



COTATI-ROHNERT PARK
UNIFIED SCHOOL DISTRICT
Learning for a Lifetime - Committed to the Future

2025-2026
THIRD INTERIM REPORT
AS OF APRIL 30, 2026

PRESENTED BY: JOHN BARTOLOME
CHIEF BUSINESS OFFICIAL

SUPERINTENDENT: MAITÉ ITURRI

PREPARED BY: MOLLY KOLER
DIRECTOR OF BUSINESS & FISCAL SERVICES

GOVERNING BOARD:

Leffler Brown
Shirley Johnson
Eric Martin
Mark Nelson
Michelle Wing

May 19, 2026

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SECTION I

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)
A. REVENUES								
1) LCFF Sources		8010-8099	81,657,348.00	78,824,466.00	68,326,792.29	78,824,466.00	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	2,396,027.00	1,853,545.88	2,396,027.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,866,686.00	3,962,936.00	3,214,309.92	3,962,936.00	0.00	0.0%
5) TOTAL, REVENUES			87,908,674.00	85,183,429.00	73,394,648.09	85,183,429.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	29,403,781.00	29,237,351.00	23,720,358.34	29,237,350.71	.29	0.0%
2) Classified Salaries		2000-2999	7,825,888.00	7,870,015.00	6,425,247.90	7,870,014.36	.64	0.0%
3) Employee Benefits		3000-3999	19,490,220.00	20,020,244.00	16,295,233.85	20,020,243.40	.60	0.0%
4) Books and Supplies		4000-4999	770,836.00	741,590.00	574,864.15	741,590.36	(.36)	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,851,514.00	8,843,530.00	6,975,394.27	8,843,530.81	(.81)	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	11,255.02	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	20,000.00	20,000.00	8,596.00	20,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(453,585.00)	(455,846.00)	0.00	(455,846.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			65,908,654.00	66,276,884.00	54,010,949.53	66,276,883.64		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			22,000,020.00	18,906,545.00	19,383,698.56	18,906,545.36		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(22,846,366.00)	(23,746,022.00)	0.00	(23,746,022.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(22,846,366.00)	(23,746,022.00)	0.00	(23,746,022.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(846,346.00)	(4,839,477.00)	19,383,698.56	(4,839,476.64)		
F. FUND BALANCE, RESERVES								
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	(1,421,331.00)		(1,421,330.61)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	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	(1,421,331.00)		(1,421,330.61)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	36,194,738.00	34,968,886.00	28,770,064.00	34,968,886.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	12,858,258.00	7,246,383.00	9,225,929.00	7,246,383.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(5,604,926.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	157,629.00	156,871.00	82,152.04	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	30,467,884.60	29,640,441.00	0.00	0.0%
Unsecured Roll Taxes		8042	699,583.00	1,150,632.00	1,150,632.03	1,150,632.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	(24.31)	0.00	0.00	0.0%
Supplemental Taxes		8044	1,339,734.00	1,150,300.00	933,582.26	1,150,300.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,496,286.00	4,095,940.00	2,752,017.00	4,095,940.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	403,000.00	2,979,394.00	2,457,393.67	2,979,394.00	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	81,388,847.00	70,234,704.29	81,388,847.00	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)	(2,564,381.00)	(1,907,912.00)	(2,564,381.00)	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	78,824,466.00	68,326,792.29	78,824,466.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	292,868.00	307,242.00	307,242.00	307,242.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,225,000.00	1,190,782.00	819,206.66	1,190,782.00	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	898,003.00	727,097.22	898,003.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,384,640.00	2,396,027.00	1,853,545.88	2,396,027.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	1,345,000.00	1,345,000.00	1,306,405.20	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	176,460.00	19,845.00	176,460.00	0.00	0.0%
Interest		8660	350,000.00	397,302.00	397,302.39	397,302.00	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	2,004,174.00	1,490,757.33	2,004,174.00	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								

2025-26 End of Year Projection
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	3,962,936.00	3,214,309.92	3,962,936.00	0.00	0.0%
TOTAL, REVENUES			87,908,674.00	85,183,429.00	73,394,648.09	85,183,429.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	23,187,357.00	23,013,452.00	18,612,006.47	23,013,451.71	.29	0.0%
Certificated Pupil Support Salaries		1200	2,223,233.00	2,222,443.00	1,816,890.13	2,222,443.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,879,554.00	3,885,261.00	3,202,811.07	3,885,261.00	0.00	0.0%
Other Certificated Salaries		1900	113,637.00	116,195.00	88,650.67	116,195.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			29,403,781.00	29,237,351.00	23,720,358.34	29,237,350.71	.29	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	790,859.00	757,830.00	641,182.44	757,830.05	(.05)	0.0%
Classified Support Salaries		2200	2,436,980.00	2,483,258.00	2,020,261.63	2,483,258.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	821,896.00	824,883.00	686,293.78	824,883.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	2,871,819.00	2,851,281.00	2,358,020.53	2,851,280.31	.69	0.0%
Other Classified Salaries		2900	904,334.00	952,763.00	719,489.52	952,763.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,825,888.00	7,870,015.00	6,425,247.90	7,870,014.36	.64	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,561,177.00	5,477,732.00	4,425,359.80	5,477,731.93	.07	0.0%
PERS		3201-3202	2,042,763.00	1,904,591.00	1,534,335.18	1,904,590.95	.05	0.0%
OASDI/Medicare/Alternative		3301-3302	1,002,381.00	1,001,970.00	808,733.09	1,001,970.33	(.33)	0.0%
Health and Welfare Benefits		3401-3402	9,532,141.00	10,184,772.00	8,322,583.44	10,184,772.00	0.00	0.0%
Unemployment Insurance		3501-3502	18,136.00	17,868.00	14,427.75	17,867.19	.81	0.0%
Workers' Compensation		3601-3602	537,265.00	596,023.00	483,186.11	596,023.00	0.00	0.0%
OPEB, Allocated		3701-3702	796,357.00	837,288.00	706,608.48	837,288.00	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	20,020,244.00	16,295,233.85	20,020,243.40	.60	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	5,713.00	3,776.00	2,328.53	3,776.00	0.00	0.0%
Materials and Supplies		4300	719,492.00	698,761.00	544,125.76	698,761.36	(.36)	0.0%
Noncapitalized Equipment		4400	45,631.00	39,053.00	28,409.86	39,053.00	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	741,590.00	574,864.15	741,590.36	(.36)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	4,400.00	3,400.00	4,400.00	0.00	0.0%
Travel and Conferences		5200	106,094.00	124,276.00	118,558.96	124,276.77	(.77)	0.0%
Dues and Memberships		5300	48,322.00	57,820.00	55,462.61	57,820.31	(.31)	0.0%
Insurance		5400-5450	1,142,604.00	1,153,099.00	1,152,099.00	1,153,099.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,675,828.00	2,648,980.00	1,862,689.68	2,648,980.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	172,577.00	169,931.00	116,048.74	169,930.90	.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)	(15,631.00)	0.00	(15,631.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,415,705.00	4,394,794.00	3,456,238.41	4,394,793.71	.29	0.0%
Communications		5900	305,384.00	305,861.00	210,896.87	305,861.12	(.12)	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,851,514.00	8,843,530.00	6,975,394.27	8,843,530.81	(.81)	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	1,000.05	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	10,254.97	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	11,255.02	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements								
		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools								
		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools								
		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices								
		7142	20,000.00	20,000.00	8,596.00	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						
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	8,596.00	20,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(453,585.00)	(455,846.00)	0.00	(455,846.00)	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)	(455,846.00)	0.00	(455,846.00)	0.00	0.0%
TOTAL, EXPENDITURES			65,908,654.00	66,276,884.00	54,010,949.53	66,276,883.64	.36	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

2025-26 End of Year Projection
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(22,846,366.00)	(23,746,022.00)	0.00	(23,746,022.00)	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)	(23,746,022.00)	0.00	(23,746,022.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(22,846,366.00)	(23,746,022.00)	0.00	(23,746,022.00)	0.00	0.0%

2025-26 End of Year Projection
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,383,105.00	1,607,405.00	852,493.50	1,607,405.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,917,537.00	3,396,138.00	1,010,735.76	3,396,137.13	(.87)	0.0%
3) Other State Revenue		8300-8599	9,101,545.00	12,567,445.00	6,584,887.88	12,567,445.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,090,985.00	5,654,782.00	4,655,274.99	5,654,782.19	.19	0.0%
5) TOTAL, REVENUES			18,493,172.00	23,225,770.00	13,103,392.13	23,225,769.32		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	11,851,393.00	12,631,420.00	9,632,373.12	12,631,419.44	.56	0.0%
2) Classified Salaries		2000-2999	7,572,303.00	8,301,090.00	6,005,338.48	8,301,090.28	(.28)	0.0%
3) Employee Benefits		3000-3999	13,120,414.00	14,204,790.00	8,517,538.84	14,204,787.26	2.74	0.0%
4) Books and Supplies		4000-4999	1,433,522.00	3,380,421.00	2,026,885.61	3,380,421.39	(.39)	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,652,262.00	13,148,502.00	8,906,616.28	13,148,500.72	1.28	0.0%
6) Capital Outlay		6000-6999	0.00	216,370.00	578,200.48	216,370.00	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	453,585.00	455,846.00	0.00	455,846.00	0.00	0.0%
9) TOTAL, EXPENDITURES			45,083,479.00	52,338,439.00	35,666,952.81	52,338,435.09		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(26,590,307.00)	(29,112,669.00)	(22,563,560.68)	(29,112,665.77)		
D. OTHER FINANCING SOURCES/USES								
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	23,746,022.00	0.00	23,746,022.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			23,846,366.00	24,821,022.00	0.00	24,821,022.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,743,941.00)	(4,291,647.00)	(22,563,560.68)	(4,291,643.77)		
F. FUND BALANCE, RESERVES								
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	5,578,143.00		5,578,143.92		
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		242,344.00		

2025-26 End of Year Projection
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	3,905,787.00	5,578,145.00		5,335,799.92		
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	(2.00)		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	1,383,105.00	1,607,405.00	852,493.50	1,607,405.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,383,105.00	1,607,405.00	852,493.50	1,607,405.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,432,881.00	1,691,221.00	0.00	1,691,221.00	0.00	0.0%
Special Education Discretionary Grants		8182	130,386.00	131,252.00	866.00	131,252.00	0.00	0.0%

2025-26 End of Year Projection
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	1,064,304.00	614,812.61	1,064,303.61	(.39)	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	144,012.00	142,213.00	144,012.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	20,001.00	69,504.00	45,420.68	69,504.00	0.00	0.0%
Title III, English Learner Program	4203	8290	197,183.00	168,768.00	130,967.95	168,768.00	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	83,745.00	56,669.52	83,744.52	(.48)	0.0%
Career and Technical Education	3500-3599	8290	46,477.00	43,332.00	19,786.00	43,332.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,917,537.00	3,396,138.00	1,010,735.76	3,396,137.13	(.87)	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	500,000.00	471,826.00	139,795.16	471,826.00	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	2,496,569.00	1,943,757.00	2,496,569.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	305,224.00	864,801.00	274,701.84	864,801.00	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	319,767.00	319,767.00	319,767.00	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	1,057,843.00	867,265.00	1,057,843.00	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	7,356,639.00	3,039,601.88	7,356,639.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,101,545.00	12,567,445.00	6,584,887.88	12,567,445.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
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	1,911,450.00	1,607,763.99	1,911,450.19	.19	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								

2025-26 End of Year Projection
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	3,857,312.00	3,743,332.00	3,047,511.00	3,743,332.00	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	5,654,782.00	4,655,274.99	5,654,782.19	.19	0.0%
TOTAL, REVENUES			18,493,172.00	23,225,770.00	13,103,392.13	23,225,769.32	(.68)	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	6,688,674.00	7,479,212.00	5,563,027.87	7,479,211.00	1.00	0.0%
Certificated Pupil Support Salaries		1200	1,384,659.00	1,265,806.00	1,028,577.42	1,265,806.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,679,153.00	1,800,125.00	1,413,022.23	1,800,125.44	(.44)	0.0%
Other Certificated Salaries		1900	2,098,907.00	2,086,277.00	1,627,745.60	2,086,277.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			11,851,393.00	12,631,420.00	9,632,373.12	12,631,419.44	.56	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,531,773.00	4,723,350.00	3,397,863.07	4,723,350.15	(.15)	0.0%
Classified Support Salaries		2200	1,324,824.00	1,313,901.00	1,052,233.27	1,313,901.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,077,983.00	1,222,056.00	1,010,890.09	1,222,056.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	634,223.00	775,110.00	501,063.19	775,109.94	.06	0.0%
Other Classified Salaries		2900	3,500.00	266,673.00	43,288.86	266,673.19	(.19)	0.0%
TOTAL, CLASSIFIED SALARIES			7,572,303.00	8,301,090.00	6,005,338.48	8,301,090.28	(.28)	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,569,657.00	5,507,335.00	1,711,100.31	5,507,334.07	.93	0.0%
PERS		3201-3202	1,997,116.00	2,043,371.00	1,583,186.65	2,043,370.61	.39	0.0%
OASDI/Medicare/Alternative		3301-3302	764,292.00	818,204.00	591,837.86	818,203.07	.93	0.0%
Health and Welfare Benefits		3401-3402	4,500,816.00	5,491,622.00	4,373,326.19	5,491,621.79	.21	0.0%
Unemployment Insurance		3501-3502	9,469.00	10,156.00	7,523.03	10,155.89	.11	0.0%
Workers' Compensation		3601-3602	279,064.00	334,102.00	250,564.80	334,101.83	.17	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	14,204,790.00	8,517,538.84	14,204,787.26	2.74	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	17,000.00	241,809.00	241,272.05	241,809.26	(.26)	0.0%
Books and Other Reference Materials		4200	4,000.00	29,273.00	18,670.85	29,273.43	(.43)	0.0%
Materials and Supplies		4300	1,298,906.00	2,984,845.00	1,664,241.99	2,984,845.52	(.52)	0.0%
Noncapitalized Equipment		4400	113,616.00	124,494.00	102,700.72	124,493.18	.82	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,433,522.00	3,380,421.00	2,026,885.61	3,380,421.39	(.39)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	6,666,725.00	7,501,353.00	5,057,000.15	7,501,353.00	0.00	0.0%
Travel and Conferences		5200	100,074.00	143,116.00	87,916.20	143,115.42	.58	0.0%
Dues and Memberships		5300	800.00	4,182.00	4,139.82	4,182.00	0.00	0.0%
Insurance		5400-5450	6,000.00	7,000.00	7,000.00	7,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	17,500.00	26,000.00	18,143.37	26,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	602,049.00	641,437.00	447,316.28	641,437.00	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	4,815,269.00	3,276,917.20	4,815,268.58	.42	0.0%
Communications		5900	9,369.00	10,145.00	8,183.26	10,144.72	.28	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,652,262.00	13,148,502.00	8,906,616.28	13,148,500.72	1.28	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	3,841.00	3,841.17	3,841.00	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	212,529.00	574,359.31	212,529.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	216,370.00	578,200.48	216,370.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements								
		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools								
		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools								
		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices								
		7142	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	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)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	453,585.00	455,846.00	0.00	455,846.00	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	455,846.00	0.00	455,846.00	0.00	0.0%
TOTAL, EXPENDITURES			45,083,479.00	52,338,439.00	35,666,952.81	52,338,435.09	3.91	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,000,000.00	1,075,000.00	0.00	1,075,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,000,000.00	1,075,000.00	0.00	1,075,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

2025-26 End of Year Projection
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	22,846,366.00	23,746,022.00	0.00	23,746,022.00	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	23,746,022.00	0.00	23,746,022.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			23,846,366.00	24,821,022.00	0.00	24,821,022.00	0.00	0.0%

2025-26 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	83,040,453.00	80,431,871.00	69,179,285.79	80,431,871.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,917,537.00	3,396,138.00	1,010,735.76	3,396,137.13	(.87)	0.0%
3) Other State Revenue		8300-8599	11,486,185.00	14,963,472.00	8,438,433.76	14,963,472.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,957,671.00	9,617,718.00	7,869,584.91	9,617,718.19	.19	0.0%
5) TOTAL, REVENUES			106,401,846.00	108,409,199.00	86,498,040.22	108,409,198.32		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	41,255,174.00	41,868,771.00	33,352,731.46	41,868,770.15	.85	0.0%
2) Classified Salaries		2000-2999	15,398,191.00	16,171,105.00	12,430,586.38	16,171,104.64	.36	0.0%
3) Employee Benefits		3000-3999	32,610,634.00	34,225,034.00	24,812,772.69	34,225,030.66	3.34	0.0%
4) Books and Supplies		4000-4999	2,204,358.00	4,122,011.00	2,601,749.76	4,122,011.75	(.75)	0.0%
5) Services and Other Operating Expenditures		5000-5999	19,503,776.00	21,992,032.00	15,882,010.55	21,992,031.53	.47	0.0%
6) Capital Outlay		6000-6999	0.00	216,370.00	589,455.50	216,370.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	20,000.00	20,000.00	8,596.00	20,000.00	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			110,992,133.00	118,615,323.00	89,677,902.34	118,615,318.73		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,590,287.00)	(10,206,124.00)	(3,179,862.12)	(10,206,120.41)		
D. OTHER FINANCING SOURCES/USES								
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		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,590,287.00)	(9,131,124.00)	(3,179,862.12)	(9,131,120.41)		
F. FUND BALANCE, RESERVES								
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	4,156,812.00		4,156,813.31		
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		242,344.00		

2025-26 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	3,905,787.00	5,578,145.00		5,335,799.92		
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	(1,421,333.00)		(1,421,330.61)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	36,194,738.00	34,968,886.00	28,770,064.00	34,968,886.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	12,858,258.00	7,246,383.00	9,225,929.00	7,246,383.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(5,604,926.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	157,629.00	156,871.00	82,152.04	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	30,467,884.60	29,640,441.00	0.00	0.0%
Unsecured Roll Taxes		8042	699,583.00	1,150,632.00	1,150,632.03	1,150,632.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	(24.31)	0.00	0.00	0.0%
Supplemental Taxes		8044	1,339,734.00	1,150,300.00	933,582.26	1,150,300.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,496,286.00	4,095,940.00	2,752,017.00	4,095,940.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	403,000.00	2,979,394.00	2,457,393.67	2,979,394.00	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	81,388,847.00	70,234,704.29	81,388,847.00	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)	(2,564,381.00)	(1,907,912.00)	(2,564,381.00)	0.00	0.0%
Property Taxes Transfers		8097	1,383,105.00	1,607,405.00	852,493.50	1,607,405.00	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	80,431,871.00	69,179,285.79	80,431,871.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,432,881.00	1,691,221.00	0.00	1,691,221.00	0.00	0.0%
Special Education Discretionary Grants		8182	130,386.00	131,252.00	866.00	131,252.00	0.00	0.0%

2025-26 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	1,064,304.00	614,812.61	1,064,303.61	(.39)	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	144,012.00	142,213.00	144,012.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	20,001.00	69,504.00	45,420.68	69,504.00	0.00	0.0%
Title III, English Learner Program	4203	8290	197,183.00	168,768.00	130,967.95	168,768.00	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	83,745.00	56,669.52	83,744.52	(.48)	0.0%
Career and Technical Education	3500-3599	8290	46,477.00	43,332.00	19,786.00	43,332.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,917,537.00	3,396,138.00	1,010,735.76	3,396,137.13	(.87)	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	292,868.00	307,242.00	307,242.00	307,242.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,725,000.00	1,662,608.00	959,001.82	1,662,608.00	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	2,496,569.00	1,943,757.00	2,496,569.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	305,224.00	864,801.00	274,701.84	864,801.00	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	319,767.00	319,767.00	319,767.00	0.00	0.0%

2025-26 End of Year Projection
General Fund
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	1,057,843.00	867,265.00	1,057,843.00	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	8,254,642.00	3,766,699.10	8,254,642.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			11,486,185.00	14,963,472.00	8,438,433.76	14,963,472.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	1,345,000.00	1,345,000.00	1,306,405.20	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	176,460.00	19,845.00	176,460.00	0.00	0.0%
Interest		8660	350,000.00	397,302.00	397,302.39	397,302.00	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	3,915,624.00	3,098,521.32	3,915,624.19	.19	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								

2025-26 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	3,743,332.00	3,047,511.00	3,743,332.00	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	9,617,718.00	7,869,584.91	9,617,718.19	.19	0.0%
TOTAL, REVENUES			106,401,846.00	108,409,199.00	86,498,040.22	108,409,198.32	(.68)	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	29,876,031.00	30,492,664.00	24,175,034.34	30,492,662.71	1.29	0.0%
Certificated Pupil Support Salaries		1200	3,607,892.00	3,488,249.00	2,845,467.55	3,488,249.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,558,707.00	5,685,386.00	4,615,833.30	5,685,386.44	(.44)	0.0%
Other Certificated Salaries		1900	2,212,544.00	2,202,472.00	1,716,396.27	2,202,472.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			41,255,174.00	41,868,771.00	33,352,731.46	41,868,770.15	.85	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,322,632.00	5,481,180.00	4,039,045.51	5,481,180.20	(.20)	0.0%
Classified Support Salaries		2200	3,761,804.00	3,797,159.00	3,072,494.90	3,797,159.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,899,879.00	2,046,939.00	1,697,183.87	2,046,939.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,506,042.00	3,626,391.00	2,859,083.72	3,626,390.25	.75	0.0%
Other Classified Salaries		2900	907,834.00	1,219,436.00	762,778.38	1,219,436.19	(.19)	0.0%
TOTAL, CLASSIFIED SALARIES			15,398,191.00	16,171,105.00	12,430,586.38	16,171,104.64	.36	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	11,130,834.00	10,985,067.00	6,136,460.11	10,985,066.00	1.00	0.0%
PERS		3201-3202	4,039,879.00	3,947,962.00	3,117,521.83	3,947,961.56	.44	0.0%
OASDI/Medicare/Alternative		3301-3302	1,766,673.00	1,820,174.00	1,400,570.95	1,820,173.40	.60	0.0%
Health and Welfare Benefits		3401-3402	14,032,957.00	15,676,394.00	12,695,909.63	15,676,393.79	.21	0.0%
Unemployment Insurance		3501-3502	27,605.00	28,024.00	21,950.78	28,023.08	.92	0.0%
Workers' Compensation		3601-3602	816,329.00	930,125.00	733,750.91	930,124.83	.17	0.0%
OPEB, Allocated		3701-3702	796,357.00	837,288.00	706,608.48	837,288.00	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	34,225,034.00	24,812,772.69	34,225,030.66	3.34	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	17,000.00	241,809.00	241,272.05	241,809.26	(.26)	0.0%
Books and Other Reference Materials		4200	9,713.00	33,049.00	20,999.38	33,049.43	(.43)	0.0%
Materials and Supplies		4300	2,018,398.00	3,683,606.00	2,208,367.75	3,683,606.88	(.88)	0.0%
Noncapitalized Equipment		4400	159,247.00	163,547.00	131,110.58	163,546.18	.82	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,204,358.00	4,122,011.00	2,601,749.76	4,122,011.75	(.75)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	6,666,725.00	7,505,753.00	5,060,400.15	7,505,753.00	0.00	0.0%
Travel and Conferences		5200	206,168.00	267,392.00	206,475.16	267,392.19	(.19)	0.0%
Dues and Memberships		5300	49,122.00	62,002.00	59,602.43	62,002.31	(.31)	0.0%
Insurance		5400-5450	1,148,604.00	1,160,099.00	1,159,099.00	1,160,099.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,693,328.00	2,674,980.00	1,880,833.05	2,674,980.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	774,626.00	811,368.00	563,365.02	811,367.90	.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)	(15,631.00)	0.00	(15,631.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,665,450.00	9,210,063.00	6,733,155.61	9,210,062.29	.71	0.0%
Communications		5900	314,753.00	316,006.00	219,080.13	316,005.84	.16	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,503,776.00	21,992,032.00	15,882,010.55	21,992,031.53	.47	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	3,841.00	3,841.17	3,841.00	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	212,529.00	575,359.36	212,529.00	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	10,254.97	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	216,370.00	589,455.50	216,370.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	20,000.00	20,000.00	8,596.00	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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			20,000.00	20,000.00	8,596.00	20,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			110,992,133.00	118,615,323.00	89,677,902.34	118,615,318.73	4.27	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,000,000.00	1,075,000.00	0.00	1,075,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,000,000.00	1,075,000.00	0.00	1,075,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

2025-26 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	826,677.79
6019	Student Support and Professional Development Discretionary Block Grant	860,530.00
6300	Lottery: Instructional Materials	282,450.84
6332	CA Community Schools Partnership Act - Implementation Grant	105,885.84
6383	Golden State Pathways Program	200,583.96
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	59,219.91
7311	Classified School Employee Professional Development Block Grant	21,822.26
7339	Dual Enrollment Opportunities	100,000.00
7399	LCFF Equity Multiplier	154,532.00
7412	A-G Access/Success Grant	.84
7435	Learning Recovery Emergency Block Grant	.73
7810	Other Restricted State	105,645.50
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	562,758.42
9010	Other Restricted Local	2,055,691.83
Total, Restricted Balance		5,335,799.92

SECTION II

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)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	6,189.48	6,189.48	5,955.14	5,955.14	(234.34)	-4.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	6,189.48	6,189.48	5,955.14	5,955.14	(234.34)	-4.0%
5. District Funded County Program ADA						
a. County Community Schools	1.03	1.03	.64	.64	(.39)	-38.0%
b. Special Education-Special Day Class	16.00	16.00	12.11	12.11	(3.89)	-24.0%
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	1.56	1.56	(.12)	-7.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	18.71	18.71	14.31	14.31	(4.40)	-24.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	6,208.19	6,208.19	5,969.45	5,969.45	(238.74)	-4.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

SECTION III

LOCAL CONTROL FUNDING FORMULA CALCULATIONS

Cotati-Rohnert Park Unified (73882) - Third Interim		5/19/2026				
	2025-26	2026-27	2027-28	2028-29	2029-30	
General Assumptions						
COLA & Augmentation	2.30%	2.87%	3.06%	3.34%	3.14%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	
Student Assumptions:						
Enrollment Count	6,387	6,457	6,437	-	-	
Unduplicated Pupil Count (UPC)	3,351	3,419	3,409	-	-	
Unduplicated Pupil Percentage (UPP)	52.65%	53.60%	52.79%	0.00%	0.00%	
Current Year LCFF Average Daily Attendance (ADA)	5,969.45	6,108.69	6,097.92	-	-	
Funded LCFF ADA	5,969.45	6,108.69	6,108.69	6,032.56	4,025.30	
LCFF ADA Funding Method	Current Year	Current Year	Prior Year	Prior Year	3PY Average	
Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	
Funded NSS ADA	-	-	-	-	-	
LCFF Entitlement Summary						
Base Grant	\$66,066,100	\$69,574,258	\$71,703,367	\$73,110,391	\$50,322,141	
Grade Span Adjustment	2,576,029	2,713,421	2,796,939	2,855,749	1,967,447	
<i>Adjusted Base Grant</i>	\$68,642,129	\$72,287,679	\$74,500,306	\$75,966,140	\$52,289,588	
Supplemental Grant	7,228,017	7,749,239	7,865,742	-	-	
Concentration Grant	-	-	-	-	-	
Total Base, Supplemental and Concentration Grant	\$75,870,146	\$80,036,918	\$82,366,048	\$75,966,140	\$52,289,588	
Allowance: Necessary Small School	-	-	-	-	-	
Add-on: Targeted Instructional Improvement Block Grant	502,003	502,003	502,003	502,003	502,003	
Add-on: Home-to-School Transportation	766,471	788,469	812,596	839,737	866,105	
Add-on: Small School District Bus Replacement Program	-	-	-	-	-	
Add-on: Economic Recovery Target	-	-	-	-	-	
Add-on: Transitional Kindergarten	1,685,846	1,739,720	1,793,095	-	-	
Total Allowance and Add-On Amounts	\$2,954,320	\$3,030,192	\$3,107,694	\$1,341,740	\$1,368,108	
Total LCFF Entitlement Before Adjustments (excludes Additional S	\$78,824,466	\$83,067,110	\$85,473,742	\$77,307,880	\$53,657,696	
Miscellaneous Adjustments	-	-	-	-	-	
Total LCFF Entitlement (excludes Additional State Aid)	\$ 78,824,466	\$ 83,067,110	\$ 85,473,742	\$ 77,307,880	\$ 53,657,696	
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 13,205	\$ 13,598	\$ 13,992	\$ 12,815	\$ 13,330	
Additional State Aid	-	-	-	-	-	
Total LCFF Entitlement with Additional State Aid	78,824,466	83,067,110	85,473,742	77,307,880	53,657,696	
LCFF Sources Summary						
Funding Source Summary						
<i>districts)</i>	\$ 36,609,197	\$ 33,756,367	\$ 33,722,902	\$ -	\$ -	
Education Protection Account Entitlement (<i>includes \$200/minimum</i>	\$ 7,246,383	\$ 12,408,225	\$ 13,851,698	\$ 16,960,701	\$ 805,060	
Net State Aid (<i>excludes Additional State Aid</i>)	\$ 34,968,886	\$ 36,902,518	\$ 37,899,142	\$ 60,347,179	\$ 52,852,636	
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Funding Sources	\$ 78,824,466	\$ 83,067,110	\$ 85,473,742	\$ 77,307,880	\$ 53,657,696	
Funding Source by Resource-Object						
State Aid (Resource Code 0000, Object Code 8011)	\$ 34,968,886	\$ 36,902,518	\$ 37,899,142	\$ 60,347,179	\$ 52,852,636	
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 7,246,383	\$ 12,408,225	\$ 13,851,698	\$ 16,960,701	\$ 805,060	
(P-2 plus Current Year Accrual)						
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$ -	\$ -	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)						
Property Taxes (Object 8021 to 8089)	\$ 39,173,578	\$ 36,273,419	\$ 36,237,419	\$ -	\$ -	
% Change	7.4123%	-7.4034%	-0.0992%	-100.0000%	0.0000%	
In-Lieu of Property Taxes (Object Code 8096)	(2,564,381)	(2,517,052)	(2,514,517)	-	-	
Entitlement and Source Reconciliation						
Basic Aid/Excess Tax District Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	
Total LCFF Entitlement	\$ 78,824,466	\$ 83,067,110	\$ 85,473,742	\$ 77,307,880	\$ 53,657,696	
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	\$ -	\$ -	\$ -	
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Funding Sources	\$ 78,824,466	\$ 83,067,110	\$ 85,473,742	\$ 77,307,880	\$ 53,657,696	

LCAP Percentage to Increase or Improve Services Calculation										
Base Grant <i>(Excludes add-ons for TIIG & Transportation)</i>	\$	70,327,975	\$	74,027,399	\$	76,293,401	\$	75,966,140	\$	52,289,588
Supplemental and Concentration Grant funding in the LCAP year	\$	7,228,017	\$	7,749,239	\$	7,865,742	\$	-	\$	-
Projected Additional 15% Concentration Grant funding in the LCAP	\$	-	\$	-	\$	-	\$	-	\$	-
Percentage to Increase or Improve Services		10.28%		10.47%		10.31%		0.00%		0.00%
PER-ADA FUNDING LEVELS										
Base, Supplemental and Concentration Rate per ADA										
Grades TK-3	\$	12,515.31	\$	12,895.56	\$	13,271.38	\$	12,405.00	\$	12,794.00
Grades 4-6	\$	11,507.28	\$	11,858.11	\$	12,203.39	\$	11,407.00	\$	11,765.00
Grades 7-8	\$	11,847.71	\$	12,209.09	\$	12,563.81	\$	11,744.00	\$	12,113.00
Grades 9-12	\$	14,088.15	\$	14,517.61	\$	14,939.70	\$	13,965.00	\$	14,403.00
Base Grants										
Grades TK-3	\$	10,256	\$	10,550	\$	10,873	\$	11,236	\$	11,589
Grades 4-6	\$	10,411	\$	10,710	\$	11,038	\$	11,407	\$	11,765
Grades 7-8	\$	10,719	\$	11,027	\$	11,364	\$	11,744	\$	12,113
Grades 9-12	\$	12,423	\$	12,780	\$	13,171	\$	13,611	\$	14,038
Grade Span Adjustment										
Grades TK-3	\$	1,067	\$	1,097	\$	1,131	\$	1,169	\$	1,205
Grades 9-12	\$	323	\$	332	\$	342	\$	354	\$	365
Prorated Base, Supplemental and Concentration Rate per ADA										
Grades TK-3	\$	11,323	\$	11,647	\$	12,004	\$	12,405	\$	12,794
Grades 4-6	\$	10,411	\$	10,710	\$	11,038	\$	11,407	\$	11,765
Grades 7-8	\$	10,719	\$	11,027	\$	11,364	\$	11,744	\$	12,113
Grades 9-12	\$	12,746	\$	13,112	\$	13,513	\$	13,965	\$	14,403
Prorated Base Grants										
Grades TK-3	\$	10,256	\$	10,550	\$	10,873	\$	11,236	\$	11,589
Grades 4-6	\$	10,411	\$	10,710	\$	11,038	\$	11,407	\$	11,765
Grades 7-8	\$	10,719	\$	11,027	\$	11,364	\$	11,744	\$	12,113
Grades 9-12	\$	12,423	\$	12,780	\$	13,171	\$	13,611	\$	14,038
Prorated Grade Span Adjustment										
Grades TK-3	\$	1,067	\$	1,097	\$	1,131	\$	1,169	\$	1,205
Grades 9-12	\$	323	\$	332	\$	342	\$	354	\$	365
Supplemental Grant										
Maximum - 1.00 ADA, 100% UPP		20%		20%		20%		20%		20%
Grades TK-3	\$	2,265	\$	2,329	\$	2,401	\$	2,481	\$	2,559
Grades 4-6	\$	2,082	\$	2,142	\$	2,208	\$	2,281	\$	2,353
Grades 7-8	\$	2,144	\$	2,205	\$	2,273	\$	2,349	\$	2,423
Grades 9-12	\$	2,549	\$	2,622	\$	2,703	\$	2,793	\$	2,881
Actual - 1.00 ADA, Local UPP as follows:		52.65%		53.60%		52.79%		0.00%		0.00%
Grades TK-3	\$	1,192	\$	1,249	\$	1,267	\$	-	\$	-
Grades 4-6	\$	1,096	\$	1,148	\$	1,165	\$	-	\$	-
Grades 7-8	\$	1,129	\$	1,182	\$	1,200	\$	-	\$	-
Grades 9-12	\$	1,342	\$	1,406	\$	1,427	\$	-	\$	-
Concentration Grant (>55% population)										
Maximum - 1.00 ADA, 100% UPP		65%		65%		65%		65%		65%
Grades TK-3	\$	7,360	\$	7,571	\$	7,803	\$	8,063	\$	8,316
Grades 4-6	\$	6,767	\$	6,962	\$	7,175	\$	7,415	\$	7,647
Grades 7-8	\$	6,967	\$	7,168	\$	7,387	\$	7,634	\$	7,873
Grades 9-12	\$	8,285	\$	8,523	\$	8,783	\$	9,077	\$	9,362

Cotati-Rohnert Park Unified (73882) - Third Interim		v.26.2a			5/19/2026			CY			v.26.2a			CY1			v.26.2a			CY2																									
LOCAL CONTROL FUNDING FORMULA															2025-26					2026-27					2027-28																				
LCFF ENTITLEMENT CALCULATION																																													
Calculation Factors	COLA & Augmentation					Base Grant Proration					Unduplicated Pupil					COLA & Augmentation					Base Grant Proration					Unduplicated Pupil																			
	2.30%					0.00%					52.65%					2.87%					0.00%					53.60%					3.06%					0.00%					52.79%				
	Current Year					Current Year					Current Year					Prior Year					Prior Year					Prior Year																			
	ADA	Base	Grade Span	Supplemental	Total	ADA	Base	Grade Span	Supplemental	Total	ADA	Base	Grade Span	Supplemental	Total	ADA	Base	Grade Span	Supplemental	Total	ADA	Base	Grade Span	Supplemental	Total																				
Grades TK-3	1,822.82	\$ 10,256	\$ 1,067	\$ 1,192	\$22,813,161	1,866.52	\$ 10,550	\$ 1,097	\$ 1,249	\$24,069,817	1,866.52	\$ 10,873	\$ 1,131	\$ 1,267	\$24,771,300																														
Grades 4-6	1,317.41	10,411		1,096	15,159,804	1,298.74	10,710		1,148	15,400,604	1,298.74	11,038		1,165	15,849,033																														
Grades 7-8	875.41	10,719		1,129	10,371,605	937.86	11,027		1,182	11,450,421	937.86	11,364		1,200	11,783,096																														
Grades 9-12	1,953.81	12,423	323	1,342	27,525,576	2,005.57	12,780	332	1,406	29,116,076	2,005.57	13,171	342	1,427	29,962,619																														
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																			
Total Base, Supplemental, and Concentration Grant		\$66,066,100	\$2,576,029	\$ 7,228,017	\$75,870,146	\$69,574,258	\$2,713,421	\$ 7,749,239	\$80,036,918	\$71,703,367	\$ 2,796,939	\$ 7,865,742	\$82,366,048																																
NSS Allowance																																													
TOTAL BASE	5,969.45	\$66,066,100	\$2,576,029	\$ 7,228,017	\$75,870,146	6,108.69	\$69,574,258	\$2,713,421	\$ 7,749,239	\$80,036,918	6,108.69	\$71,703,367	\$ 2,796,939	\$ 7,865,742	\$82,366,048																														
ADD ONS:																																													
Targeted Instructional Improvement Block Grant					\$ 502,003					\$ 502,003				\$ 502,003											\$ 502,003																				
Home-to-School Transportation (COLA added commencing 2023-24)					766,471					788,469				812,596											812,596																				
Transitional Kindergarten (Commencing 2022-23)	TK ADA	304.03	TK Add-on r	\$ 5,545.00	1,685,846	TK ADA	305.00	TK Add-on ra	\$ 5,704.00	1,739,720	TK ADA	305.00	TK Add-on rat	\$ 5,879.00	1,793,095										1,793,095																				
LCFF Entitlement Before Adjustments					\$78,824,466					\$83,067,110				\$85,473,742																															
Miscellaneous Adjustments					-					-				-												-																			
ADJUSTED LCFF ENTITLEMENT					\$78,824,466					\$83,067,110				\$85,473,742												\$85,473,742																			
Local Revenue (including RDA)					(36,609,197)					(33,756,367)				(33,722,902)												(33,722,902)																			
Gross State Aid					\$42,215,269					\$49,310,743				\$51,750,840												\$51,750,840																			
Education Protection Account Entitlement					(7,246,383)					(12,408,225)				(13,851,698)												(13,851,698)																			
Net State Aid					\$34,968,886					\$36,902,518				\$37,899,142												\$37,899,142																			
MINIMUM STATE AID CALCULATION																																													
			<u>12-13 Rate</u>	<u>2025-26 ADA</u>	N/A			<u>12-13 Rate</u>	<u>2026-27 ADA</u>	N/A			<u>12-13 Rate</u>	<u>2027-28 ADA</u>	N/A																														
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,312.93	5,969.45	\$31,715,270			\$ 5,312.93	6,108.69	\$32,455,042			\$ 5,312.93	6,108.69	\$32,455,042											\$32,455,042																			
Less Current Year Property Taxes/In-Lieu					(36,609,197)					(33,756,367)					(33,722,902)											(33,722,902)																			
Less Education Protection Account Entitlement					(7,246,383)					(12,408,225)					(13,851,698)											(13,851,698)																			
Subtotal State Aid for Historical RL/Charter General BG					\$ -					\$ -				\$ -												\$ -																			
Categorical Minimum State Aid					5,870,127					5,870,127				5,870,127												5,870,127																			
Charter School Categorical Block Grant adjusted for ADA					-					-				-												-																			
Minimum State Aid Guarantee Before Proration Factor					\$5,870,127					\$5,870,127				\$5,870,127												\$5,870,127																			
Proration Factor					0.00%					0.00%				0.00%												0.00%																			
Minimum State Aid Guarantee					\$5,870,127					\$5,870,127				\$5,870,127												\$5,870,127																			
State Aid Before Additional State Aid					\$34,968,886					\$36,902,518				\$37,899,142												\$37,899,142																			
ADDITIONAL STATE AID					\$ -					\$ -				\$ -												\$ -																			
LCFF State Aid, Adjusted for Minimum State Aid Guarantee					\$34,968,886					\$36,902,518				\$37,899,142												\$37,899,142																			
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplemental																																													
Change Over Prior Year			3.72%	2,828,695				5.38%	4,242,644				2.90%	2,406,632																															
LCFF Entitlement Per ADA (excluding Categorical MSA)					13,205					13,598				13,992												13,992																			
Per-ADA Change Over Prior Year			3.58%	457				2.98%	393				2.90%	394												394																			
Basic Aid Status (school districts only)					<i>Non-Basic Aid</i>					<i>Non-Basic Aid</i>				<i>Non-Basic Aid</i>												<i>Non-Basic Aid</i>																			
LCFF SOURCES INCLUDING EXCESS TAXES																																													
				Increase	2025-26			Increase	2026-27				Increase	2027-28																															
State Aid			5.38%	1,784,550	\$34,968,886			5.53%	1,933,632	\$36,902,518			2.70%	996,624	\$37,899,142											\$37,899,142																			
Education Protection Account					7,246,383					12,408,225					13,851,698											13,851,698																			
Property Taxes Net of In-Lieu Transfers			6.85%	2,348,067	36,609,197			-7.79%	(2,852,830)	33,756,367			-0.10%	(33,465)	33,722,902											33,722,902																			
Charter In-Lieu Taxes			0.00%	-	-			0.00%	-	-			0.00%	-	-											-																			
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			5.44%	4,132,617	\$78,824,466			-1.17%	(919,198)	\$83,067,110			1.16%	963,159	\$ 85,473,742											\$ 85,473,742																			

SECTION IV
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	8,090,975.30	5,344,743.07	1,983,735.87	(3,404,263.11)	19,955,984.50	15,245,483.50
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	5,487,641.00	3,103,906.00	3,264,484.00
Property Taxes	8020-8079		0.00	106,008.00	107,342.00	86,096.00	130,205.00	23,600,633.00	335,991.00	53,396.54
Miscellaneous Funds	8080-8099		(170,970.00)	243,820.00	(265,098.00)	(176,732.00)	(176,732.00)	(176,732.00)	(176,732.00)	(383,129.00)
Federal Revenue	8100-8299		143,995.00	134,229.00	296,064.00	249,925.00	(577,177.00)	367,666.00	(32.00)	16.85
Other State Revenue	8300-8599		1,785,969.00	(892,595.00)	727,281.00	2,080,252.00	(35,303.00)	1,106,787.00	960,700.00	793,133.54
Other Local Revenue	8600-8799		359,636.00	253,690.00	395,564.00	570,917.00	1,275,832.00	1,408,874.00	1,111,809.00	438,463.21
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			6,598,596.00	(1,391,429.00)	6,748,795.00	5,914,364.00	3,720,731.00	31,794,869.00	5,335,642.00	4,166,365.14
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	3,668,258.00	3,639,379.00	3,673,376.29
Classified Salaries	2000-2999		566,313.00	1,511,889.00	1,322,217.00	1,297,155.00	1,344,546.00	1,267,119.00	1,246,033.00	1,306,453.27
Employee Benefits	3000-3999		658,890.00	2,458,438.00	2,594,219.00	2,727,433.00	2,726,131.00	2,708,498.00	2,721,152.00	2,736,681.63
Books and Supplies	4000-4999		207,278.00	356,829.00	344,509.00	363,667.00	251,908.00	195,571.00	212,673.00	160,007.53
Services	5000-5999		1,067,331.00	1,206,038.00	1,704,888.00	1,689,687.00	1,804,707.00	2,760,871.00	2,028,305.00	787,078.58
Capital Outlay	6000-6999			23,118.00	146,370.00	333.00	4,034.00	42,240.77	444.00	13,861.35
Other Outgo	7000-7499		(2,865.00)	(117,950.00)	1,303.00	1,303.00	1,303.00	123,289.00	1,303.00	488.00
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	10,765,846.77	9,849,289.00	8,677,946.65
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00								
Accounts Receivable	9200-9299	(8,156,704.63)	(1,019.68)	4,687,874.43	126,492.57	948,974.71	488,396.19	955,613.00	(15,341.00)	281,362.50
Due From Other Funds	9310	(1,309,437.00)				1,309,437.00				
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340	0.00								
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		(9,466,141.63)	(1,019.68)	4,687,874.43	126,492.57	2,258,411.71	488,396.19	955,613.00	(15,341.00)	281,362.50
<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)	(1,375,612.38)	181,513.00	(209,506.91)
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									
SUBTOTAL		(12,151,227.12)	4,670,179.04	1,136,412.62	(67,803.20)	1,758,276.91	(218,721.83)	(1,375,612.38)	181,513.00	(209,506.91)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		2,685,085.49	(4,671,198.72)	3,551,461.81	194,295.77	500,134.80	707,118.02	2,331,225.38	(196,854.00)	490,869.41
E. NET INCREASE/DECREASE (B - C + D)			(1,124,877.72)	(6,768,652.19)	(2,746,232.23)	(3,361,007.20)	(5,387,998.98)	23,360,247.61	(4,710,501.00)	(4,020,712.10)
F. ENDING CASH (A + E)			14,859,627.49	8,090,975.30	5,344,743.07	1,983,735.87	(3,404,263.11)	19,955,984.50	15,245,483.50	11,224,771.40
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE								
A. BEGINNING CASH		11,224,771.40	7,205,651.69	16,814,460.67	7,458,994.80				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	2,331,713.00	3,264,484.00	1,687,959.00	4,568,453.00	3,567,790.00		42,215,269.00	42,215,269.00
Property Taxes	8020-8079	65,775.33	13,358,189.41	664,970.86	664,970.86			39,173,578.00	39,173,578.00
Miscellaneous Funds	8080-8099	338,840.50	(111,954.00)	98,442.50				(956,976.00)	(956,976.00)
Federal Revenue	8100-8299	(9,458.34)	405,506.00	1,223,318.07	1,162,084.55			3,396,137.13	3,396,137.13
Other State Revenue	8300-8599	832,909.84	1,079,299.23	2,875,134.00	3,649,904.39	0.00		14,963,472.00	14,963,472.00
Other Local Revenue	8600-8799	784,279.91	1,270,520.43	763,622.67	984,509.97			9,617,718.19	9,617,718.19
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		4,344,060.24	19,266,045.07	7,313,447.10	12,104,922.77	3,567,790.00	0.00	109,484,198.32	109,484,198.32
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,699,541.97	3,671,561.35	3,804,598.97	4,711,439.57	0.00		41,868,770.15	41,868,770.15
Classified Salaries	2000-2999	1,288,263.93	1,280,596.58	1,741,120.18	1,999,398.68			16,171,104.64	16,171,104.64
Employee Benefits	3000-3999	2,743,508.65	2,737,822.47	4,705,509.95	4,706,746.96			34,225,030.66	34,225,030.66
Books and Supplies	4000-4999	193,830.01	315,477.52	310,110.00	185,245.00	0.00	1,024,906.69	4,122,011.75	4,122,011.75
Services	5000-5999	1,126,486.66	1,706,616.95	3,314,993.17	2,795,029.17			21,992,031.53	21,992,031.53
Capital Outlay	6000-6999	2,537.77	356,515.92	(256,987.00)	(116,097.81)			216,370.00	216,370.00
Other Outgo	7000-7499	211.00	211.00	5,482.00	5,922.00			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
TOTAL DISBURSEMENTS		9,054,379.99	10,068,801.79	13,624,827.27	14,287,683.57	0.00	1,024,906.69	118,615,318.73	118,615,318.73
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	480,084.84	52,702.03	151,565.04	0.00	0.00		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	
SUBTOTAL		480,084.84	52,702.03	151,565.04	0.00	0.00	0.00	9,466,141.63	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(211,115.20)	(8,545.67)	3,195,650.74	3,300,500.00			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		(350,318.00)					(350,318.00)	
SUBTOTAL		(211,115.20)	(358,863.67)	3,195,650.74	3,300,500.00	0.00	0.00	11,800,909.12	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		691,200.04	411,565.70	(3,044,085.70)	(3,300,500.00)	0.00	0.00	(2,334,767.49)	
E. NET INCREASE/DECREASE (B - C + D)		(4,019,119.71)	9,608,808.98	(9,355,465.87)	(5,483,260.80)	3,567,790.00	(1,024,906.69)	(11,465,887.90)	(9,131,120.41)
F. ENDING CASH (A + E)		7,205,651.69	16,814,460.67	7,458,994.80	1,975,734.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,518,617.31	

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			1,975,734.00	8,365,163.00	1,179,348.00	(2,714,235.00)	(5,164,220.00)	(9,499,747.00)	12,016,753.00	7,930,673.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		4,267,895.00	0.00	3,407,185.00	3,205,965.00	3,905,965.00	4,575,642.00	3,905,965.00	3,905,965.00
Property Taxes	8020-8079		0.00	107,009.00	106,599.00	89,666.00	429,857.00	25,589,978.00	345,698.00	86,658.00
Miscellaneous Funds	8080-8099		(165,298.00)	242,698.00	(295,098.00)	(165,897.00)	(165,897.00)	(165,897.00)	(165,897.00)	(165,897.00)
Federal Revenue	8100-8299		145,895.00	135,300.00	285,000.00	250,950.00	250,950.00	360,800.00	0.00	350,658.00
Other State Revenue	8300-8599		1,265,769.00	0.00	658,958.00	2,859,000.00	0.00	985,698.00	960,595.00	40,590.00
Other Local Revenue	8600-8799		250,650.00	225,680.00	358,225.00	590,550.00	1,200,850.00	1,300,650.00	1,100,225.00	525,650.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			5,764,911.00	710,687.00	4,520,869.00	6,830,234.00	5,621,725.00	32,646,871.00	6,146,586.00	4,743,624.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		477,232.00	3,185,988.00	3,196,878.00	3,512,956.00	3,586,878.00	3,586,878.00	3,586,878.00	3,586,878.00
Classified Salaries	2000-2999		545,313.00	1,322,899.00	1,298,155.00	1,298,155.00	1,298,155.00	1,298,155.00	1,298,155.00	1,298,155.00
Employee Benefits	3000-3999		655,685.00	2,069,858.00	2,069,858.00	2,499,222.00	3,000,222.00	3,045,754.00	3,100,222.00	3,109,222.00
Books and Supplies	4000-4999		208,569.00	225,698.00	242,259.00	269,596.00	225,695.00	125,695.00	215,658.00	305,865.00
Services	5000-5999		1,058,933.00	1,208,009.00	1,605,999.00	1,698,987.00	1,844,999.00	2,950,891.00	2,030,450.00	1,765,000.00
Capital Outlay	6000-6999									
Other Outgo	7000-7499		(2,460.00)	(115,950.00)	1,303.00	1,303.00	1,303.00	122,998.00	1,303.00	1,200.00
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			2,943,272.00	7,896,502.00	8,414,452.00	9,280,219.00	9,957,252.00	11,130,371.00	10,232,666.00	10,066,320.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		3,567,790.00							
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	3,567,790.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	3,567,790.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			6,389,429.00	(7,185,815.00)	(3,893,583.00)	(2,449,985.00)	(4,335,527.00)	21,516,500.00	(4,086,080.00)	(5,322,696.00)
F. ENDING CASH (A + E)			8,365,163.00	1,179,348.00	(2,714,235.00)	(5,164,220.00)	(9,499,747.00)	12,016,753.00	7,930,673.00	2,607,977.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE								
A. BEGINNING CASH		2,607,977.00	(365,627.00)	2,903,117.00	659,931.00				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	3,738,306.00	4,366,858.00	4,155,669.00	5,166,298.00	3,667,659.00		48,269,372.00	48,269,372.00
Property Taxes	8020-8079	85,799.00	6,014,539.00	1,758,978.00	1,758,978.00			36,373,759.00	36,373,759.00
Miscellaneous Funds	8080-8099	(50,689.00)	(65,899.00)	(53,801.00)				(1,217,572.00)	(1,217,572.00)
Federal Revenue	8100-8299	425,000.00	435,725.00	165,725.00	30,157.00			2,836,160.00	2,836,160.00
Other State Revenue	8300-8599	2,400,500.00	1,000,590.00	1,000,590.00	889,019.00			12,061,309.00	12,061,309.00
Other Local Revenue	8600-8799	450,625.00	1,565,925.00	650,285.00	710,288.00			8,929,603.00	8,929,603.00
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		7,049,541.00	13,317,738.00	7,677,446.00	9,629,740.00	3,667,659.00	0.00	108,327,631.00	108,327,631.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,586,878.00	3,586,878.00	3,586,878.00	3,586,878.00			39,068,078.00	39,068,078.00
Classified Salaries	2000-2999	1,378,155.00	1,378,155.00	1,396,038.00	1,456,435.00			15,265,925.00	15,265,925.00
Employee Benefits	3000-3999	3,100,222.00	3,100,222.00	3,109,222.00	3,109,688.00			31,969,397.00	31,969,397.00
Books and Supplies	4000-4999	300,565.00	215,285.00	165,894.00	82,189.00			2,582,968.00	2,582,968.00
Services	5000-5999	1,654,325.00	1,765,454.00	1,659,600.00	1,003,276.00			20,245,923.00	20,245,923.00
Capital Outlay	6000-6999							0.00	0.00
Other Outgo	7000-7499	3,000.00	3,000.00	3,000.00				20,000.00	20,000.00
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	2025-26 Budget				Accruals	Adjustments	TOTAL	BUDGET
		March	April	May	June				
TOTAL DISBURSEMENTS		10,023,145.00	10,048,994.00	9,920,632.00	9,238,466.00	0.00	0.00	109,152,291.00	109,152,291.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							3,567,790.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	3,567,790.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	3,567,790.00	
E. NET INCREASE/DECREASE (B - C + D)		(2,973,604.00)	3,268,744.00	(2,243,186.00)	391,274.00	3,667,659.00	0.00	2,743,130.00	(824,660.00)
F. ENDING CASH (A + E)		(365,627.00)	2,903,117.00	659,931.00	1,051,205.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,718,864.00	

SECTION V
MULTI-YEAR PROJECTIONS

MULTI-YEAR PROJECTIONS
2025-26 3rd Interim Report

DISTRICT ASSUMPTIONS

The District used the School Services Financial Projection Dashboard 2026-27 Governor’s 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%	2.87%	3.06%
Funded COLA	2.30%	2.87%	3.06%
Lottery-Unrestricted	\$190.00	\$190.00	\$190.00
Lottery-Restricted	\$ 82.00	\$ 82.00	\$ 82.00
CA Consumer Price Index	3.37%	3.08%	2.75%

PROJECTED ENROLLMENT:

	Total District Enrollment	CBEDS	County Enrollment	Total Enrollment
2025-26	6,370	6,370	17	6,387
2026-27	6,440	6,440	17	6,457
2027-28	6,420	6,449	17	6,437

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 5,979.49.

	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>
Projected P-2 ADA	5,904.09	6,043.33	6,032.56
NPS ADA (includes ESY)	51.05	51.05	51.05
County Progs/SCOE ADA	14.31	14.31	14.31
Total ADA	5,969.45	6,108.69	6,097.92
Total Funded ADA	5,969.45	6,108.69	6,108.69

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 %	52.65%	53.60%	52.79%

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)	384.2
Classified (CSEA)	93.19
Classified (SEIU)	166.13
Management & Confidential	<u>81.60</u>
Total	725.1

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%	26.40%	26.80%

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: Capital expenditures are planned in the budget year for the leftover construction costs for an Expanded Learning building at Monte Vista constructed in the 2024-25 school year and no capital expenditures are budgeted for the 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 district's multi-year financial projection indicates that reserve levels are remaining close to the State-required minimum of 3% of Combined General Fund expenditures. Several uncertainties could negatively impact the district's budget in future years, including the availability of additional one-time funding, the cost-of-living adjustment (COLA) for 2026–27 and beyond, and enrollment trends related to Santa Rosa City Schools students attending CRPUSD.

To address projected financial challenges, administration has proposed expenditure reductions for 2026–27 and will continue identifying additional cost-saving measures. These actions are intended to maintain the required minimum reserve for economic uncertainties and ensure the district remains fiscally solvent with adequate cash flow.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	78,824,466.00	5.38%	83,067,110.00	2.90%	85,473,742.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	2,396,027.00	6.66%	2,555,490.00	3.49%	2,644,734.00
4. Other Local Revenues	8600-8799	3,962,936.00	(3.35%)	3,830,055.00	(.16%)	3,823,739.00
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	(23,746,022.00)	(1.01%)	(23,505,635.00)	4.36%	(24,531,575.00)
6. Total (Sum lines A1 thru A5c)		61,437,407.00	7.34%	65,947,020.00	2.22%	67,410,640.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				29,237,350.71		27,615,562.11
b. Step & Column Adjustment				378,026.40		419,475.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,999,815.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	29,237,350.71	(5.55%)	27,615,562.11	1.52%	28,035,037.11
2. Classified Salaries						
a. Base Salaries				7,870,014.36		7,726,055.62
b. Step & Column Adjustment				289,544.26		106,346.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(433,503.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,870,014.36	(1.83%)	7,726,055.62	1.38%	7,832,401.62
3. Employee Benefits	3000-3999	20,020,243.40	(1.99%)	19,622,216.00	2.85%	20,180,477.00
4. Books and Supplies	4000-4999	741,590.36	3.83%	770,000.00	3.25%	795,000.00
5. Services and Other Operating Expenditures	5000-5999	8,843,530.81	3.94%	9,191,884.00	3.35%	9,500,000.00
6. Capital Outlay	6000-6999	0.00	0.00%	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	(455,846.00)	(21.53%)	(357,723.00)	0.00%	(357,723.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		66,276,883.64	(2.55%)	64,587,994.73	2.19%	66,005,192.73
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(4,839,476.64)		1,359,025.27		1,405,447.27
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,418,146.03		(1,421,330.61)		(62,305.34)
2. Ending Fund Balance (Sum lines C and D1)		(1,421,330.61)		(62,305.34)		1,343,141.93
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
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 011) (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		0.00		0.00
2. Unassigned/Unappropriated	9790	(1,421,330.61)		(62,305.34)		1,343,141.93
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		(1,421,330.61)		(62,305.34)		1,343,141.93
E. AVAILABLE RESERVES						
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	(1,421,330.61)		(62,305.34)		1,343,141.93
(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)		2,534,488.23		3,893,513.50		5,298,960.77
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
32FTE positions reduced per budget cut MOUs for all bargaining groups.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	1,607,405.00	(3.25%)	1,555,212.00	3.06%	1,602,802.00
2. Federal Revenues	8100-8299	3,396,137.13	(16.49%)	2,836,160.00	1.73%	2,885,149.00
3. Other State Revenues	8300-8599	12,567,445.00	(24.09%)	9,540,379.00	.26%	9,565,622.00
4. Other Local Revenues	8600-8799	5,654,782.19	(10.48%)	5,062,160.00	0.00%	5,062,160.00
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	23,746,022.00	(1.01%)	23,505,635.00	4.36%	24,531,575.00
6. Total (Sum lines A1 thru A5c)		48,046,791.32	(9.31%)	43,574,546.00	2.63%	44,722,308.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,631,419.44		11,468,473.72
b. Step & Column Adjustment				189,927.00		184,100.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,352,872.72)		(177,293.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,631,419.44	(9.21%)	11,468,473.72	.06%	11,475,280.72
2. Classified Salaries						
a. Base Salaries				8,301,090.28		7,639,421.34
b. Step & Column Adjustment				279,600.00		111,504.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(941,268.94)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,301,090.28	(7.97%)	7,639,421.34	1.46%	7,750,925.34
3. Employee Benefits	3000-3999	14,204,787.26	(6.46%)	13,286,802.12	2.22%	13,581,291.12
4. Books and Supplies	4000-4999	3,380,421.39	(52.28%)	1,612,968.09	16.06%	1,872,000.00
5. Services and Other Operating Expenditures	5000-5999	13,148,500.72	(9.74%)	11,868,051.39	6.20%	12,604,338.08
6. Capital Outlay	6000-6999	216,370.00	(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	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	455,846.00	(21.53%)	357,723.00	0.00%	357,723.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		52,338,435.09	(11.66%)	46,233,439.66	3.05%	47,641,558.26
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(4,291,643.77)		(2,658,893.66)		(2,919,250.26)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		9,869,787.69		5,578,143.92		2,919,250.26
2. Ending Fund Balance (Sum lines C and D1)		5,578,143.92		2,919,250.26		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	242,344.00				
b. Restricted	9740	5,335,799.92		2,919,250.26		
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 011) (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)		5,578,143.92		2,919,250.26		0.00
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Adjustments account for the reduction of one-time resources and categorical funds prior year ending balances down in 2025-26. Also, included are the SpEd, CSEA, and SEIU positions cut per the appropriate bargaining unit's budget cut MOU.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	80,431,871.00	5.21%	84,622,322.00	2.90%	87,076,544.00
2. Federal Revenues	8100-8299	3,396,137.13	(16.49%)	2,836,160.00	1.73%	2,885,149.00
3. Other State Revenues	8300-8599	14,963,472.00	(19.16%)	12,095,869.00	.95%	12,210,356.00
4. Other Local Revenues	8600-8799	9,617,718.19	(7.54%)	8,892,215.00	(.07%)	8,885,899.00
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)		109,484,198.32	.03%	109,521,566.00	2.38%	112,132,948.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				41,868,770.15		39,084,035.83
b. Step & Column Adjustment				567,953.40		603,575.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,352,687.72)		(177,293.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	41,868,770.15	(6.65%)	39,084,035.83	1.09%	39,510,317.83
2. Classified Salaries						
a. Base Salaries				16,171,104.64		15,365,476.96
b. Step & Column Adjustment				569,144.26		217,850.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,374,771.94)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,171,104.64	(4.98%)	15,365,476.96	1.42%	15,583,326.96
3. Employee Benefits	3000-3999	34,225,030.66	(3.85%)	32,909,018.12	2.59%	33,761,768.12
4. Books and Supplies	4000-4999	4,122,011.75	(42.19%)	2,382,968.09	11.92%	2,667,000.00
5. Services and Other Operating Expenditures	5000-5999	21,992,031.53	(4.24%)	21,059,935.39	4.96%	22,104,338.08
6. Capital Outlay	6000-6999	216,370.00	(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)		118,615,318.73	(6.57%)	110,821,434.39	2.55%	113,646,750.99
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(9,131,120.41)		(1,299,868.39)		(1,513,802.99)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		13,287,933.72		4,156,813.31		2,856,944.92
2. Ending Fund Balance (Sum lines C and D1)		4,156,813.31		2,856,944.92		1,343,141.93
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	242,344.00		0.00		0.00
b. Restricted	9740	5,335,799.92		2,919,250.26		0.00
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 011) (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		0.00		0.00
2. Unassigned/Unappropriated	9790	(1,421,330.61)		(62,305.34)		1,343,141.93
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,156,813.31		2,856,944.92		1,343,141.93
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	(1,421,330.61)		(62,305.34)		1,343,141.93
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)		2,534,488.23		3,893,513.50		5,298,960.77
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.14%		3.51%		4.66%
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):						
<hr/>						
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)						
		5,955.14		6,093.48		6,083.61
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		118,615,318.73		110,821,434.39		113,646,750.99
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)		118,615,318.73		110,821,434.39		113,646,750.99
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)		3,558,459.56		3,324,643.03		3,409,402.53
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)		3,558,459.56		3,324,643.03		3,409,402.53
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		NO		YES		YES

APPENDIX
LCFF ACRONYMS

Acronyms

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
 CCSESA..... 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
 HOUSSE 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
 PEPRRA 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
SIC 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
SERAF	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