to ensure the district is liquid in order to satisfy its obligations.

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	Status
	General Fund	
	Projected Year Totals	
Current Year (2025-26)	2,798,243.20	Met
1st Subsequent Year (2026-27)	(3,503,777.80)	Not Met
2nd Subsequent Year (2027-28)	(8,638,070.80)	Not 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 NOT MET - General fund ending balance is projected to be negative for any of the current fiscal year or two subsequent fiscal years. Provide reasons for the negative fund balance(s), a description of the methods and assumptions used in projecting the ending fund balance, and what changes will be made to ensure the ending fund balance is positive.

<b>Explanation:</b> (required if NOT met)	Administration is examining the budget and corresponding programs in greater detail with the purpose of proposing a plan to reduce expenditures in order to maintain minimum economic uncertainty reserve levels and have the necessary cash in order to ensure that the district remains fiscally solvent.
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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	Status
	General Fund	
	(Form CASH, Line F, June Column)	
Current Year (2025-26)	(9,641,455.80)	Not 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 NOT MET - General fund cash balance is projected to be negative at the end of the current fiscal year. Provide reasons for the negative cash balance and what changes or remedies will be made to ensure that the general fund is solvent and able to satisfy its current year financial obligations.

<b>Explanation:</b> (required if NOT met)	Administration is examining the budget and corresponding programs in greater detail with the purpose of proposing a plan to reduce expenditures in order to maintain minimum economic uncertainty reserve levels and have the necessary cash in order to ensure that the district remains fiscally solvent.
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**10. CRITERION: Reserves**

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

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

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

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

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

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	5,994	6,061	6,061
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?  Yes
- 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 01l, objects 1000-7999) (Form MYPI, Line B11)		116,693,551.00	115,042,386.00	116,841,303.00
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)		116,693,551.00	115,042,386.00	116,841,303.00

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

3%	3%	3%
3,500,806.53	3,451,271.58	3,505,239.09
0.00	0.00	0.00
<b>3,500,806.53</b>	<b>3,451,271.58</b>	<b>3,505,239.09</b>

**10C. Calculating the District's Available Reserve Amount**

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
		(2025-26)	(2026-27)	(2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00			
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00			
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	(1,705,385.97)		(6,003,574.97)	(10,023,207.97)
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			
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	3,955,818.84		3,955,818.84	3,955,818.84
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00			
8. District's Available Reserve Amount (Lines C1 thru C7)	2,250,432.87		(2,047,756.13)	(6,067,389.13)
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	1.93%		-1.78%	-5.19%
<b>District's Reserve Standard (Section 10B, Line 7):</b>		<b>3,500,806.53</b>	<b>3,451,271.58</b>	<b>3,505,239.09</b>
Status:		Not Met	Not Met	Not Met

**10D. Comparison of District Reserve Amount to the Standard**

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

- 1a. STANDARD NOT MET - Available reserves are below the standard in one or more of the current year or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to increase reserves to, or above, the standard.

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

Administration is examining the budget and corresponding programs in greater detail with the purpose of proposing a plan to reduce expenditures in order to maintain minimum economic uncertainty reserve levels and have the necessary cash in order to ensure that the district remains fiscally solvent.

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

No

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

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

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

No

**S3. Temporary Interfund Borrowings**

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

1b. If Yes, identify the interfund borrowings:

No

**S4. Contingent Revenues**

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

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

No

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b> <b>(Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2025-26)	(22,846,366.00)	(23,767,218.00)	4.0%	920,852.00	Met
1st Subsequent Year (2026-27)	(22,846,366.00)	(22,846,366.00)	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	(22,846,366.00)	(22,846,366.00)	0.0%	0.00	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2025-26)	1,000,000.00	1,075,000.00	7.5%	75,000.00	Not Met
1st Subsequent Year (2026-27)	1,000,000.00	1,075,000.00	7.5%	75,000.00	Not Met
2nd Subsequent Year (2027-28)	1,000,000.00	1,075,000.00	7.5%	75,000.00	Not Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met
<b>1d. Capital Project Cost Overruns</b>					
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. MET - Projected contributions 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)

1b. NOT MET - The projected transfers in to 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)

Projected transfers have been revised since the budget adoption to account for potential deficit spending in the current fiscal year and the next two years.

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

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

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

**Project Information:**  
(required if YES)

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

## **S6. Long-term Commitments**

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

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

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

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

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

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

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

Type of Commitment	# of Years		SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2025
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)		
Leases					
Certificates of Participation					
General Obligation Bonds	29	Fund 51	Fund 51		10,351,878
Supp Early Retirement Program					
State School Building Loans					
Compensated Absences		01/0000/8011,804x	01/2x60		613,703

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

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	11,842,638	11,501,173	11,159,708	10,818,243
Supp Early Retirement Program	3,000	3,000	3,000	3,000
State School Building Loans				
Compensated Absences	613,715	613,715	613,715	613,715
Other Long-term Commitments (continued):				
Total Annual Payments:	12,459,353	12,117,888	11,776,423	11,434,958
Has total annual payment increased over prior year (2024-25)?	No	No	No	No

---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

---

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

---

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

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

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

No

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

n/a

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

n/a

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	
11,778,161.00	12,694,706.00
533,037.00	637,335.00
11,245,124.00	12,057,371.00

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

Actuarial	Actuarial
Jun 30, 2024	Jun 30, 2025

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	
796,357.00	796,357.00
683,800.00	683,800.00
497,927.00	497,927.00

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)	796,357.00	796,357.00
1st Subsequent Year (2026-27)	683,800.00	683,800.00
2nd Subsequent Year (2027-28)	497,927.00	497,927.00

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)

796,357.00	796,357.00
683,800.00	683,800.00
497,927.00	497,927.00

d. Number of retirees receiving OPEB benefits

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

41	41
33	33
24	24

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

a. Accrued liability for self-insurance programs  
b. Unfunded liability for self-insurance programs

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

--	--

3 Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

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


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?

Yes

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	359.00	382.40	380.40	380.40

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

n/a

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

No

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
<input type="text"/>	<input type="text"/>	<input type="text"/>

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

388,800
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Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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7. Amount included for any tentative salary schedule increases

0	0	0
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Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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**Certificated (Non-management) Health and Welfare (H&W) Benefits**

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

No	No	No

#### 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?

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

If Yes, explain the nature of the new costs:

No \_\_\_\_\_

1. **What is the primary purpose of the study?**

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

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

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
No	No	No

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

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

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

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

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

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

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

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

Were all classified labor negotiations settled as of budget adoption?

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

Yes

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	211.00	259.32	243.82	243.82

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

n/a

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

No

**Negotiations Settled Since Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year

(2025-26)

1st Subsequent Year

(2026-27)

2nd Subsequent Year

(2027-28)

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

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits	151,800		
	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
7. Amount included for any tentative salary schedule increases	0	0	0

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

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

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
No	No	No

**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?

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

If Yes, explain the nature of the new costs:

No		

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

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

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

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

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

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


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

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

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

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

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

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

N/A

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

If No, continue with section S8C.

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

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	78.00	80.60	75.60	75.60

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

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

n/a

If Yes, complete questions 3 and 4.

**Negotiations Settled Since Budget Adoption**

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

**Negotiations Not Settled**

3. Cost of a one percent increase in salary and statutory benefits	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
127,900			
4. Amount included for any tentative salary schedule increases	0	0	0

**Management/Supervisor/Confidential**  
**Health and Welfare (H&W) Benefits**

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

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

No	No	No

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

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

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

No	No	No

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

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

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


**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.	<p>Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?</p> <p>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.</p> <p>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.</p>
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No

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**

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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)

Yes

**A2.** Is the system of personnel position control independent from the payroll system?

No

**A3.** Is enrollment decreasing in both the prior and current fiscal years?

No

**A4.** Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

No

**A5.** Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

**A6.** Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

**A7.** Is the district's financial system independent of the county office system?

No

**A8.** Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

No

**A9.** Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

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

**Comments:**  
(optional)

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End of School District First Interim Criteria and Standards Review

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## SECTION VII

### CASH FLOW

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE									
A. BEGINNING CASH			15,984,505.21	14,859,627.49	8,090,974.30	5,344,742.07	1,983,734.87	(3,404,264.11)	10,388,028.93	3,736,082.88
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		4,479,966.00	(1,236,581.00)	5,487,642.00	3,103,906.00	3,103,906.00	3,654,000.00	3,010,661.00	2,878,753.00
Property Taxes	8020-8079		0.00	106,008.00	107,342.00	86,096.00	130,205.00	18,500,200.00	100,000.00	2,583,638.00
Miscellaneous Funds	8080-8099		(170,970.00)	243,820.00	(265,098.00)	(176,732.00)	(176,732.00)	(166,000.00)	(166,000.00)	(166,000.00)
Federal Revenue	8100-8299		143,995.00	134,229.00	296,064.00	249,925.00	(577,177.00)	500,000.00	250,000.00	100,000.00
Other State Revenue	8300-8599		1,785,969.00	(892,595.00)	727,281.00	2,080,252.00	(35,303.00)	677,298.00	900,000.00	500,000.00
Other Local Revenue	8600-8799		359,636.00	253,689.00	395,564.00	570,917.00	1,275,832.00	850,000.00	950,000.00	650,000.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			6,598,596.00	(1,391,430.00)	6,748,795.00	5,914,364.00	3,720,731.00	24,015,498.00	5,044,661.00	6,546,391.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		555,328.00	3,490,323.00	3,575,817.00	3,695,928.00	3,683,219.00	3,673,017.00	3,773,017.00	3,773,017.00
Classified Salaries	2000-2999		566,313.00	1,511,889.00	1,322,217.00	1,297,155.00	1,344,546.00	1,309,818.00	1,309,818.00	1,479,818.00
Employee Benefits	3000-3999		658,890.00	2,458,438.00	2,594,219.00	2,727,433.00	2,726,131.00	3,309,730.46	2,990,000.00	2,999,000.00
Books and Supplies	4000-4999		207,278.00	356,829.00	344,509.00	363,667.00	251,908.00	352,000.00	366,000.00	365,000.00
Services	5000-5999		1,067,331.00	1,206,038.00	1,704,888.00	1,689,687.00	1,804,707.00	1,155,000.00	2,555,000.00	1,595,000.00
Capital Outlay	6000-6999			23,118.00	146,370.00	333.00	4,034.00	8,632.00	12,652.00	2,895.00
Other Outgo	7000-7499		(2,865.00)	(117,950.00)	1,303.00	1,303.00	1,303.00	10,000.00	10,000.00	10,000.00
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			3,052,275.00	8,928,685.00	9,689,323.00	9,775,506.00	9,815,848.00	9,818,197.46	11,016,487.00	10,224,730.00
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	18,977.00								
Accounts Receivable	9200-9299	(8,156,704.63)	(1,019.68)	4,687,874.43	126,492.57	948,974.71	488,396.19	226,492.50	326,292.57	226,492.57
Due From Other Funds	9310	(1,309,437.00)				1,309,437.00				
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340	(7,491.00)								
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
<b>SUBTOTAL</b>		(9,454,655.63)	(1,019.68)	4,687,874.43	126,492.57	2,258,411.71	488,396.19	226,492.50	326,292.57	226,492.57
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(10,406,350.57)	4,670,179.04	1,136,412.62	(67,803.20)	13,400.36	(218,721.83)	631,500.00	1,006,412.62	1,136,412.62
Due To Other Funds	9610	(1,377,285.74)				1,377,285.74				
Current Loans	9640									
Unearned Revenues	9650	(367,590.81)				367,590.81				
Deferred Inflows of Resources	9690									
<b>SUBTOTAL</b>		(12,151,227.12)	4,670,179.04	1,136,412.62	(67,803.20)	1,758,276.91	(218,721.83)	631,500.00	1,006,412.62	1,136,412.62
<u>Nonoperating</u>										
Suspense Clearing	9910									
<b>TOTAL BALANCE SHEET ITEMS</b>		2,696,571.49	(4,671,198.72)	3,551,461.81	194,295.77	500,134.80	707,118.02	(405,007.50)	(680,120.05)	(909,920.05)
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			(1,124,877.72)	(6,768,653.19)	(2,746,232.23)	(3,361,007.20)	(5,387,998.98)	13,792,293.04	(6,651,946.05)	(4,588,259.05)
<b>F. ENDING CASH (A + E)</b>			14,859,627.49	8,090,974.30	5,344,742.07	1,983,734.87	(3,404,264.11)	10,388,028.93	3,736,082.88	(852,176.17)
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE								
A. BEGINNING CASH		(852,176.17)	(4,788,688.51)	2,348,921.54	144,060.53				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	4,000,000.00	4,500,000.00	4,500,000.00		8,000,000.00		45,482,253.00	45,482,253.00
Property Taxes	8020-8079	112,487.00	10,000,000.00	3,547,443.00	1,000,000.00			36,273,419.00	36,273,419.00
Miscellaneous Funds	8080-8099	(35,986.00)	(68,839.00)					(1,148,537.00)	(1,148,537.00)
Federal Revenue	8100-8299	570,000.00	657,937.70	727,537.00				3,052,510.70	3,052,510.70
Other State Revenue	8300-8599	500,000.00	1,000,000.00	688,134.00		4,451,185.00		12,382,221.00	12,382,221.00
Other Local Revenue	8600-8799	1,000,000.00	1,498,684.78	550,000.00	732,671.00			9,086,993.78	9,086,993.78
Interfund Transfers In	8900-8929				1,075,000.00			1,075,000.00	1,075,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		6,146,501.00	17,587,783.48	10,013,114.00	2,807,671.00	12,451,185.00	0.00	106,203,860.48	106,203,860.48
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,773,017.00	3,773,017.00	3,773,017.00	3,818,045.57	0.00		41,356,762.57	41,356,762.57
Classified Salaries	2000-2999	1,409,818.00	1,409,818.00	1,409,818.00	1,413,105.00			15,784,133.00	15,784,133.00
Employee Benefits	3000-3999	2,990,000.00	2,999,000.00	3,990,000.00	3,990,000.00			34,432,841.46	34,432,841.46
Books and Supplies	4000-4999	310,601.02	310,225.00	340,000.00	501,908.00			4,069,925.02	4,069,925.02
Services	5000-5999	1,420,705.95	1,895,000.00	2,459,800.00	2,275,476.00			20,828,632.95	20,828,632.95
Capital Outlay	6000-6999	306.00	1,200.00	333.00	1,383.00			201,256.00	201,256.00
Other Outgo	7000-7499	10,000.00	76,906.00	10,000.00	10,000.00			20,000.00	20,000.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>TOTAL DISBURSEMENTS</b>		9,914,447.97	10,465,166.00	11,982,968.00	12,009,917.57	0.00	0.00	116,693,551.00	116,693,551.00
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	196,492.97	426,492.57	386,492.99	117,230.24			8,156,704.63	
Due From Other Funds	9310							1,309,437.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
<b>SUBTOTAL</b>		196,492.97	426,492.57	386,492.99	117,230.24	0.00	0.00	9,466,141.63	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	365,058.34	411,500.00	621,500.00	700,500.00			10,406,350.57	
Due To Other Funds	9610							1,377,285.74	
Current Loans	9640							0.00	
Unearned Revenues	9650							367,590.81	
Deferred Inflows of Resources	9690							0.00	
<b>SUBTOTAL</b>		365,058.34	411,500.00	621,500.00	700,500.00	0.00	0.00	12,151,227.12	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>		(168,565.37)	14,992.57	(235,007.01)	(583,269.76)	0.00	0.00	(2,685,085.49)	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(3,936,512.34)	7,137,610.05	(2,204,861.01)	(9,785,516.33)	12,451,185.00	0.00	(13,174,776.01)	(10,489,690.52)
<b>F. ENDING CASH (A + E)</b>		(4,788,688.51)	2,348,921.54	144,060.53	(9,641,455.80)				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								2,809,729.20	

## SECTION IX

### MULTI-YEAR PROJECTIONS

**MULTI-YEAR PROJECTIONS**  
**2025-26 1<sup>st</sup> Interim Report**

**DISTRICT ASSUMPTIONS**

The District used the School Services Dartboard 2025-26 Governor's May Revision State Budget version as the basis for the Multi-Year Projections.

	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>
Statutory COLA	2.30%	3.02%	3.42%
Funded COLA	2.30%	3.02%	3.42%
Lottery-Unrestricted	\$190.00	\$190.00	\$190.00
Lottery-Restricted	\$ 82.00	\$ 82.00	\$ 82.00
CA Consumer Price Index	3.09%	2.82%	2.72%

**PROJECTED ENROLLMENT:**

	Total District Enrollment	CBEDS	County Enrollment	Total Enrollment
2025-26	6,377	6,377	17	6,394
2026-27	6,449	6,449	17	6,466
2027-28	6,449	6,449	17	6,466

County enrollment consists of students in county-operated special education programs.

Enrollment is based on projected CBEDS count.

- Due to increasing enrollment the funded ADA for 2025-26 will be based on the projected P-2 ADA of 6,248.39.

	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>
Projected P-2 ADA	5,951.73	6,018.64	6,018.64
NPS ADA (includes ESY)	42.2	42.20	42.20
County Progs/SCOE ADA	14.56	14.56	14.56
Total ADA	6,008.49	6,075.40	6,075.40
Total Funded ADA	6,008.49	6,075.40	6,075.4

REVENUE:

LCFF Funding: The LCFF multiplies grade level base grants by the average daily attendance (ADA) tied to the specific grade level groupings to establish the funding.

For Supplemental Grant funds, ADA at each grade level is multiplied by the unduplicated count percentage. The result is added to the base grant target. These funds are to be spent on expanded services for the unduplicated count students.

The unduplicated count consists of students who are eligible for Free and Reduced priced meals, foster children and English language learners. Each child may only be counted once (unduplicated count). The unduplicated count factor is a three-year rolling average based on the current year and two prior years.

Current Year	2025-26	2026-27	2027-28
Projected Unduplicated Pupil %	52.63%	53.58%	52.76%

Federal Revenue:

All Federal Revenue is based on 2025-26 estimated allocations. These funds are restricted and cannot be used for salary increases.

Other State Revenue:

Other State Revenue is based on current year 2025-2026 allocations + COLA as currently reported by the State for the remaining state categorical programs, including the mandated cost block grant, After School Education and Safety (ASES), lottery funds, state special education funds, and a small amount of testing revenue. Lottery revenue is based on the Dartboard rates and projected enrollment and ADA shown above.

Other Local Revenue:

Local Revenue is based on current 2025-2026 estimated allocations (Parcel Tax, Graton Casino donation). Revenue from other donations is budgeted conservatively until actual cash is received. Interest income is based on projected cash balances and current interest rates.

Local revenue in each year includes \$1.3 million in parcel tax revenue which extends until 2034.

Local revenue includes \$1.4 million in 2025-26 in casino impact mitigation funds from the Federated Indians of Graton Rancheria. Future funding is dependent on the casino's ability to remain open and the level of revenues they receive.

Other Financing Sources:

Transfers In are the contributions to the Routine Restricted Maintenance Account (RRMA) of the contractual redevelopment funds received in Fund 40, the Special Reserve for Capital Outlay Projects. These transfers are projected at \$1,075,000 in 2025-26 and \$1,075,000 for the following two years.

Under the State requirement for RRMA contributions, the District must contribute a minimum of 3% of general fund expenditures and other financing uses in 2025-26 (including the amount transferred from Fund 40), which meets the requirement.

**EXPENDITURES:**

Salaries: 2025-26 is based on the following general fund FTEs:

Certificated (RPCEA)	382.4
Classified (CSEA)	93.19
Classified (SEIU)	166.13
Management & Confidential	<u>80.60</u>
Total	722.32

All projection years include estimated step and column increases based on historic costs and negotiated salary increases for all groups

Benefits: We used the following mandatory benefit rates for 2025-26:

Medicare	1.45%
OASDI	6.20%
SUI	0.05%
Workers' Comp	1.60%

CalPERS rates will rise in the future. Please note significant increases to CalPERS in 2026-27 and 2027-28. We have used the following announced rates in the Multi-Year Projections:

	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>
CalSTRS	19.10%	19.10%	19.10%
CalPERS	26.81%	26.90%	27.80%

Please note that the projected STRS and PERS rates are based on the School Services Dartboard for the 2025-26 Governor's Enacted State Budget.

The 2025-26 projection reflects the actual rates for the October 1, 2025 health and welfare plan renewal. The premium for the Kaiser 4 medical insurance plan, which determines the cap on medical insurance, did have a rate increase of 7.5% in 2025-26. The average health & welfare increase over the last 10 years is 4.0% our projections include a 4% increase to health benefit premiums in 2026-27 and 2027-28. The projections reflect the 85% limit on the District contribution toward composite medical premiums for all covered employees on an ongoing basis and 90% limit on dental, vision and life insurance premiums.

Supplies: All projected years' supply allocations are based on the current year, after removing carryover and expiring programs and grants. Expenditures of donated funds are budgeted at the time the funds are received.

Capital Outlay: No capital expenditures are planned in the budget year and two subsequent years in the General Fund.

Other Outgo & Transfers Out:

True again this year, the cafeteria fund does not have an ongoing operating deficit. Meals are being offered to all students free of charge. The State and Federal Government are reimbursing the District for all meals served.

There are a few restricted categorical programs that still transfer indirect costs to the unrestricted general fund.

**Summary:**

The multi-year projection supports that the district will be able to meet its financial obligations for the current year and may not be able to in subsequent years.

Administration is examining the budget and corresponding programs in greater detail with the purpose of proposing a plan to reduce expenditures in order to maintain minimum economic uncertainty reserve levels and have the necessary cash in order to ensure that the district remains fiscally solvent.



Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	79,224,030.00	4.28%	82,617,771.00	3.25%	85,302,460.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	2,384,640.00	4.68%	2,496,283.00	3.65%	2,587,323.00
4. Other Local Revenues	8600-8799	3,842,987.00	2.21%	3,927,987.00	.56%	3,950,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(23,767,218.00)	4.11%	(24,743,771.00)	4.15%	(25,769,711.00)
6. Total (Sum lines A1 thru A5c)		61,684,439.00	4.24%	64,298,270.00	2.76%	66,070,072.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				29,364,820.00		29,780,272.00
b. Step & Column Adjustment				415,452.00		421,683.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	29,364,820.00	1.41%	29,780,272.00	1.42%	30,201,955.00
2. Classified Salaries						
a. Base Salaries				8,013,200.00		8,117,974.00
b. Step & Column Adjustment				104,774.00		106,346.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,013,200.00	1.31%	8,117,974.00	1.31%	8,224,320.00
3. Employee Benefits	3000-3999	20,225,617.82	3.81%	20,995,551.00	3.01%	21,627,652.00
4. Books and Supplies	4000-4999	790,796.28	1.16%	800,000.00	3.13%	825,000.00
5. Services and Other Operating Expenditures	5000-5999	8,847,096.90	4.46%	9,241,884.00	3.33%	9,550,000.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	20,000.00	0.00%	20,000.00	0.00%	20,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(453,560.00)	(20.80%)	(359,222.00)	0.00%	(359,222.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		66,807,971.00	2.68%	68,596,459.00	2.18%	70,089,705.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(5,123,532.00)		(4,298,189.00)		(4,019,633.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance(Form 01I, line F1e)		3,418,146.03		(1,705,385.97)		(6,003,574.97)
2. Ending Fund Balance (Sum lines C and D1)		(1,705,385.97)		(6,003,574.97)		(10,023,207.97)
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	(1,705,385.97)		(6,003,574.97)		(10,023,207.97)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		(1,705,385.97)		(6,003,574.97)		(10,023,207.97)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	(1,705,385.97)		(6,003,574.97)		(10,023,207.97)
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	3,955,818.84		3,955,818.84		3,955,818.84
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		2,250,432.87		(2,047,756.13)		(6,067,389.13)
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	1,383,105.00	3.02%	1,424,875.00	3.42%	1,473,606.00
2. Federal Revenues	8100-8299	3,052,510.70	(6.43%)	2,856,125.00	1.54%	2,900,000.00
3. Other State Revenues	8300-8599	9,997,581.00	(5.07%)	9,490,380.00	0.00%	9,490,380.00
4. Other Local Revenues	8600-8799	5,244,006.78	(7.48%)	4,851,944.00	1.57%	4,928,241.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,075,000.00	0.00%	1,075,000.00	0.00%	1,075,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	23,767,218.00	4.11%	24,743,771.00	4.15%	25,769,711.00
6. Total (Sum lines A1 thru A5c)		44,519,421.48	(.17%)	44,442,095.00	2.69%	45,636,938.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries			11,991,942.57			11,563,845.00
b. Step & Column Adjustment			157,865.64			129,520.00
c. Cost-of-Living Adjustment						
d. Other Adjustments			(585,963.21)			
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,991,942.57	(3.57%)	11,563,845.00	1.12%	11,693,365.00
2. Classified Salaries						
a. Base Salaries			7,770,933.00			6,994,005.00
b. Step & Column Adjustment			53,797.92			97,379.00
c. Cost-of-Living Adjustment						
d. Other Adjustments			(830,725.92)			
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,770,933.00	(10.00%)	6,994,005.00	1.39%	7,091,384.00
3. Employee Benefits	3000-3999	14,207,223.64	(3.04%)	13,775,205.00	2.47%	14,116,031.00
4. Books and Supplies	4000-4999	3,279,128.74	(28.86%)	2,332,826.00	(34.20%)	1,535,000.00
5. Services and Other Operating Expenditures	5000-5999	11,981,536.05	(4.68%)	11,420,824.00	4.69%	11,956,596.00
6. Capital Outlay	6000-6999	201,256.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	453,560.00	(20.80%)	359,222.00	0.00%	359,222.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		49,885,580.00	(6.90%)	46,445,927.00	.66%	46,751,598.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(5,366,158.52)		(2,003,832.00)		(1,114,660.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01I, line F1e)		9,869,787.69		4,503,629.17		2,499,797.17
2. Ending Fund Balance (Sum lines C and D1)		4,503,629.17		2,499,797.17		1,385,137.17
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	4,503,629.17		2,499,797.17		1,385,137.17
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,503,629.17		2,499,797.17		1,385,137.17
<b>E. AVAILABLE RESERVES</b>						
1. General Fund )						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Adjustments for the accounting of one-time resources being spent down in 2025-26. This includes 22.5 FTE of positions and various services and other operation expenditures. Some of these positions may be added back in if funding becomes available.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	80,607,135.00	4.26%	84,042,646.00	3.25%	86,776,066.00
2. Federal Revenues	8100-8299	3,052,510.70	(6.43%)	2,856,125.00	1.54%	2,900,000.00
3. Other State Revenues	8300-8599	12,382,221.00	(3.19%)	11,986,663.00	.76%	12,077,703.00
4. Other Local Revenues	8600-8799	9,086,993.78	(3.38%)	8,779,931.00	1.12%	8,878,241.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,075,000.00	0.00%	1,075,000.00	0.00%	1,075,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		106,203,860.48	2.39%	108,740,365.00	2.73%	111,707,010.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries			41,356,762.57			41,344,117.00
b. Step & Column Adjustment			573,317.64			551,203.00
c. Cost-of-Living Adjustment			0.00			0.00
d. Other Adjustments			(585,963.21)			0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	41,356,762.57	(.03%)	41,344,117.00	1.33%	41,895,320.00
2. Classified Salaries						
a. Base Salaries			15,784,133.00			15,111,979.00
b. Step & Column Adjustment			158,571.92			203,725.00
c. Cost-of-Living Adjustment			0.00			0.00
d. Other Adjustments			(830,725.92)			0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,784,133.00	(4.26%)	15,111,979.00	1.35%	15,315,704.00
3. Employee Benefits	3000-3999	34,432,841.46	.98%	34,770,756.00	2.80%	35,743,683.00
4. Books and Supplies	4000-4999	4,069,925.02	(23.02%)	3,132,826.00	(24.67%)	2,360,000.00
5. Services and Other Operating Expenditures	5000-5999	20,828,632.95	(.80%)	20,662,708.00	4.08%	21,506,596.00
6. Capital Outlay	6000-6999	201,256.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	20,000.00	0.00%	20,000.00	0.00%	20,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		116,693,551.00	(1.41%)	115,042,386.00	1.56%	116,841,303.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(10,489,690.52)		(6,302,021.00)		(5,134,293.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01I, line F1e)		13,287,933.72		2,798,243.20		(3,503,777.80)
2. Ending Fund Balance (Sum lines C and D1)		2,798,243.20		(3,503,777.80)		(8,638,070.80)
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	4,503,629.17		2,499,797.17		1,385,137.17
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789 9790	0.00		0.00		0.00
2. Unassigned/Unappropriated		(1,705,385.97)		(6,003,574.97)		(10,023,207.97)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,798,243.20		(3,503,777.80)		(8,638,070.80)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	(1,705,385.97)		(6,003,574.97)		(10,023,207.97)
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,955,818.84		3,955,818.84		3,955,818.84
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		2,250,432.87		(2,047,756.13)		(6,067,389.13)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		1.93%		(1.78%)		(5.19%)
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?		Yes				
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		5,993.94		6,060.84		6,060.84
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		116,693,551.00		115,042,386.00		116,841,303.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		116,693,551.00		115,042,386.00		116,841,303.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,500,806.53		3,451,271.58		3,505,239.09
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,500,806.53		3,451,271.58		3,505,239.09
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		NO		NO		NO

**SECTION X**

**SCHOOL SERVICES DARTBOARD**

## **SSC School District and Charter School Financial Projection Dartboard 2025-26 Enacted State Budget**

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2025-26 Enacted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

<b>LCFF PLANNING FACTORS</b>					
<b>Factor</b>	<b>2024-25<sup>1</sup></b>	<b>2025-26<sup>2</sup></b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>
Department of Finance Statutory COLA	1.07%	2.30%	3.02%	3.42%	3.31%

<b>LCFF GRADE SPAN FACTORS FOR 2025-26</b>					
<b>Entitlement Factors per ADA*</b>	<b>TK-3</b>	<b>4-6</b>	<b>7-8</b>	<b>9-12</b>	
2024-25 Base Grants	\$10,025	\$10,177	\$10,478	\$12,144	
Statutory COLA of 2.30%	\$231	\$234	\$241	\$279	
2025-26 Base Grants	\$10,256	\$10,411	\$10,719	\$12,423	
Grade Span Adjustment Factors	10.4%	—	—	2.6%	
Grade Span Adjustment Amounts	\$1,067	—	—	\$323	
2025-26 Adjusted Base Grants <sup>3</sup>	\$11,323	\$10,411	\$10,719	\$12,746	
Transitional Kindergarten (TK) Add-On <sup>4</sup>	\$5,545	—	—	—	

\*Average daily attendance (ADA)

<b>OTHER PLANNING FACTORS</b>						
<b>Factors</b>		<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>
California CPI		2.86%	3.09%	2.82%	2.72%	2.79%
California Lottery	Unrestricted per ADA	\$195.37	\$190.00	\$190.00	\$190.00	\$190.00
	Restricted per ADA	\$88.22	\$82.00	\$82.00	\$82.00	\$82.00
Mandate Block Grant (District)	Grades K-8 per ADA	\$38.21	\$39.09	\$40.27	\$41.65	\$43.03
	Grades 9-12 per ADA	\$73.62	\$76.48	\$78.79	\$81.48	\$84.18
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$20.06	\$20.52	\$21.14	\$21.86	\$22.58
	Grades 9-12 per ADA	\$55.76	\$58.21	\$59.97	\$62.02	\$64.07
Interest Rate for Ten-Year Treasuries		4.23%	4.50%	4.36%	4.40%	4.50%
CalSTRS Employer Rate <sup>5</sup>		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate <sup>5</sup>		27.05%	26.81%	26.90%	27.80%	27.40%
Unemployment Insurance Rate <sup>6</sup>		0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage <sup>7</sup>		\$16.50	\$16.90	\$17.40	\$17.80	\$18.30

<b>STATE MINIMUM RESERVE REQUIREMENTS FOR 2025-26</b>					
<b>Reserve Requirement</b>	<b>District ADA Range</b>				
The greater of 5% or \$88,000	0 to 300				
The greater of 4% or \$88,000	301 to 1,000				
3%	1,001 to 30,000				
2%	30,001 to 250,000				
1%	250,001 and higher				

<sup>1</sup>Applies to Adults in Correctional Facilities Program in the 2025-26 fiscal year.

<sup>2</sup>Applies to Equity Multiplier, Special Education, Child Nutrition, Youth in Foster Care, Mandate Block Grant, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education Program. The California State Preschool Program is excluded in 2025-26.

<sup>3</sup>Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

<sup>4</sup>Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.

<sup>5</sup>California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards.

<sup>6</sup>Unemployment rate in 2025-26 is final, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

<sup>7</sup>Minimum wage rates are effective January 1 of the respective year.



## APPENDIX

### LCFF ACRONYMS

## Acronyms

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AB .....	Assembly Bill
ACA .....	Assembly Concurrent Amendment or Affordable Care Act (also listed as PPACA)
ACR .....	Assembly Concurrent Resolution
ACSA .....	Association of California School Administrators
ADA .....	Average Daily Attendance
ADC .....	Actuarially Determined Contribution
AFSCME .....	American Federation of State, County, and Municipal Employees
AMO .....	Annual Measurable Objective
AMT .....	Alternative Minimum Tax
AP .....	Advanced Placement
API .....	Academic Performance Index
ARC .....	Annual Required Contribution
ASAM .....	Alternative Schools Accountability Model
ASCC .....	Activity Supervisor Clearance Certificate
ASES .....	After School Education and Safety Program
AU .....	Administrative Unit of a SELPA
AV .....	Assessed Value
AYP .....	Adequate Yearly Progress
BBA .....	Bipartisan Budget Act
BCLAD .....	Bilingual, Crosscultural, Language, and Academic Development
BCP .....	Budget Change Proposal
BIIG .....	Broadband Infrastructure Improvement Grant
BRL .....	Base Revenue Limit
BTSA .....	Beginning Teacher Support and Assessment
CAASPP .....	California Assessment of Student Performance and Progress
CADS .....	Consolidated Application Data System
CAHSEE .....	California High School Exit Examination
CALPADS .....	California Longitudinal Pupil Achievement Data System
CalPERS .....	California Public Employees' Retirement System
CalSTRS .....	California State Teachers' Retirement System
CALTIDES .....	California Longitudinal Teacher Integrated Data Education System
CalWORKs .....	California Work Opportunity and Responsibility to Kids
CAPA .....	California Alternate Performance Assessment
CARS .....	Consolidated Application and Reporting System
CASBO .....	California Association of School Business Officials
CASEMIS .....	California Special Education Management Information System
CASH .....	Coalition for Adequate School Housing
CBA .....	Collective Bargaining Agreement

CBEDS	California Basic Educational Data System
CBEST	California Basic Education Skills Test
CBIS	Course-based Independent Study
CCC	California Community Colleges
CCEE	California Collaborative for Educational Excellence
CCR	California Code of Regulations (Title 5) or Coordinated Compliance Review
CCSEA	California County Superintendents Educational Services Association
CCSS	Common Core State Standards
CDE	California Department of Education
CEA	Current Expense of Education
CEC	California Energy Commission
CELDT	California English Language Development Test
CEP	Community Eligibility Provision
CFR	Code of Federal Regulations
CFT	California Federation of Teachers
CHIP	Children's Health Insurance Program
CLAD	Crosscultural, Language, and Academic Development
CMIS	Compliance Monitoring, Interventions, and Sanctions
CNIPS	Child Nutrition Information Payment System
COE	County Office of Education
COLA	Cost-of-Living Adjustment
COP	Certificate of Participation
CPI	Consumer Price Index
CPR	California Performance Review
CR	Continuing Resolution
CSAM	California School Accounting Manual
CSBA	California School Boards Association
CSEA	California School Employees Association
CSET	California Subject Examination for Teachers
CSFG	Charter School Facility Grant
CSFGP	Charter School Facility Grant Program
CSIS	California School Information Services
CSR	Class-Size Reduction or Comprehensive School Reform
CST	California Standards Test
CSTP	California Standards for the Teaching Profession
CTA	California Teachers Association
CTC	Commission on Teacher Credentialing
CTE	Career Technical Education
CTEIG	Career Technical Education Incentive Grant
CTO	Compensatory Time Off
DAC	District Advisory Committee

DACA	Deferred Action for Childhood Arrivals
DAIT	District Assistance and Intervention Team
DGS	Department of General Services
DIR	Department of Industrial Relations
DIS	Designated Instruction and Services
DMP	Deferred Maintenance Program
DOF	Department of Finance
DOJ	Department of Justice
DOL	Department of Labor
DSA	Division of the State Architect
DSS	Department of Social Services
EAAP	Education Audit Appeals Panel
E.C.	Education Code
ECE	Early Childhood Education
ED	U.S. Department of Education
EDGAR	Education Department General Administrative Regulation
EEOC	Equal Employment Opportunity Commission
EERA	Educational Employment Relations Act
EIA	Economic Impact Aid
EL	English Learner or (ELL- English Language Learner)
ELA	English Language Arts
ELAC	English Language Advisory Committee
ELAP	English Language Acquisition Program
ELPAC	English Language Proficiency Assessment for California
EPA	Education Protection Account
ERAF	Education Revenue Augmentation Fund
ERP	Economic Recovery Payment or Emergency Repair Program
ERT	Economic Recovery Target
ESEA	Elementary and Secondary Education Act
ESL	English as a Second Language
ESSA	Every Student Succeeds Act
ESY	Extended School Year
FAPE	Free and Appropriate Public Education
FCMAT	Fiscal Crisis & Management Assistance Team
FERPA	Family Educational Rights and Privacy Act
FLSA	Fair Labor Standards Act
FPM	Federal Program Monitoring
FRPM	Free and Reduced-Price Meals
FTE	Full-Time Equivalent
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board

GATE	Gifted and Talented Education
GDP	Gross Domestic Product
GSA	Grade Span Adjustment
GO	General Obligation (Bond)
GPA	Governor's Performance Award Program
HOUSSSE	High Objective Uniform State Standard of Evaluation
HQT	Highly Qualified Teacher
HRA	Health Reimbursement Arrangement
HSA	Health Savings Account
IDEA	Individuals with Disabilities Education Act
IEP	Individualized Education Program
IHSS	In-Home Support Services
II/USP	Immediate Intervention/Underperforming Schools Program
IMFRP	Instructional Materials Funding Realignment Program
ISP	Identified Student Percentage
JLBC	Joint Legislative Budget Committee
JPA	Joint Powers Agreement or Joint Powers Authority
LAIF	Local Agency Investment Fund
LAO	Legislative Analyst's Office
LCAP	Local Control and Accountability Plan
LCFF	Local Control Funding Formula
LCI	Licensed Children's Institution (often used as a generic term to also encompass foster family homes and residential medical facilities)
LEA	Local Educational Agency
LEP	Limited English Proficient
LPP	Lease Purchase Program
LRE	Least Restrictive Environment
MAA	Medi-Cal Administrative Activities
MBG	Mandate Block Grant
MEP	Migrant Education Program
MOU	Memorandum of Understanding
MPP	Minimum Proportionality Percentage
MSA	Minimum State Aid
MTSS	Multi-Tiered Systems of Support
MVP	Multiyear Projection
NAEP	National Assessment of Educational Progress
NCES	National Center for Education Statistics
NCLB	No Child Left Behind
NPS/A	Nonpublic School/Agency
NSS	Necessary Small School or Necessary Small SELPA
OAL	Office of Administrative Law

OMB	Office of Management and Budget
OPEB	Other Postemployment Benefits
OPSC	Office of Public School Construction
P-1	First Principal (Apportionment)
P-2	Second Principal (Apportionment)
PAR	Peer Assistance and Review
PARS	Public Agency Retirement Services
PCA	Project Cost Account
PEPRA	Public Employees' Pension Reform Act
PERB	Public Employment Relations Board
PI	Program Improvement
PIT	Personal Income Tax
PKS	Particular Kinds of Services
PL	Public Law (federal law)
PL 81-874	Public Law 81-874 (Federal Impact Aid)
PMIA	Pooled Money Investment Account
PMIB	Pooled Money Investment Board
PPACA	Patient Protection and Affordable Care Act
PPIC	Public Policy Institute of California
PRSP	Pension Rate Stabilization Plan
PSAA	Public Schools Accountability Act
PSSSA	Public School System Stabilization Account
PTA	Parent Teachers Association
QCR	Quality Control Review
QEIA	Quality Education Investment Act
QRIS	Quality Rating and Improvement Systems
QSCB	Qualified School Construction Bonds
QZAB	Qualified Zone Academy Bond
RDA	Redevelopment Agency
REU	Reserve for Economic Uncertainties
RFA	Request for Application
RMR	Regional Market Rate
ROC/P	Regional Occupational Center/Program
RRMA	Routine Restricted Maintenance Account
RSDSS	Regional System of District and School Support
RSP	Resource Specialist Program
RTL	Response to Intervention
RTTT	Race to the Top
S4	Statewide System of School Support
<i>SIC</i>	Supplemental and Concentration Grant
SAB	State Allocation Board

SACS	Standardized Account Code Structure
SAIT	School Assistance and Intervention Team
SARB	School Attendance Review Board (County office level)
SART	School Attendance Review Team (School site level)
SARC	School Accountability Report Card
SAT-9	Stanford Achievement Test, Ninth Edition, Form T
SB	Senate Bill
SBAC	Smarter Balanced Assessment Consortium
SBE	State Board of Education
SCA	Senate Constitutional Amendment
SCE	State Compensatory Education
SCO	State Controller's Office
SCR	Senate Constitutional Resolution
SDC	Special Day Class
SEA	State Education Agency
SED	Severely Emotionally Disturbed
SEIU	Service Employees International Union
SELPA	Special Education Local Plan Area
SERAFF	Supplemental Educational Revenue Augmentation Fund
SES	Socioeconomic Status or Supplemental Educational Services
Sfa	School Food Authority
SFID	School Facility Improvement District
SFP	School Facility Program
SfSD	School Fiscal Services Division of CDE
SFSF	State Fiscal Stabilization Fund
SIG	School Improvement Grant
SIP	School Improvement Program
SLIBG	School and Library Improvement Block Grant
SMAA	School-Based Medi-Cal Administrative Activities
SPI	State Superintendent of Public Instruction
SPSA	Single Plan for Student Achievement
SRR	Standard Reimbursement Rate
SSI/SSP	Supplement Security Income/State Supplementary Payment
SST	Student Study Team; also Student Success Team
STAR	Standardized Testing and Reporting
STEM	Science, Technology, Engineering, and Mathematics
STR	Statewide Target Rate
SWD	Students with Disabilities
SWP	Schoolwide Program
TANF	Temporary Assistance for Needy Families
TAS	Targeted Assistance School

TIIG ..... Targeted Instructional Improvement Grant  
TK ..... Transitional Kindergarten  
TRANS ..... Tax and Revenue Anticipation Notes  
UP ..... Unduplicated Pupil  
UPP ..... Unduplicated Pupil Percentage