

TO: Superintendent and Board Members
FROM: Rianne Pfaltzgraff
DATE: December 17, 2025
RE: 2025-2026 First Interim



Attached for your review is a copy of the 2025-2026 First Interim report. The First Interim report covers the period of time from July 1 through October 31, 2025. The First Interim budget report is a snapshot in time of a district's revenue and expenditure forecasts for the current fiscal year, as well as a projection of the two subsequent fiscal years. It is a time to adjust the budget based upon the enacted State Budget and subsequent trailer bills, Average Daily Attendance projection changes, as well as adjustments based on closing prior fiscal year and any other factors that impact revenue and expenditures.

With the October Cal Pads census collection complete, our preliminary enrollment data reflects 5114 students, which is a decrease of approximately 17 students from last year's census. To date, our enrollment sits at 5135 and has been very slowly increasing each week. Our most recent demographic report (as received on the consent agenda) shows a brief decline of students and then subsequent slow growth in the next 6 years. Our enrollment projection at Budget development was 5204, and as a result of our current data, enrollment and ADA estimates for the current year (2025-2026) and Multiyear Projections (2026-2027 and 2027-2028) have been adjusted to reflect this downward trend. As enrollment slowly increases, enrollment projections for current year and the two subsequent years have been set at 5166. This creates a "loss" of revenue projections to the tune of \$809,803 over three years. If enrollment stays static at 5135, an additional \$340,000 will be "lost" in 25-26 alone. This demonstrates the dramatic impact of enrollment decline and/or stasis.

As usual for the past few years, all eyes will be on the January State Budget proposal, where we will be given the first glimpse at the Governor's projections for the rest of 2025-2026 and 2025-2026. This will guide us and inform any more adjustments we may need to make for the current year revenue and expenditure outlook in for Second Interim and Budget development for next year. Early estimates from the Legislative Analyst Office project a COLA for 2026-2027 that is lower than projected at Budget development. Should this COLA be finalized, this will also impact revenue for 2026-2027.

The January State Budget proposal will hopefully provide some answers, but ultimately there will be no confidence in the numbers until June, when the final State budget is approved.

MULTI YEAR PROJECTION ASSUMPTIONS

- Estimated step increases at 2% for Certificated employees and 1% for Classified employees
- Static enrollment projections (Table A)
- Unduplicated Pupil Percent projected at 49.96%
- Static ADA projections (Table A)
- Projected State COLA allocations (Table B)
- STRS is expected to remain static for the next two subsequent years; however, PERS is expected to increase slightly (lower rates from budget projections) (Table B)
- Consumer Price Index (CPI) slight decreases from budget projections (Table B)
- Continued adjustments for expiration of one time expenditures in upcoming years
- Shift of approximately \$1.9 million in expenditures to restricted one time funds for 26-27
- Reduction of approximately \$3.5 million to general fund expenses for 26-27
- Shift of approximately \$1.4 million from restricted one time funds back to General Fund for 27-28

Table A				
Year	Enrollment	Unduplicated	ADA Rate	ADA
2025-2026	5166	2567	94.75%	4909
2026-2027	5166	2567	94.75%	4909
2027-2028	5166	2567	94.75%	4909

Table B				
Year	COLA	STRS	PERS	CPI
2025-2026	2.30%	19.10%	26.81%	3.09%
2026-2027	3.02%	19.10%	26.90%	2.82%
2027-2028	3.42%	19.10%	27.80%	2.72%

In addition to the official SACS reporting forms I have also included the following:

- Worksheet outlining the General Fund Personnel allocations
- A comparative worksheet with reporting columns for the 2024-2025 Unaudited Actuals, the Final Adopted 2025-2026 Budget, and a Proposed 2025-2026 1st Interim Budget
- The 1st Interim Summary worksheet for the General Fund
- Multi-Year Projection worksheet (with published COLA)
- LCFF Calculator
- School Services of California Financial Projection Dartboard
- Common Message

Based on these assumptions and budget adjustments, Oakley will meet the required 3% reserve for current and 2 subsequent years and will be submitting the First Interim report with a **positive certification**. In the event these assumptions do not materialize, the District would need to create additional budget adjustments to maintain a positively certified budget in the 2026-2027 reporting cycle.

The Certification sheet has been placed on top for your review and signature. The Criteria and Standards Review Summary and Supplemental Information are part of the certification process to highlight areas of concern by a mark of "Not Met". An explanation of those areas is outlined is provided.

CRITERIA AND STANDARDS REVIEW SUMMARY

3. Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

The projections are assuming the current attendance rate that the District is experiencing at the time of 1st Interim.

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

➤ ***The following impacted operating revenues:***

- a. ***The projections are assuming the current attendance rate that the District is experiencing at the time of 1st Interim.***

➤ ***The following impacted operating expenditures:***

- a. ***Decrease to Books and Supplies due to less printed curriculum purchase than originally in budget.***
 b. ***Anticipated reductions to services in Budget MYP regarding Special Education were not attainable and the decision was made to assume these reductions would not be attainable in the two subsequent years.***

8. Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

The District continues to deficit spend in the current year due to one time funds that need to be spent. The District has planned for reductions for 2026-2027 and 2027-2028 to address the deficit spending.

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

Signed: _____ Date: _____
District Superintendent or Designee
Printed Name: Jeff Palmquist Title: Superintendent

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

To the County Superintendent of Schools:

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

Meeting Date: December 10, 2025 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Rianne Pfaltzgraff Telephone: 925-625-5054
Title: Assistant Superintendent of Business E-mail: rpfaltzgraff@ouesd.k12.ca.us

Criteria and Standards Review Summary

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

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

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

07 61762 0000000
Form C1
G81YXYMNUW(2025-26)

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2024-25) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
		For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S9	Status of Other Funds	• Classified? (Section S8B, Line 3)	n/a	
		Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

OAKLEY UNION SCHOOL DISTRICT
1ST INTERIM SUMMARY
GENERAL FUND
2025/2026

	2024/2025 UNAUDITED ACTUALS	2025/2026 ORIGINAL BUDGET	2025/2026 PROPOSED 1ST INTERIM
<u>REVENUES</u>			
LCFF	\$58,977,300	\$62,885,469	\$62,641,629
Federal Revenues	\$2,206,629	\$2,234,341	\$2,227,500
Other State Revenues	\$11,364,647	\$9,104,885	\$10,954,531
Other Local Revenues	\$3,875,413	\$2,884,076	\$2,968,130
Selpa Transfer In	\$2,172,581	\$2,306,842	\$2,306,842
TOTAL REVENUES	\$78,596,570	\$79,415,613	\$81,098,632
<u>EXPENDITURES</u>			
Certificated Salaries	\$33,703,730	\$34,092,624	\$34,233,294
Classified Salaries	\$13,307,716	\$13,128,255	\$14,113,802
Employee Benefits	\$20,061,026	\$20,923,501	\$20,977,474
Books and Supplies	\$3,288,535	\$3,149,756	\$2,818,415
Services, Other Operating Expenses	\$12,812,399	\$14,278,398	\$14,875,898
Capital Outlay	\$315,119	\$31,461	\$559,990
Other Outgo	\$1,199,053	\$1,280,306	\$1,235,295
Direct Support/Indirect Costs	(\$127,676)	(\$178,944)	(\$178,944)
TOTAL EXPENDITURES	\$84,559,901	\$86,705,357	\$88,635,224
EXCESS (DEFICIENCY) OF REVENUES EXPENDITURES	(\$5,963,331)	(\$7,289,744)	(\$7,536,592)
OTHER FINANCING SOURCES/USES			
Transfer In (8910-8929)	\$0	\$0	\$0
Transfer Out (7610-7629)	\$0	\$0	\$0
NET INCREASE (DECREASE) IN FUND BALANCE	(\$5,963,331)	(\$7,289,744)	(\$7,536,592)
<u>FUND BALANCE, RESERVES</u>			
Beginning Balance July1	\$24,201,754	\$15,332,502	\$18,238,423
Audit Adjustment	\$0	\$0	\$0
Restatement	\$0	\$0	\$0
Ending Balance, June 30	\$18,238,423	\$8,042,758	\$10,701,831

COMPONENTS OF ENDING BALANCE

UNASSIGNED/UNAPPROPRIATED:

Designated for Economic Uncertainties (3%)	\$2,536,797	\$2,601,161	\$2,659,057
Capital Outlay Reserve	\$3,258,059	\$326,832	\$14,205
Total Unassigned/Unappropriated	\$5,794,856	\$2,927,993	\$2,673,262
	6.85%	3.38%	3.02%

ASSIGNED:

Revolving Cash	\$2,500	\$2,500	\$2,500
Teacher's ISS/ Sites	\$135,854	\$0	\$0
Site Donations	\$175,642	\$266,446	\$226,422
Prepaid Expenditures	\$116,925	\$0	
Lottery	\$692,644	\$0	\$0
General Fund/EDLC/Insurance	\$77,436	\$0	\$12,243
Reserve for Supplemental Plan	\$1,437,942	\$0	\$21,551
Total Assigned	\$2,638,945	\$268,946	\$262,716
	3.12%	0.31%	0.30%

COMMITTED:

Technology Upgrades	\$0	\$217,196	\$0
Board Reserved Designation	\$500,000	\$0	\$0
Total Committed	\$500,000	\$217,196	\$0
	0.59%	0.25%	0.00%

RESTRICTED:

Restricted Ending Balance	\$9,304,622	\$4,628,623	\$7,765,853
Total Restricted	\$9,304,622	\$4,628,623	\$7,765,853
	11.00%	5.34%	8.76%

TOTAL ENDING FUND BALANCE	\$18,238,423	\$8,042,758	\$10,701,831
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OAKLEY UNION SCHOOL DISTRICT
1ST INTERIM SUMMARY
CHILD DEVELOPMENT
2025/2026

	2024/2025 UNAUDITED ACTUALS	2025/2026 ORIGINAL BUDGET	2025/2026 PROPOSED 1ST INTERIM
REVENUES			
Federal Revenues	\$0	\$0	\$0
Other State Revenue	\$958,627	\$825,145	\$1,080,097
Other Local Revenue	\$59,201	\$95,788	\$79,281
TOTAL REVENUES	\$1,017,828	\$920,933	\$1,159,378
EXPENDITURES			
Certificated Salaries	\$156,292	\$215,907	\$242,645
Classified Salaries	\$300,565	\$314,651	\$348,461
Employee Benefits	\$192,313	\$208,472	\$237,448
Books and Supplies	\$55,372	\$134,744	\$147,667
Services, Other Operating Expenses	\$13,172	\$1,351	\$5,393
Capital Outlay	\$205,187	\$0	\$65,107
Other Outgo	\$0	\$0	\$0
Transfers of Indirect/Direct Support Costs	\$29,766	\$45,808	\$45,808
TOTAL EXPENDITURES	\$952,667	\$920,933	\$1,092,529
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	\$65,161	\$0	\$66,849
OTHER FINANCING SOURCES/USES			
Transfer In/Sources (8910-8979)	\$0	\$0	\$0
Transfer Out/Uses (7610-7699)	\$0	\$0	\$0
NET INCREASE (DECREASE) IN FUND BALANCE	\$65,161	\$0	\$66,849
FUND BALANCE, RESERVES			
Beginning Balance, July 1	\$368,530	\$381,389	\$433,691
Audit Adjustment	\$0	\$0	\$0
Ending Balance, June 30	\$433,691	\$381,389	\$500,540
COMPONENTS OF ENDING BALANCE			
Reserved Amounts			
Revolving Cash	\$0	\$0	\$0
Prepaid Expenses	\$0	\$0	\$0
Designated for Economic Uncertainties	\$0	\$0	\$0
Unappropriated Amount	\$0	\$0	\$0
Restricted Carryover	\$433,691	\$381,389	\$500,540
TOTAL	\$433,691	\$381,389	\$500,540

OAKLEY UNION SCHOOL DISTRICT
1ST INTERIM SUMMARY
CAFETERIA FUND
2025/2026

	2024/2025 UNAUDITED ACTUALS	2025/2026 ORIGINAL BUDGET	2025/2026 PROPOSED 1ST INTERIM
REVENUES			
Federal Revenues	\$1,420,254	\$1,451,000	\$1,451,000
Other State Revenue	\$1,906,462	\$1,915,550	\$1,915,550
Other Local Revenue	\$186,888	\$176,600	\$213,291
TOTAL REVENUES	\$3,513,605	\$3,543,150	\$3,579,841
EXPENDITURES			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	\$1,026,687	\$1,084,981	\$1,177,963
Employee Benefits	\$481,137	\$523,579	\$560,651
Books and Supplies	\$1,483,805	\$1,573,700	\$1,627,084
Services, Other Operating Expenses	\$417,971	\$372,101	\$436,494
Capital Outlay	\$340,768	\$400,000	\$400,000
Other Outgo	\$0	\$0	\$0
Transfers of Indirect/Direct Support Costs	\$97,910	\$133,136	\$133,136
TOTAL EXPENDITURES	\$3,848,278	\$4,087,497	\$4,335,328
OVER EXPENDITURES	(\$334,674)	(\$544,347)	(\$755,487)
OTHER FINANCING SOURCES/USES			
Transfer In (8910-8929)	\$0	\$0	\$0
Transfer Out (7610-7629)	\$0	\$0	\$0
NET INCREASE (DECREASE) IN FUND BALANCE	(\$334,674)	(\$544,347)	(\$755,487)
FUND BALANCE, RESERVES			
Beginning Balance, July 1	\$1,674,885	\$943,688	\$1,340,212
Audit Adjustment	\$0	\$0	\$0
Ending Balance, June 30	\$1,340,211	\$399,341	\$584,725
COMPONENTS OF ENDING BALANCE			
Reserved Amounts			
Revolving Cash	\$0	\$0	\$0
Stores Inventory	\$29,800	\$36,784	\$29,800
Designated for Economic Uncertainties	\$0	\$0	\$0
Restricted Amount	\$1,310,411	\$362,557	\$554,925
Equipment Replacement Reserve	\$0	\$0	\$0
TOTAL	\$1,340,211	\$399,341	\$584,725

OAKLEY UNION SCHOOL DISTRICT
1ST INTERIM SUMMARY
BOND FUND
2025/2026

	2024/2025 UNAUDITED ACTUALS	2025/2026 ORIGINAL BUDGET	2025/2026 PROPOSED 1ST INTERIM
REVENUES			
Other Local Revenue	\$3,683	\$0	\$62
TOTAL REVENUES	\$3,683	\$0	\$62
EXPENDITURES			
Classified Salaries	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0
Books and Supplies	\$0	\$0	\$0
Services, Other Operating Expenses	\$5,500	\$0	\$0
Capital Outlay	\$296,021	\$0	\$62
Other Outgo	\$0	\$0	\$0
TOTAL EXPENDITURES	\$301,521	\$0	\$62
OVER EXPENDITURES	(\$297,839)	\$0	\$0
OTHER FINANCING SOURCES/USES			
Transfer In/Other Sources (8910-8979)	\$0	\$0	\$0
Transfer Out/Other Uses (7610-7699)	\$0	\$0	\$0
NET INCREASE (DECREASE) IN FUND BALANCE	(\$297,839)	\$0	\$0
FUND BALANCE, RESERVES			
Beginning Balance, July 1	\$297,839	\$297,839	\$0
Audit Adjustment	\$0	\$0	\$0
Ending Balance, June 30	\$0	\$297,839	\$0
COMPONENTS OF ENDING BALANCE			
Reserved Amounts			
Revolving Cash	\$0	\$0	\$0
Prepaid Expenses	\$0	\$0	\$0
Designated for Economic Uncertainties	\$0	\$0	\$0
Assigned/Other Assigned	\$0	\$297,839	\$0
Restricted Carryover	\$0	\$0	\$0
TOTAL	\$0	\$297,839	\$0

OAKLEY UNION SCHOOL DISTRICT
1ST INTERIM SUMMARY
CAPITAL FACILITES FUND
2025/2026

	2024/2025 UNAUDITED ACTUALS	2025/2026 ORIGINAL BUDGET	2025/2026 PROPOSED 1ST INTERIM
REVENUES			
Other Local Revenue	\$1,945,732	\$1,425,000	\$1,433,541
TOTAL REVENUES	\$1,945,733	\$1,425,000	\$1,433,541
EXPENDITURES			
Classified Salaries	\$57,291	\$55,285	\$57,001
Employee Benefits	\$47,326	\$47,464	\$47,763
Books and Supplies	\$74,806	\$33,584	\$68,565
Services, Other Operating Expenses	\$302,418	\$44,695	\$83,311
Capital Outlay	\$1,407,067	\$0	\$34,052
Other Outgo	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,888,907	\$181,028	\$290,692
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	\$56,826	\$1,243,972	\$1,142,849
OTHER FINANCING SOURCES/USES			
Transfer In (8910-8929)	\$0	\$0	\$0
Transfer Out (7610-7629)	\$0	\$0	\$0
NET INCREASE (DECREASE) IN FUND BALANCE			
	\$56,826	\$1,243,972	\$1,142,849
FUND BALANCE, RESERVES			
Beginning Balance, July 1	\$12,710,232	\$12,994,429	\$12,767,058
Audit Adjustment	\$0	\$0	\$0
Ending Balance, June 30	\$12,767,058	\$14,238,401	\$13,909,907
COMPONENTS OF ENDING BALANCE			
Reserved Amounts			
Revolving Cash	\$0	\$0	\$0
Prepaid Expenses	\$0	\$0	\$0
Designated for Economic Uncertainties	\$0	\$0	\$0
Assigned/Other Assigned	\$0	\$0	\$0
Restricted Carryover	\$12,767,058	\$14,238,401	\$13,909,907
TOTAL	\$12,767,058	\$14,238,401	\$13,909,907

OAKLEY UNION SCHOOL DISTRICT
1ST INTERIM SUMMARY
SPECIAL RESERVE-CAPITAL OUTLAY PROJECTS
2025/2026

	2024/2025 UNAUDITED ACTUALS	2025/2026 ORIGINAL BUDGET	2025/2026 PROPOSED 1ST INTERIM
REVENUES			
Other Local Revenue	\$486,337	\$460,000	\$257,643
TOTAL REVENUES	\$486,337	\$460,000	\$257,643
EXPENDITURES			
Classified Salaries	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0
Books and Supplies	\$1,728	\$0	\$6,037
Services, Other Operating Expenses	\$66,251	\$0	\$53,223
Capital Outlay	\$3,824,061	\$0	\$1,772,669
Other Outgo	\$0	\$0	\$0
TOTAL EXPENDITURES	\$3,892,040	\$0	\$1,831,929
OVER EXPENDITURES	(\$3,405,704)	\$460,000	(\$1,574,286)
OTHER FINANCING SOURCES/USES			
Transfer In (8910-8929)	\$0	\$0	\$0
Transfer Out (7610-7629)	\$0	\$0	\$0
NET INCREASE (DECREASE) IN FUND BALANCE	(\$3,405,704)	\$460,000	(\$1,574,286)
FUND BALANCE, RESERVES			
Beginning Balance, July 1	\$11,059,489	\$7,518,862	\$7,632,206
Audit Adjustment	\$0	\$0	\$0
Ending Balance, June 30	\$7,653,785	\$7,978,862	\$6,057,920
COMPONENTS OF ENDING BALANCE			
Reserved Amounts			
Revolving Cash	\$0	\$0	\$0
Prepaid Expenses	\$0	\$0	\$0
Designated for Economic			
Uncertainties	\$0	\$0	\$0
Assigned/Other Assigned	\$7,653,785	\$7,978,862	\$6,057,920
Restricted Carryover	\$0	\$0	\$0
TOTAL	\$7,653,785	\$7,978,862	\$6,057,920

OAKLEY UNION ELEMENTARY SCHOOL DISTRICT

2025/2026 1ST INTERIM
GENERAL FUND

Variances between
Original Budget vs
1st Interim

	2024/2025 UNAUDITED ACTUALS				2025/2026 ORIGINAL BUDGET				2025/2026 PROPOSED 1ST INTERIM BUDGET				OVERALL AMT CHANGE	OVERALL % CHANGE	Note
	2024/25	2024/25	2024/25	TOTAL	2025/26	2025/26	2025/26	TOTAL	2025/26	2025/26	2025/26	TOTAL			
REVENUES															
LCFF															
Federal Revenues	\$57,090,087	\$1,887,213	\$58,977,300		\$60,953,641	\$1,931,828	\$62,885,469		\$60,709,801	\$1,931,828	\$62,641,629		(\$243,840)	-0.39%	
Other State Revenues	\$0	\$2,206,629	\$2,206,629		\$0	\$2,234,341	\$2,234,341		\$0	\$2,227,500	\$2,227,500		(\$6,841)	-0.31%	
Other Local Revenues	\$2,156,098	\$9,208,549	\$11,364,647		\$2,259,014	\$6,845,871	\$9,104,885		\$2,210,151	\$8,744,380	\$10,954,531		\$1,849,646	20.31%	1
TOTAL REVENUES	\$2,036,839	\$4,011,155	\$6,047,994		\$1,802,841	\$3,388,077	\$5,190,918		\$1,862,766	\$3,412,206	\$5,274,972		\$84,054	1.62%	
EXPENDITURES															
Certificated Salaries	\$61,283,024	\$17,313,546	\$78,596,570		\$65,015,496	\$14,400,117	\$79,415,613		\$64,782,718	\$16,315,914	\$81,098,632		\$1,683,019		
Classified Salaries															
Employee Benefits	\$25,028,990	\$8,674,739	\$33,703,730		\$25,436,909	\$8,655,715	\$34,092,624		\$25,377,373	\$8,655,921	\$34,033,294		\$140,670	1.75%	
Books and Supplies	\$6,728,860	\$6,578,866	\$13,307,716		\$6,958,617	\$6,169,638	\$13,128,255		\$7,461,503	\$6,652,299	\$14,113,802		\$985,547		
Services, Other Operating Expenses	\$12,349,409	\$7,711,617	\$20,061,026		\$12,964,103	\$7,969,398	\$20,933,501		\$12,999,048	\$7,978,426	\$20,977,474		\$33,973		
Capital Outlay	\$866,763	\$2,421,772	\$3,288,535		\$1,423,462	\$1,726,304	\$3,149,756		\$1,777,688	\$1,040,727	\$2,818,415		(\$331,341)	-10.52%	2
Other Outgo	\$6,875,005	\$5,937,394	\$12,812,399		\$7,779,887	\$6,498,511	\$14,278,398		\$7,919,754	\$6,956,144	\$14,875,898		\$597,500	4.18%	
Direct Support/Indirect Costs	\$15,208	\$299,911	\$315,119		\$1,000	\$30,461	\$31,461		\$200,045	\$359,945	\$559,990		\$528,529	1679.95%	3
TOTAL EXPENDITURES	\$1,359,446	\$377,112	\$1,736,558		\$72,468	\$1,207,838	\$1,280,306		\$27,457	\$1,207,838	\$1,235,295		(\$45,011)	-3.52%	
EXCESS/DEFICIENCY> OF REVENUES OVER EXPENDITURES													\$0	0.00%	
OTHER FINANCING SOURCES/USES															
Transfers In															
Transfers Out	\$0	\$0	\$0		\$0	\$0	\$0		\$0	\$0	\$0		\$0		
Other Sources/Uses	\$0	\$0	\$0		\$0	\$0	\$0		\$0	\$0	\$0		\$0		
Contributions	(\$13,868,794)	\$13,868,794	\$0		(\$15,477,745)	\$15,477,745	\$0		(\$15,766,706)	\$15,766,706	\$0		(\$288,961)	1.83%	
TOTAL OTHER FINANCING SOURCES	(\$13,868,794)	\$13,868,794	\$0		(\$15,477,745)	\$15,477,745	\$0		(\$15,766,706)	\$15,766,706	\$0		(\$288,961)		
NET INCREASE/DECREASE> IN FUND BALANCE															
FUND BALANCE, RESERVES															
Beginning Balance, July 1	\$3,945,216	(\$2,018,115)	(\$5,963,331)		(\$4,371,833)	(\$2,917,911)	(\$7,289,744)		(\$5,997,822)	(\$1,538,770)	(\$7,536,592)				
Audit/Restatement Adjustments	\$12,879,017	\$11,322,737	\$24,201,754		\$7,785,968	\$7,546,534	\$15,332,502		\$8,933,800	\$9,304,622	\$18,238,423		\$2,905,921	15.93%	
Ending Balance, June 30	\$0	\$0	\$0		\$0	\$0	\$0		\$0	\$0	\$0		\$0		
	\$8,933,801	\$9,304,621	\$18,238,423		\$3,414,135	\$4,628,623	\$8,042,758		\$2,935,978	\$7,765,852	\$10,701,831		\$2,659,073		

Components of Ending Fund Balance

Unassigned	\$5,794,856	\$0	\$5,794,856		\$2,927,993	\$0	\$2,927,993		\$2,673,262	\$0	\$2,673,262				
Assigned	\$2,638,945	\$0	\$2,638,945		\$268,946	\$0	\$268,946		\$262,716	\$0	\$262,716				
Committed	\$500,000	\$0	\$500,000		\$217,196	\$0	\$217,196		\$0	\$0	\$0				
Restricted	\$0	\$9,304,621	\$9,304,621		\$0	\$4,628,623	\$4,628,623		\$0	\$7,765,853	\$7,765,853				
Ending Fund Balance	\$8,933,801	\$9,304,621	\$18,238,422		\$3,414,135	\$4,628,623	\$8,042,758		\$2,935,978	\$7,765,852	\$10,701,831				

Narrative of Changes to Original Budget:

Note	Explanation
1	Increase to Other State Revenue is due to the new Student Support & Professional Development Discretionary Block Grant as well as an additional allocation of Learning Recovery Emergency Block Grant.
2	Decrease to Books & Supplies is due to a less printed curriculum purchased than originally in the budget.
3	Increase to Capital Outlay is due to additional Grounds and Technology Equipment as well as an increase in Routine Maintenance Projects.

MULTI-YEAR PROJECTIONS
Oakley Union Elementary
2025-2026
1st Interim

	2025-2026 BUDGET PROJECTIONS				2026-2027 MULTYEAR PROJECTIONS				2027-2028 MULTYEAR PROJECTIONS			
	UNRESTRICTED	RESTRICTED	UNRESTRICTED COMBINED TOTAL		UNRESTRICTED	RESTRICTED	UNRESTRICTED COMBINED TOTAL		UNRESTRICTED	RESTRICTED	UNRESTRICTED COMBINED TOTAL	
Projected Funded ADA	4,882.82				4,882.82				4,882.82			
NPS, CDS, and COE Funded ADA	11.96				11.96				11.96			
COE Funded ADA	14.21				14.21				14.21			
TOTAL PROJECTED FUNDED ADA	4,908.99				4,908.99				4,908.99			
Prior Year LCFF Base Entitlement (average)	\$ 11,849.00				\$ 12,367.00				\$ 12,755.00			
COLA as a dollar figure from LCFF Calculator	\$ 518.00								\$ 443.00			
Current Year Projected LCFF Base Entitlement	\$ 12,367.00				\$ 12,367.00				\$ 13,198.00			
Total Projected Entitlement	\$ 60,709,479.33				\$ 62,614,167.45				\$ 64,788,850.02			
LCFF ADJUSTMENTS												
State Categorical COLA (Use for State Progrms)												
California Lottery												
Current Year Projected COLA												
California CPI												
TOTAL LOCAL CONTROL FUNDING (LCFF)	60,709,801				62,613,393				64,791,240			
A. REVENUE												
1. LCFF Sources	\$ 60,709,801.00	\$ 1,931,828.00	\$ 62,641,629.00	\$ 62,613,393.00	\$ 2,009,101.12	\$ 2,009,101.12	\$ 64,622,494.12	\$ 64,791,240.00	\$ 2,089,465.16	\$ 2,089,465.16	\$ 66,880,705.16	
2. Federal Revenues		\$ 2,227,500.00	\$ 2,227,500.00	\$ 2,227,500.00	\$ 2,386,561.32	\$ 2,386,561.32	\$ 2,386,561.32	\$ 2,386,561.32	\$ 2,566,908.99	\$ 2,566,908.99	\$ 2,566,908.99	
3. Other State Revenues	\$ 2,210,151.00	\$ 8,744,380.00	\$ 10,954,531.00	\$ 10,954,531.00	\$ 2,276,897.56	\$ 7,508,460.28	\$ 9,785,357.84	\$ 2,354,767.46	\$ 7,765,249.62	\$ 7,765,249.62	\$ 10,120,017.07	
4. Other Local Revenues	\$ 1,862,766.00	\$ 3,412,206.00	\$ 5,274,972.00	\$ 5,274,972.00	\$ 1,900,021.32	\$ 3,412,206.00	\$ 5,312,227.32	\$ 1,938,021.75	\$ 3,412,206.00	\$ 3,412,206.00	\$ 5,350,227.75	
TOTAL REVENUE	\$ 64,782,718.00	\$ 16,315,914.00	\$ 81,098,632.00	\$ 81,098,632.00	\$ 66,790,311.88	\$ 15,316,328.72	\$ 82,106,640.60	\$ 69,084,029.20	\$ 15,833,829.77	\$ 15,833,829.77	\$ 84,917,858.97	
B. EXPENDITURES												
1. Certificated Salaries	\$ 25,377,373.00	\$ 8,855,921.00	\$ 34,233,294.00	\$ 34,233,294.00	\$ 23,518,842.00	\$ 8,851,187.00	\$ 33,017,429.58	\$ 24,385,627.84	\$ 8,667,543.74	\$ 8,667,543.74	\$ 33,714,235.01	
Step & Column	1000 - 1999	2,00%										
Optional %	xxx											
Optional %	xxx											
Optional %	xxx											
2000 - 2999												
1 00%												
Optional %	xxx											
Optional %	xxx											
Optional %	xxx											
Total Salaries	\$ 32,838,876.00	\$ 15,508,220.00	\$ 48,347,096.00	\$ 48,347,096.00	\$ 30,366,803.22	\$ 15,934,717.75	\$ 46,301,520.97	\$ 31,869,301.72	\$ 15,186,824.61	\$ 15,186,824.61	\$ 47,056,126.33	
STRS on Behalf	\$ 12,999,048.00	\$ 6,172,175.82	\$ 20,877,474.00	\$ 20,877,474.00	\$ 11,834,797.15	\$ 6,476,687.46	\$ 20,117,734.79	\$ 12,412,974.11	\$ 6,155,576.77	\$ 6,155,576.77	\$ 20,374,801.06	
Optional %		\$ 1,806,250.18				\$ 1,806,250.18			\$ 1,806,250.18			
4. Books and Supplies	\$ 1,777,688.00	\$ 1,040,727.00	\$ 3,149,756.00	\$ 3,149,756.00	\$ 1,702,818.80	\$ 584,790.96	\$ 2,287,609.76	\$ 1,749,135.47	\$ 600,697.27	\$ 600,697.27	\$ 2,349,832.74	
5. Services and other operating expenses	\$ 7,919,754.00	\$ 6,956,144.00	\$ 14,278,398.00	\$ 14,278,398.00	\$ 7,574,128.54	\$ 7,137,083.44	\$ 14,711,211.98	\$ 7,649,869.83	\$ 7,208,454.27	\$ 7,208,454.27	\$ 14,858,324.10	
6. Capital Outlay	\$ 200,045.00	\$ 359,945.00	\$ 559,990.00	\$ 559,990.00	\$ 205,666.27	\$ 241,095.45	\$ 446,761.72	\$ 211,280.94	\$ 247,653.25	\$ 247,653.25	\$ 495,834.18	
7. Other Outgo (exclud. transfers of Indirect Costs)	\$ 27,457.00	\$ 1,207,838.00	\$ 1,235,295.00	\$ 1,235,295.00	\$ -	\$ 1,241,899.03	\$ 1,241,899.03	\$ -	\$ 1,275,678.69	\$ 1,275,678.69	\$ 1,275,678.69	
8. Other Outgo (Transfers of Indirect Costs)	\$ (749,034.00)	\$ 570,090.00	\$ (178,944.00)	\$ (178,944.00)	\$ (770,156.76)	\$ 557,686.54	\$ (212,470.22)	\$ (791,105.02)	\$ 572,855.61	\$ 572,855.61	\$ (218,249.41)	
TOTAL EXPENDITURES	\$ 55,013,534.00	\$ 33,621,390.00	\$ 88,635,224.00	\$ 88,635,224.00	\$ 50,914,077.22	\$ 33,980,210.80	\$ 84,894,288.02	\$ 53,101,457.04	\$ 33,053,990.65	\$ 33,053,990.65	\$ 86,155,447.69	
C. EXCESS/DEFICIENCY (REV LESS EXPEN)												
	\$ 9,768,884.00	\$ (17,305,476.00)	\$ (7,536,592.00)	\$ (7,536,592.00)	\$ 15,876,234.66	\$ (18,663,882.08)	\$ (2,787,647.42)	\$ 15,982,572.17	\$ (17,220,160.88)	\$ (17,220,160.88)	\$ (1,237,588.71)	

2025-2026 BUDGET PROJECTIONS				2026-2027 MULTIYEAR PROJECTIONS				2027-2028 MULTIYEAR PROJECTIONS				
				UNRESTRICTED	RESTRICTED	UNREST/REST COMBINED TOTAL	UNRESTRICTED	RESTRICTED	UNREST/REST COMBINED TOTAL	UNRESTRICTED	RESTRICTED	UNREST/REST COMBINED TOTAL
				982								
D. OTHER SOURCES												
1. Interfund Transfers In	8910-8929	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. Interfund Transfers Out	7610-7629	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3. Other Sources In	8930-8979	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4. Other Uses Out	7630-7699	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5. Special Ed Contribution/Rest. Prgrms	8980-8999	\$ (15,766,706.00)	\$ 15,766,706.00	\$ -	\$ (15,809,040.12)	\$ 15,809,040.12	\$ -	\$ (16,125,220.92)	\$ 16,125,220.92	\$ -	\$ -	\$ -
CHANGE TO FUND BALANCE		\$ (5,997,822.00)	\$ (1,538,770.00)	\$ (7,536,592.00)	\$ 67,194.54	\$ (2,854,841.96)	\$ (2,787,647.42)	\$ (142,648.76)	\$ (1,094,939.96)	\$ (1,237,588.71)		
F. FUND BALANCE												
Net Beginning Balance		\$ 8,933,800.42	\$ 9,304,622.12	\$ 18,238,422.54	\$ 2,935,978.42	\$ 7,765,852.12	\$ 10,701,830.54	\$ 3,003,172.96	\$ 4,911,010.16	\$ 7,914,183.12		
Change to Fund Balance		\$ (5,997,822.00)	\$ (1,538,770.00)	\$ (7,536,592.00)	\$ 67,194.54	\$ (2,854,841.96)	\$ (2,787,647.42)	\$ (142,648.76)	\$ (1,094,939.96)	\$ (1,237,588.71)		
Audit Adjustment		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Restatements		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
ENDING BALANCE AFTER ADJUSTMENTS		\$ 2,935,978.42	\$ 7,765,852.12	\$ 10,701,830.54	\$ 3,003,172.96	\$ 4,911,010.16	\$ 7,914,183.12	\$ 2,860,524.20	\$ 3,816,070.20	\$ 6,676,594.40		
COMPONENTS OF ENDING BALANCE:												
Revolving Cash		\$ 2,500.00	\$ -	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00		
Prepaid Items		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Restricted	9740	\$ -	\$ 7,765,852.12	\$ 7,765,852.12	\$ -	\$ 4,911,010.16	\$ 4,911,010.16	\$ -	\$ 3,816,070.20	\$ 3,816,070.20		
Committed	9760	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Assigned	9780	\$ 260,215.71	\$ -	\$ 260,215.71	\$ 260,215.71	\$ -	\$ 260,215.71	\$ -	\$ -	\$ 260,215.71		
Unassigned/Unappropriated - Mandated Reserve Min 3%	3.00%	\$ 2,659,056.72	\$ -	\$ 2,659,056.72	\$ 2,546,828.64	\$ -	\$ 2,546,828.64	\$ -	\$ 2,584,663.43	\$ 2,584,663.43		
Unassigned/Unappropriated		\$ 14,205.99	\$ -	\$ 14,205.99	\$ 193,628.61	\$ -	\$ 193,628.61	\$ -	\$ 13,145.06	\$ 13,145.06		
ENDING FUND BALANCE		\$ 2,935,978.42	\$ 7,765,852.12	\$ 10,701,830.54	\$ 3,003,172.96	\$ 4,911,010.16	\$ 7,914,183.12	\$ 2,860,524.20	\$ 3,816,070.20	\$ 6,676,594.40		



SALARY, BENEFITS, AND FTE COUNTS LOCAL EDUCATION AGENCY (LEA)

LEA: Oakley Union Elementary School District

Please provide District Business Services with the following information:

Are salary increases included in the current reporting period's operating budget?

Yes: _____ @ _____ %

No: X What is the anticipated cost? _____

Comments: _____

Are benefit cost increases included in the current reporting period's operating budget?

Yes: _____

No: X What is the anticipated cost? _____

Comments: _____

Please provide the current reporting period's General Fund FTE.

	Non- Management	Management & Confidential
Certificated	<u>267.27</u>	<u>41.95</u>
Classified	<u>245.9068</u>	<u>27.00</u>

Comments: _____

OAKLEY SCHOOL DISTRICT

**GENERAL FUND PERSONNEL (FTE by Resource)
2025 - 2026 1st Interim**

GENERAL FUND - 01	
0000 / 1400 UNRESTRICTED RES	
Certificated:	
Teachers	203.200
Administrative Council	17.455
Other Certificated	0.500
Classified:	
Non Management	64.720
Administrative Council	20.850
Board Members	5.000
6770/6762 ARTS and MUSIC IN SCHOOLS	
Certificated Teachers	4.000
Classified Non Management	0.525
0013 SCHOOL SAFETY	
Classified / Non Management	12.808
2600 EXPANDED LEARNING OPPORTUNITIES	
Certificated Teachers	2.500
Certificated Admin	3.695
Classified Admin	0.150
Classified Non Management	26.602
7435 LEARNING RECOVERY EMERGENCY GRANT	
Certificated Teachers	5.250
Classified Non Management	0.000
0787 LCFF SUPPL	
Certificated / Teachers	6.670
Certificated Admin	9.650
Other Certificated	0.000
Classified Non Management	25.198
Classified Admin Council	2.000
1100 LOTTERY UNRSTRCTD	
Classified Non Management	1.000
Certificated - Teachers	0.000
Classified Admin Council	1.000
3010 TITLE 1	
Certificated Admin	0.000
Certificated - Teachers	0.000
Classified:	
Administrative Council	0.000
Non Management	0.300
3310 / 6500 SPECIAL ED	
Certificated:	
Teachers	42.000
Other Certificated	0.50
Administrative Council	4.450
Classified:	
Administrative Council	2.000
Non Management	95.055
3315/6547 SPED PRESCHOOL	
Certificated Teachers	3.650
Certificated Admin	0.000
Classified Non Management	1.754

GENERAL FUND - 01 Continued	
3327 / 6546 MENTAL HEALTH	
Other Certificated	0.000
Certificated Admin	4.100
Classified Admin Council	0.000
4035 TEACHER QUALITY	
Certificated / Teachers	0.000
4127 TITLE IV	
Classified Non-Management	0.270
4203 TITLE III LEP	
Certificated / Teachers	0.000
Classified / Admin Council	0.000
Classified Non-Management	1.125
6053 UNIVERSAL PREK PLANNING GRANT	
Certificated / Teachers	0.000
Classified / Non Management	0.000
9015 MEDICAL	
Classified / Non Management	2.050
Certificated Admin Council	0.600
8150 RRM	
Classified:	
Administrative Council	1.000
Non Management	14.500
9070/9074 TEACHER RESIDENCY GRANT	
Certificated / Teachers	0.0000
Certificated Admin Council	1.0000
Classified / Non Management	0.0000
Total	
	587.1268
TOTAL GENERAL FUND	
Certificated:	
Administrative Council	40.950
Other Certificated	1.000
Teachers	267.270
Classified:	
Administrative Council	27.000
Board Members	5.000
Non Management	245.9068
TOTAL GENERAL FUND	
	587.1268

TOTAL BY BARGAINING UNIT	
Administrative Council	
Certificated	41.950
Classified	27.000
Board Members	5.000
CSEA	171.1743
Local One	74.7325
OUTA	267.270
TOTAL BARGAINING UNIT	
	587.1268

OAKLEY SCHOOL DISTRICT
GENERAL FUND PERSONNEL (FTE by Resource)
2025 - 2026 1st Interim

CHILD DEVELOPMENT - 12		CAPITAL FACILITIES - 25		CHILD NUTRITION - 13	
Certificated:		Classified:		Classified:	
Teachers	0.350	Administrative Council	0.000	Administrative Council	2.000
Administrative Council	1.450	Non Management	1.000	Non Management	21.2794
Classified Non Management	5.688				
Administrative Council	0.000				
Total	7.488	Total	1.000	Total	23.2794

TOTAL CHILD DEVELOPMENT FUND		TOTAL CAPITAL FACILITIES FUND		TOTAL CHILD NUTRITION FUND	
Certificated:		Certificated:		Certificated:	
Administrative Council	1.450	Administrative Council		Administrative Council	
Teachers	0.350	Teachers		Teachers	
Classified:		Classified:		Classified:	
Administrative Council	0.000	Administrative Council	0.000	Administrative Council	2.000
Non Management	5.688	Non Management	1.0000	Non Management	21.2794
TOTAL CHILD DEV FUND	7.488	TOTAL CAP FAC FUND	1.000	TOTAL CHILD NUTRTN FUND	23.2794

TOTAL BY BARGAINING UNIT		TOTAL BY BARGAINING UNIT		TOTAL BY BARGAINING UNIT	
Administrative Council		Administrative Council		Administrative Council	
Certificated	1.450	Certificated	0.000	Certificated	0.000
Classified	0.000	Classified	0.000	Classified	2.000
CSEA	5.063	CSEA	0.000	CSEA	0.000
Local One	0.625	Local One	1.000	Local One	21.2794
OUTA	0.350	OUTA	0.000	OUTA	0.000
TOTAL BARGAINING UNIT	7.488	TOTAL BARGAINING UNIT	1.000	TOTAL BARGAINING UNIT	23.2794

MANAGEMENT / NON MANAGEMENT SUMMARY
2025 - 2026 - 1st Interim

NON MANAGEMENT FTE SUMMARY	
Certificated - Fund 01	268.270
Certificated - Fund 12	0.350
Certificated - Fund 13	0.000
Certificated - Fund 25	0.000
TOTAL CERTIFICATED NON MANAGEMENT	268.620
Classified - Fund 01	245.907
Classified - Fund 12	5.688
Classified - Fund 13	21.2794
Classified - Fund 25	1.000
TOTAL CLASSIFIED NON MANAGEMENT	273.874

MANAGEMENT FTE SUMMARY	
Certificated - Fund 01	40.950
Certificated - Fund 12	1.450
Certificated - Fund 13	0.000
Certificated - Fund 25	0.000
TOTAL CERTIFICATED MANAGEMENT	42.400
Classified - Fund 01	27.000
Classified - Fund 12	0.000
Classified - Fund 13	2.000
Classified - Fund 25	0.000
TOTAL CLASSIFIED MANAGEMENT	29.000

LCFF CALCULATOR

61762

NO

District

\$ digit District code or 7 digit School code (from the CDS code)

Is this calculation for a new charter school? (select from drop down list)

Projection Type

Projection Date

LEA: Oakley Union Elementary

Projection Title: DBS VERSION FIRST INTERIM

Created By: DBS

Email:

Phone:

	PY3	PY2	PY1	CY	CY1	CY2	CY3	CY4
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Oakley Union Elementary (61762)								
[1] UNIVERSAL ASSUMPTIONS								
Supplemental Grant %	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (55% population)	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension (verified as calculated by the Department of Finance, DOS)	13.26%	8.22%	1.07%	2.30%	3.02%	3.42%	3.31%	3.24%
Statutory COLA	6.56%	8.22%	1.07%	2.30%	3.02%	3.42%	3.31%	3.24%
Augmentation/(COLA Suspension)	6.70%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor (deficit)	0.00%	0.00%	0.00%	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%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on (2022-23 forward)	\$ 2,813	\$ 3,044	\$ 3,077	\$ 5,545	\$ 5,712	\$ 5,907	\$ 6,103	\$ 6,301
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	12.74780911%	21.98800689%	49.6856772%	34.93646949%	34.93646949%	34.93646949%	34.93646949%	34.93646949%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	12.84824107%	22.0836064%	49.6856772%	34.93646949%	34.93646949%	34.93646949%	34.93646949%	34.93646949%
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA Miscellaneous Adjustments (P-2 Certification only)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Oakley Union Elementary (61762)

2022-232023-242024-252025-262026-272027-282028-292029-30

[3] SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

[a] GENERAL QUESTIONS

Is your district required to transfer in-lieu taxes to a charter school?

Does your district have a necessary small school?

NO

NO

[b] K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION

Did your district meet the requirements of funding?

[c] PROPERTY TAXES

C-1	Estimated Property Taxes (excluding RDA)	\$ 21,497,893	\$ 22,602,485	\$ 23,558,507	\$ 24,883,829	\$ 24,883,829	\$ 24,883,829	\$ 24,883,829	\$ 24,883,829	\$ 24,883,829
B-5	Redevelopment Agency Local Revenue	\$ 984,349	\$ 970,300	\$ 905,159	\$ 905,159	\$ 905,159	\$ 905,159	\$ 905,159	\$ 905,159	\$ 905,159
	Less In-Lieu Property Tax Transfer	\$ -	\$ (611)	\$ (3,214)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Local Revenue	\$ 22,482,242	\$ 23,472,174	\$ 24,460,152	\$ 25,788,988	\$ 25,788,988	\$ 25,788,988	\$ 25,788,988	\$ 25,788,988	\$ 25,788,988

[d] OTHER LCFF ADJUSTMENTS

(If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative.)

I-2	Miscellaneous Adjustments	\$ -	\$ -	\$ -						
J-5	Minimum State Aid Adjustments	\$ -	\$ -	\$ -						

[e] UNDUPLICATED PUPIL PERCENTAGE

A-2 / A-3	District Enrollment	5,059	5,098	5,131	5,166	5,166	5,166	5,166	5,166	5,166
A-4 / A-4	COE Enrollment	13	12	14	15	15	15	15	15	15
	Total Enrollment	5,072	5,110	5,145	5,181	5,181	5,181	5,181	5,181	5,181
B-1 / B-3	District Unduplicated Pupil Count	2,309	2,423	2,487	2,567	2,567	2,567	2,567	2,567	2,567
B-3 / B-4	COE Unduplicated Pupil Count	6	6	6	6	6	6	6	6	6
	Total Unduplicated Pupil Count	2,315	2,429	2,493	2,573	2,573	2,573	2,573	2,573	2,573
	Single Year Unduplicated Pupil Percentage	45.64%	47.53%	48.45%	49.66%	49.66%	49.66%	49.66%	49.66%	49.67%
C-1	Unduplicated Pupil Percentage (%) - 3 Year Rolling Percentage	44.29%	44.64%	47.22%	48.56%	49.26%	49.66%	49.66%	49.66%	49.66%

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FINANCIAL CONTROL & MANAGEMENT ASSOCIATES, LLC

Oakley 25-26 1st Interim LCFF-Calculator
Data Entry page 3 of 17

Oakley Union Elementary (61762)

(f) AVERAGE DAILY ATTENDANCE (ADA)

ADA used for the Transitional Kindergarten Add-on ONLY:

2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
111.51	167.28	239.21	322.00	322.00	322.00	322.00	322.00

TK (Commencing in 2022-23)

ADA used for Base, Supplemental and Concentration Grant Calculations:

Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.

Current Year ADA: (P-2, Necessary Small Schools, Annual for Special Day Class Extended Year)

Grades TK-3	2,008.57	2,127.68	2,170.52	2,217.03	2,217.03	2,217.03	2,217.03
Grades 4-6	1,618.53	1,598.57	1,531.85	1,564.68	1,564.68	1,564.68	1,564.68
Grades 7-8	1,032.92	1,064.94	1,078.01	1,101.11	1,101.11	1,101.11	1,101.11
Grades 9-12	-	-	-	-	-	-	-
TOTAL CURRENT YEAR ADA	4,660.02	4,791.19	4,780.38	4,882.82	4,882.82	4,882.82	4,882.82

Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)

Grades TK-3	0.51	2.50	4.49	3.78	3.78	3.78	3.78
Grades 4-6	1.08	4.96	5.34	4.75	4.75	4.75	4.75
Grades 7-8	0.76	2.56	4.85	3.43	3.43	3.43	3.43
Grades 9-12	-	-	-	-	-	-	-
TOTAL NPS-CDS (Annual)	2.35	10.02	14.68	11.96	11.96	11.96	11.96

District Basic Aid ADA funded outside of the LCFF (Count Ordered, Voluntary Tr. & Open Enrollment)
(For calculating EPA only, this ADA is not included in the CFF funding calculation).

DISTRICT TOTAL	4,662.37	4,801.21	4,795.06	4,894.79	4,894.79	4,894.79	4,894.79
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County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)

Grades TK-3	5.81	4.88	4.88	5.60	5.60	5.60	5.60
Grades 4-6	3.93	3.38	5.11	5.86	5.86	5.86	5.86
Grades 7-8	1.88	2.69	2.40	2.75	2.75	2.75	2.75
Grades 9-12	-	-	-	-	-	-	-
COUNTY TOTAL	11.62	10.95	12.39	14.21	14.21	14.21	14.21

RATIO: District ADA-to-Enrollment

RATIO: County ADA-to-Enrollment

District ADA-to-Enrollment	92.16%	94.18%	93.45%	94.75%	94.75%	94.75%	94.75%
County ADA-to-Enrollment	89.38%	91.25%	88.50%	93.74%	92.74%	91.75%	94.75%

(g) PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT

If applicable, enter prior year ADA for students transferring into or out of district schools and district-sponsored charter schools. Report the prior year ADA for these students in the current year field, using the grade span the students were enrolled in during the prior year(s). NOTE: *Legislative requiring the charter shift adjustment was suspended in fiscal years 2020-21 and 2021-22, no prior year ADA should be entered for these years.

Prior Year: Source: Principal Apportionment Data Collection, P-2 Attendance School District Form

Prior Year	2021-22 ADA shift reported in 2022-23	2022-23 ADA shift reported in 2023-24	2023-24 ADA shift reported in 2024-25	2024-25 ADA shift reported in 2025-26	2025-26 ADA shift reported in 2026-27	2026-27 ADA shift reported in 2027-28	2027-28 ADA shift reported in 2028-29	2028-29 ADA shift reported in 2029-30
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Prior year Charter School Shift Decrease of ADA for students who attended district schools in the prior year and attended district sponsored charter schools in the current year	-	-	-	-	-	-	-	-
Prior year Charter School Shift Increase of ADA for students who attended district sponsored charter school in the prior year and attended district schools in the current year	-	-	-	-	-	-	-	-

Net increase/(decrease) to prior year ADA

Oakley Union Elementary (61762) - DBS VERSION FIRST INTERIM

DETAILED ADA CALCULATION

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3	2,285.88	2,285.88	2,023.56	2,008.57	2,127.68	2,170.52	2,217.03	2,217.03
Grades 4-6	1,603.42	1,603.42	1,634.46	1,618.53	1,598.57	1,531.85	1,564.68	1,564.68
Grades 7-8	1,073.78	1,073.78	1,030.98	1,032.92	1,064.94	1,078.01	1,101.11	1,101.11
Grades 9-12	4,963.08	4,963.08	4,689.00	4,660.02	4,791.19	4,780.38	4,882.82	4,882.82
LCFF Subtotal	4,963.08	4,963.08	4,689.00	4,660.02	4,791.19	4,780.38	4,882.82	4,882.82
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	4,963.08	4,963.08	4,689.00	4,660.02	4,791.19	4,780.38	4,882.82	4,882.82
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3	2,285.88	2,023.56	2,008.57	2,127.68	2,170.52	2,217.03	2,217.03	2,217.03
Grades 4-6	1,603.42	1,634.46	1,618.53	1,598.57	1,531.85	1,564.68	1,564.68	1,564.68
Grades 7-8	1,073.78	1,030.98	1,032.92	1,064.94	1,078.01	1,101.11	1,101.11	1,101.11
Grades 9-12	4,963.08	4,689.00	4,660.02	4,791.19	4,780.38	4,882.82	4,882.82	4,882.82
LCFF Subtotal	4,963.08	4,689.00	4,660.02	4,791.19	4,780.38	4,882.82	4,882.82	4,882.82
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	4,963.08	4,689.00	4,660.02	4,791.19	4,780.38	4,882.82	4,882.82	4,882.82
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3	2,023.56	2,008.57	2,127.68	2,170.52	2,217.03	2,217.03	2,217.03	2,217.03
Grades 4-6	1,634.46	1,618.53	1,598.57	1,531.85	1,564.68	1,564.68	1,564.68	1,564.68
Grades 7-8	1,030.98	1,032.92	1,064.94	1,078.01	1,101.11	1,101.11	1,101.11	1,101.11
Grades 9-12	4,689.00	4,660.02	4,791.19	4,780.38	4,882.82	4,882.82	4,882.82	4,882.82
LCFF Subtotal	4,689.00	4,660.02	4,791.19	4,780.38	4,882.82	4,882.82	4,882.82	4,882.82
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	4,689.00	4,660.02	4,791.19	4,780.38	4,882.82	4,882.82	4,882.82	4,882.82
Net Adjustment to Prior Year ADA for Charter Shift								
Second Prior Year Net Increase/(decrease) to prior year ADA due to Charter School Shift	-	-	-	-	-	-	-	-
Prior Year Net Increase/(decrease) to prior year ADA due to Charter School Shift	-	-	-	-	-	-	-	-
Second prior year charter school shift percentage	-	-	-	-	-	-	-	-
Prior year charter school shift percentage	0%	0%	0%	0%	0%	0%	0%	0%
Prior 3-Year Average ADA (if charter shift percentage > -50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23								
Grades TK-3	2,198.44	2,106.00	2,053.27	2,102.26	2,171.74	2,201.53	2,217.03	2,217.03
Grades 4-6	1,613.77	1,618.80	1,617.19	1,582.98	1,565.03	1,553.74	1,564.68	1,564.68
Grades 7-8	1,059.51	1,045.89	1,042.95	1,058.62	1,081.35	1,093.41	1,101.11	1,101.11
Grades 9-12	4,871.72	4,770.69	4,713.41	4,743.86	4,818.12	4,848.68	4,882.82	4,882.82
LCFF Subtotal	4,871.72	4,770.69	4,713.41	4,743.86	4,818.12	4,848.68	4,882.82	4,882.82
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	4,871.72	4,770.69	4,713.41	4,743.86	4,818.12	4,848.68	4,882.82	4,882.82
Current Year Charter Shift ADA for the Hold Harmless and 3-prior year average								
Current Year ADA								
Grades TK-3	2,008.57	2,127.68	2,170.52	2,217.03	2,217.03	2,217.03	2,217.03	2,217.03
Grades 4-6	1,618.53	1,598.57	1,531.85	1,564.68	1,564.68	1,564.68	1,564.68	1,564.68
Grades 7-8	1,032.92	1,064.94	1,078.01	1,101.11	1,101.11	1,101.11	1,101.11	1,101.11
Grades 9-12	4,660.02	4,791.19	4,780.38	4,882.82	4,882.82	4,882.82	4,882.82	4,882.82
LCFF Subtotal	4,660.02	4,791.19	4,780.38	4,882.82	4,882.82	4,882.82	4,882.82	4,882.82
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	4,660.02	4,791.19	4,780.38	4,882.82	4,882.82	4,882.82	4,882.82	4,882.82
Change in LCFF ADA (excludes NSS ADA)								
Change in LCFF ADA	(28.98)	131.17	(10.81)	102.44	No Change	No Change	No Change	No Change
	Decline	Increase	Decline	Increase	No Change	No Change	No Change	No Change

Oakley Union Elementary (61762) - DBS VERSION FIRST INTERIM									
DETAILED ADA CALCULATION									
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)									
Grades TK-3	2,198.44	2,127.68	2,127.68	2,217.03	2,217.03	2,217.03	2,217.03	2,217.03	
Grades 4-6	1,613.77	1,598.57	1,598.57	1,564.68	1,564.68	1,564.68	1,564.68	1,564.68	
Grades 7-8	1,059.51	1,064.94	1,064.94	1,101.11	1,101.11	1,101.11	1,101.11	1,101.11	
Grades 9-12									
Subtotal	4,871.72	4,791.19	4,791.19	4,882.82	4,882.82	4,882.82	4,882.82	4,882.82	
	3PY Average	Current Year	Prior Year	Current Year	Current Year	Current Year	Current Year	Current Year	
Funded NSS ADA									
Grades TK-3	-	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
NPS, CDS, & COE Operated									
Grades TK-3	6.32	7.38	9.37	9.38	9.38	9.38	9.38	9.38	9.38
Grades 4-6	5.01	8.34	10.45	10.61	10.61	10.61	10.61	10.61	10.61
Grades 7-8	2.64	5.25	7.25	6.19	6.19	6.19	6.19	6.19	6.19
Grades 9-12	-	-	-	-	-	-	-	-	-
Subtotal	13.97	20.97	27.07	26.17	26.17	26.17	26.17	26.17	26.17
ACTUAL ADA (Current Year Only)									
Grades TK-3	2,014.89	2,135.06	2,179.89	2,226.41	2,226.41	2,226.41	2,226.41	2,226.41	
Grades 4-6	1,623.54	1,606.91	1,542.30	1,575.29	1,575.29	1,575.29	1,575.29	1,575.29	
Grades 7-8	1,035.56	1,070.19	1,085.26	1,107.30	1,107.30	1,107.30	1,107.30	1,107.30	
Grades 9-12	-	-	-	-	-	-	-	-	
Total Actual ADA	4,673.99	4,812.16	4,807.45	4,909.00	4,909.00	4,909.00	4,909.00	4,909.00	
TOTAL FUNDED ADA, LCFF & NSS									
Grades TK-3	2,204.76	2,135.06	2,137.05	2,226.41	2,226.41	2,226.41	2,226.41	2,226.41	
Grades 4-6	1,618.78	1,606.91	1,609.02	1,575.29	1,575.29	1,575.29	1,575.29	1,575.29	
Grades 7-8	1,062.15	1,070.19	1,072.19	1,107.30	1,107.30	1,107.30	1,107.30	1,107.30	
Grades 9-12	-	-	-	-	-	-	-	-	
Total Funded ADA	4,885.69	4,812.16	4,818.26	4,909.00	4,909.00	4,909.00	4,909.00	4,909.00	
	211.70	-	10.81	-	-	-	-	-	
Funded Difference (Funded ADA less Actual ADA)									
FUNDED ADA for the Transitional Kindergarten Add-on									
Current Year TK ADA	111.51	167.28	239.21	322.00	322.00	322.00	322.00	322.00	322.00

v.26.2										v.26.2		PV2	
LOCAL CONTROL FUNDING FORMULA										2022-23		2023-24	
LCFF ENTITLEMENT CALCULATION													
Calculation Factors													

Oakley Union Elementary (61762) - DBS VERSION FIRST INTERIM									
v.26.2					PY1		CY		
LOCAL CONTROL FUNDING FORMULA									
LCFF ENTITLEMENT CALCULATION									
Calculation Factors									
Prior Year									
COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		Base Grant Proration		Unduplicated Pupil Percentage	
1.07%		0.00%		47.22%		0.00%		48.56%	
ADA		Grade Span		Supplemental		Supplemental		Concentration	
Base				Concentration					
Total									
Grades TK-3	2,137.05	\$ 10,025	\$ 1,043	\$ 1,045	\$ -	\$ 25,886,646	\$ -	\$ 27,658,020	\$ -
Grades 4-6	1,609.02	10,177	961	961	-	17,921,452	-	17,993,134	-
Grades 7-8	1,072.19	10,478	990	990	-	12,295,384	-	13,021,843	-
Grades 9-12	12,144	316	1,177	1,177	-	-	-	-	-
Subtract Necessary Small School ADA and Funding									
Total Base, Supplemental, and Concentration Grant	\$ 49,033,330	\$ 2,228,943	\$ 4,841,209	\$ -	\$ 56,103,482	\$ -	\$ 58,672,997	\$ -	\$ 58,672,997
NSS Allowance	4,818.26	\$ 49,033,330	\$ 2,228,943	\$ 4,841,209	\$ -	\$ 56,103,482	\$ -	\$ 58,672,997	\$ -
TOTAL BASE									
ADD ONS:									
Targeted Instructional Improvement Block Grant									
Home-to-School Transportation (COLA added commencing 2023-24)									
Small School District Bus Replacement Program (COLA added commencing 2023-24)									
Transitional Kindergarten (Commencing 2022-23)									
ECONOMIC RECOVERY TARGET PAYMENT									
LCFF Entitlement Before Adjustments									
Miscellaneous Adjustments									
ADJUSTED LCFF ENTITLEMENT									
Local Revenue (including RDA)									
Gross State Aid									
Education Protection Account Entitlement									
Net State Aid									
TK ADA									
239.21 TK Add-on rate \$ 3,077.00									
736,049									
1,785,490									
\$ 60,709,801									
\$ 60,709,801									
(25,788,988)									
\$ 34,920,813									
(8,985,712)									
\$ 25,935,101									
MINIMUM STATE AID CALCULATION									
2012-13 RL/Charter Gen BG adjusted for ADA									
2012-13 NSS Allowance (deficit)									
Minimum State Aid Adjustments									
Less Current Year Property Taxes/In-Lieu									
Less Education Protection Account Entitlement									
Subtotal State Aid for Historical RL/Charter General BG									
Charter School Categorical Block Grant adjusted for ADA									
Minimum State Aid Guarantee Before Proration Factor									
Proration Factor									
Minimum State Aid Guarantee									
CHARTER SCHOOL MINIMUM STATE AID OFFSET									
LCFF Entitlement									
Minimum State Aid plus Property Taxes including RDA									
Offset									
Minimum State Aid Prior to Offset									
Total Minimum State Aid with Offset									
State Aid Before Additional State Aid									
ADDITIONAL STATE AID									
LCFF State Aid, Adjusted for Minimum State Aid Guarantee									
\$ 23,725,567									
\$ 23,725,567									
\$ 57,090,091									
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supply									
Change Over Prior Year									
LCFF Entitlement Per ADA (excluding Categorical MSA)									
Per-ADA Change Over Prior Year									
Basic Aid Status (school districts only)									
LCFF SOURCES INCLUDING EXCESS TAXES									
2024-25									
\$ 23,725,567									
8,904,372									
24,460,152									
\$ 57,090,091									
Non-Basic Aid									
2024-25									
\$ 23,725,567									
8,904,372									
24,460,152									
\$ 57,090,091									
Non-Basic Aid									
2024-25									
\$ 23,725,567									
8,904,372									
24,460,152									
\$ 57,090,091									
Non-Basic Aid									
2024-25									
\$ 23,725,567									
8,904,372									
24,460,152									
\$ 57,090,091									
Non-Basic Aid									
2024-25									
\$ 23,725,567									
8,904,372									
24,460,152									
\$ 57,090,091									
Non-Basic Aid									
2024-25									
\$ 23,725,567									
8,904,372									
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FCMAT
FISCAL CRISIS & MANAGEMENT
ANALYSIS PROGRAM

Oakley Union Elementary (61762) - DBS VERSION FIRST INTERIM										
v.26.2					CY3		CY4			
LOCAL CONTROL FUNDING FORMULA										
LCFF ENTITLEMENT CALCULATION										
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration	
	3.31%		0.00%		49.66%		3.24%		0.00%	
	Current Year						Current Year			
	ADA		Grade Span		Supplemental		ADA		Grade Span	
	2,226,411		1,174		1,238		2,226,411		1,212	
	\$		\$		\$		\$		\$	
	11,289		1,174		1,238		11,655		1,212	
	11,459		1,138		1,172		11,830		1,175	
	11,799		1,172		1,393		12,181		1,210	
	13,674		356		1,393		14,117		1,439	
Subtract Necessary Small School ADA and Funding										
Total Base, Supplemental, and Concentration Grant										
N/A										
TOTAL BASE										
4,909.00 \$ 56,250,193 \$ 2,613,808 \$ 5,846,372 \$ 64,710,373										
ADD ONS:										
Targeted Instructional Improvement Block Grant										
Home-to-School Transportation (COLA added commencing 2023-24)										
Small School District Bus Replacement Program (COLA added commencing 2023-24)										
Transitional Kindergarten (Commencing 2022-23)										
ECONOMIC RECOVERY TARGET PAYMENT										
LCFF Entitlement Before Adjustments										
Miscellaneous Adjustments										
ADJUSTED LCFF ENTITLEMENT										
Local Revenue (Including RDA)										
Gross State Aid										
Education Protection Account Entitlement										
Net State Aid										
TK ADA 322.00 TK Add-on rate \$ 6,103.00 2,028,922										
2,226,411 \$ 11,655 \$ 1,212 \$ 1,278 \$ 31,492,482										
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Oakley Union Elementary (61762) - DBS VERSION FIRST INTERIM

EDUCATION PROTECTION ACCOUNT

		Calculated* 2022-23	CDE P-2 Certification* 2023-24	Calculated* 2023-24	CDE P-2 Certification* 2024-25	Calculated* 2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT											
A-1	Total ADA for EPA Minimum	\$ 4,885.69	\$ 4,806.80	\$ 4,812.16	\$ 4,815.29	\$ 4,818.26	\$ 4,909.00	\$ 4,909.00	\$ 4,909.00	\$ 4,909.00	\$ 4,909.00
A-2	Minimum Funding per ADA	\$ 977.138	\$ 961.360	\$ 962.432	\$ 963.058	\$ 963.652	\$ 981,800	\$ 981,800	\$ 981,800	\$ 981,800	\$ 981,800
A-3	EPA Minimum Funding (A-1 * A-2)										
EPA PROPORTIONATE SHARE CAP											
B-8, B-9	2012-13 Deficient Base RL/Charter Rate (adjusted for COLA eff. 21/22)	\$ 6,274.58		\$ 6,790.35	\$ 6,863.01	\$ 6,863.01	\$ 7,020.86	\$ 7,232.89	\$ 7,480.25	\$ 7,727.85	\$ 7,978
B-8, B-9	Current Year Funded ADA, excluding NSS	\$ 4,885.69		\$ 4,812.16	\$ 4,815.29	\$ 4,818.26	\$ 4,909.00	\$ 4,909.00	\$ 4,909.00	\$ 4,909.00	\$ 4,909.00
B-11	2012-13 Deficient Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)	\$ 56.31		\$ 60.94	\$ 61.59	\$ 61.59	\$ 63.01	\$ 64.46	\$ 65.94	\$ 67.46	\$ 69.01
B-12	Current Year Funded ADA, including NSS	\$ 4,885.69		\$ 4,812.16	\$ 4,815.29	\$ 4,818.26	\$ 4,909.00	\$ 4,909.00	\$ 4,909.00	\$ 4,909.00	\$ 4,909.00
B-9, B-13	Adjusted Total Revenue Limit	\$ 30,930,766		\$ 32,969,504	\$ 33,343,957	\$ 33,364,524	\$ 34,774,700	\$ 35,822,673	\$ 37,044,228	\$ 38,267,157	\$ 39,503,881
B-10, B-14	Current Year Adjusted NSS Allowance										
B-16	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 30,930,766	\$ 32,932,780	\$ 32,969,504	\$ 33,343,957	\$ 33,364,524	\$ 34,774,700	\$ 35,822,673	\$ 37,044,228	\$ 38,267,157	\$ 39,503,881
B-17	Local Revenue/In-Lieu of Property Taxes	\$ 22,482,242	\$ 23,721,385	\$ 23,472,174	\$ 24,704,843	\$ 24,460,152	\$ 25,788,988	\$ 25,788,988	\$ 25,788,988	\$ 25,788,988	\$ 25,788,988
B-18	EPA Proportionate Share Cap (B-16 - B-17; if less than 0, B-18 = 0)	\$ 8,448,524	\$ 9,211,395	\$ 9,497,330	\$ 8,639,114	\$ 8,904,372	\$ 8,985,712	\$ 10,033,685	\$ 11,255,240	\$ 12,478,169	\$ 13,714,893
EPA PROPORTIONATE SHARE											
C-1	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$30,930,766	\$ 32,932,780	\$32,969,504	\$33,343,957	\$33,364,524	\$34,774,700	\$35,822,673	\$37,044,228	\$38,267,157	\$39,503,881
C-2	Statewide EPA Proportionate Share Ratio (as of P-2 certification)		\$ 21.98880689%		\$ 49.68656772%		\$ 34.93646949%	\$ 34.93646949%	\$ 34.93646949%	\$ 34.93646949%	\$ 34.93646949%
C-3	EPA Proportionate Share (C-1 * C-2)	\$ 3,974,028	\$ 7,241,525	\$ 7,265,938	\$ 16,567,468	\$ 16,577,687	\$ 12,149,052	\$ 12,515,177	\$ 12,941,945	\$ 13,369,194	\$ 13,801,261
EPA ENTITLEMENT											
D-1	EPA Entitlement (if C-3 < B-18, then C-3; else B-18); (if C-3 and B-18 < A-3, then A-3)	\$ 3,974,028	\$ 7,241,525	\$ 7,265,938	\$ 8,639,114	\$ 8,904,372	\$ 8,985,712	\$ 10,033,685	\$ 11,255,240	\$ 12,478,169	\$ 13,714,893
D-2	Miscellaneous Adjustments**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D-3	Adjusted EPA Entitlement (D-1 + D-2)	\$ 3,974,028	\$ 7,241,525	\$ 7,265,938	\$ 8,639,114	\$ 8,904,372	\$ 8,985,712	\$ 10,033,685	\$ 11,255,240	\$ 12,478,169	\$ 13,714,893
D-4	Prior Year Annual Adjustment	(398,516)	\$ 31,065	\$ 31,065	\$ 24,413	\$ 24,413	\$ 265,258				
D-5	P2 Entitlement Net of PY Adjustment	\$ 3,575,512	\$ 7,272,590	\$ 7,297,003	\$ 8,663,527	\$ 8,928,785	\$ 9,250,970	\$ 10,033,685	\$ 11,255,240	\$ 12,478,169	\$ 13,714,893
C-2	Statewide EPA Proportionate Share Ratio (as of Annual certification)						\$ 34.93646949%	\$ 34.93646949%	\$ 34.93646949%	\$ 34.93646949%	\$ 34.93646949%
	Adjusted EPA Allocation (used to calculate LCFF Revenue)	\$ 12,848,141.07%	\$ 22,038,360.64%	\$ 22,038,360.64%	\$ 49,686,567.72%	\$ 49,686,567.72%	\$ 8,985,712	\$ 10,033,685	\$ 11,255,240	\$ 12,478,169	\$ 13,714,893

*CDE P-2 Certification and Calculated columns can be compared to determine accruals rents. Enter accrual information on Data Entry tab.

**A miscellaneous adjustment increases EPA State Aid (object 8012) funding in lieu of iso an LEA when it is overpaid. EPA State Aid offsets LCFF State Aid (object 8011). It is calculated a single time at P2.

Oakley Union Elementary (61762) - DBS VERSION FIRST INTERIM

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
General Assumptions								
COLA & Augmentation	13.26%	8.22%	1.07%	2.30%	3.02%	3.42%	3.31%	3.24%
Base Grant Proration Factor	0.00%	0.00%	0.00%	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%	0.00%	0.00%	0.00%
Student Assumptions:								
Enrollment Count	5,072	5,110	5,145	5,181	5,181	5,181	5,181	5,181
Unduplicated Pupil Count (UPC)	2,315	2,429	2,493	2,573	2,573	2,573	2,573	2,573
Unduplicated Pupil Percentage (UPP)	44.29%	44.64%	47.22%	48.56%	49.26%	49.66%	49.66%	49.66%
Current Year LCFF Average Daily Attendance (ADA)	4,673.99	4,812.16	4,807.45	4,909.00	4,909.00	4,909.00	4,909.00	4,909.00
Funded LCFF ADA	4,885.69	4,812.16	4,818.26	4,909.00	4,909.00	4,909.00	4,909.00	4,909.00
LCFF ADA Funding Method	3PY Average	Current Year	Prior Year	Current Year	Current Year	Current Year	Current Year	Current Year
Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-	-	-
Funded NSS ADA	-	-	-	-	-	-	-	-
LCFF Entitlement Summary								
Base Grant	\$45,445,356	\$48,452,297	\$49,033,330	\$51,103,526	\$52,647,120	\$54,447,543	\$56,250,193	\$58,072,480
Grade Span Adjustment	2,101,136	2,203,382	2,228,943	2,375,581	2,446,826	2,529,204	2,613,808	2,698,411
Adjusted Base Grant	\$47,546,492	\$50,655,679	\$51,262,273	\$53,479,107	\$55,093,946	\$56,976,747	\$58,864,001	\$60,770,891
Supplemental Grant	4,211,669	4,522,538	4,841,209	5,193,890	5,427,856	5,658,930	5,846,372	6,035,766
Concentration Grant	-	-	-	-	-	-	-	-
Total Base, Supplemental and Concentration Grant	\$51,758,161	\$55,178,217	\$56,103,482	\$58,672,997	\$60,521,802	\$62,635,677	\$64,710,373	\$66,806,657
Allowance: Necessary Small School	-	-	-	-	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	217,772	217,772	217,772	217,772	217,772	217,772	217,772	217,772
Add-on: Home-to-School Transportation	29,977	32,441	32,788	33,542	34,555	35,737	36,920	38,116
Add-on: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-	-	-	-	-
Add-on: Transitional Kindergarten	313,678	509,200	736,049	1,785,490	1,839,264	1,902,054	1,965,166	2,028,922
Total Allowance and Add-On Amounts	\$561,427	\$759,413	\$986,609	\$2,036,804	\$2,091,591	\$2,155,563	\$2,219,858	\$2,284,810
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$52,319,588	\$55,937,630	\$57,090,091	\$60,709,801	\$62,613,393	\$64,791,240	\$66,930,231	\$69,091,467
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	\$52,319,588	\$55,937,630	\$57,090,091	\$60,709,801	\$62,613,393	\$64,791,240	\$66,930,231	\$69,091,467
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$	\$	\$	\$	\$	\$	\$	\$
Additional State Aid	10,709	11,624	11,849	12,367	12,755	13,198	13,634	14,074
Total LCFF Entitlement with Additional State Aid	\$2,319,588	\$5,937,630	\$7,090,091	\$6,709,801	\$6,613,393	\$6,791,240	\$6,930,231	\$6,991,467
LCFF Sources Summary								
Funding Source Summary								
Local Revenue and In-Lieu of Property Taxes (net for school districts)	\$22,482,242	\$23,472,174	\$24,460,152	\$25,788,988	\$25,788,988	\$25,788,988	\$25,788,988	\$25,788,988
Educational Protection Account Entitlement (includes \$200/minimum per ADA)	\$3,974,028	\$7,265,938	\$8,904,372	\$8,985,712	\$10,033,685	\$11,255,240	\$12,478,169	\$13,714,893
Net State Aid (excludes Additional State Aid)	\$25,863,318	\$25,199,518	\$23,725,567	\$25,935,101	\$26,790,720	\$27,747,012	\$28,663,074	\$29,587,586
Additional State Aid	-	-	-	-	-	-	-	-
Total Funding Sources	\$52,319,588	\$55,937,630	\$57,090,091	\$60,709,801	\$62,613,393	\$64,791,240	\$66,930,231	\$69,091,467
Funding Source by Resource-Object								
State Aid (Resource Code 0000, Object Code 8011)	\$25,863,318	\$25,199,518	\$23,725,567	\$25,935,101	\$26,790,720	\$27,747,012	\$28,663,074	\$29,587,586
EPA, Current Year (Resource 1400, Object Code 8012)	\$3,974,028	\$7,265,938	\$8,904,372	\$8,985,712	\$10,033,685	\$11,255,240	\$12,478,169	\$13,714,893
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$(398,516)	\$31,065	\$24,413	\$265,258	\$-	\$-	\$-	\$-
Property Taxes (Object 8021 to 8089)	\$22,482,242	\$23,472,785	\$24,463,666	\$25,788,988	\$25,788,988	\$25,788,988	\$25,788,988	\$25,788,988
% Change	-	4.4059%	4.2214%	5.4175%	0.0000%	0.0000%	0.0000%	0.0000%
In-Lieu of Property Taxes (Object Code 8096)	-	(611)	(3,514)	-	-	-	-	-
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	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Total LCFF Entitlement	\$52,319,588	\$55,937,630	\$57,090,091	\$60,709,801	\$62,613,393	\$64,791,240	\$66,930,231	\$69,091,467
Additional State Aid	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Excess Taxes before Minimum State Aid	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Total Funding Sources	\$52,319,588	\$55,937,630	\$57,090,091	\$60,709,801	\$62,613,393	\$64,791,240	\$66,930,231	\$69,091,467
LCAP Percentage to Increase or Improve Services Calculation								
Base Grant (Excludes add-ons for Title & Transportation)	\$51,988,372	\$55,264,597	\$56,933,210	\$58,878,801	\$60,829,167	\$62,799,813	\$64,799,813	\$66,806,657
Supplemental and Concentration Grant funding in the LCAP year	\$4,441,209	\$5,193,890	\$5,427,856	\$5,846,372	\$6,035,766	\$6,224,811	\$6,413,866	\$6,603,821
Projected Additional 15% Concentration Grant funding in the LCAP year	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Percentage to Increase or Improve Services	9.31%	9.40%	9.53%	9.61%	9.61%	9.61%	9.61%	9.61%

Oakley Union Elementary (61762) -- DBS VERSION FIRST INTERIM											
PER-ADA FUNDING LEVELS											
Base, Supplemental and Concentration Rate per ADA											
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30			
Base, Supplemental and Concentration Rate per ADA											
Grades TK-3	\$ 11,015.34	\$ 11,928.71	\$ 12,113.26	\$ 12,422.69	\$ 12,814.24	\$ 13,261.10	\$ 13,700.83	\$ 14,144.95			
Grades 4-6	\$ 10,128.15	\$ 10,967.96	\$ 11,138.12	\$ 11,422.12	\$ 11,781.63	\$ 12,198.66	\$ 12,597.11	\$ 13,004.96			
Grades 7-8	\$ 10,428.60	\$ 11,292.57	\$ 11,467.54	\$ 11,760.03	\$ 12,130.96	\$ 12,555.33	\$ 12,970.88	\$ 13,390.82			
Grades 9-12	\$ 12,400.01	\$ 13,427.55	\$ 13,636.72	\$ 13,983.89	\$ 14,424.67	\$ 14,928.77	\$ 15,423.46	\$ 15,922.55			
Base Grants											
Grades TK-3	\$ 9,166	\$ 9,919	\$ 10,025	\$ 10,256	\$ 10,566	\$ 10,927	\$ 11,289	\$ 11,655			
Grades 4-6	\$ 9,304	\$ 10,069	\$ 10,177	\$ 10,411	\$ 10,725	\$ 11,092	\$ 11,459	\$ 11,830			
Grades 7-8	\$ 9,580	\$ 10,367	\$ 10,478	\$ 10,719	\$ 11,043	\$ 11,421	\$ 11,799	\$ 12,181			
Grades 9-12	\$ 11,102	\$ 12,015	\$ 12,144	\$ 12,423	\$ 12,798	\$ 13,236	\$ 13,674	\$ 14,117			
Grade Span Adjustment											
Grades TK-3	\$ 953	\$ 1,032	\$ 1,043	\$ 1,067	\$ 1,099	\$ 1,136	\$ 1,174	\$ 1,212			
Grades 9-12	\$ 289	\$ 312	\$ 316	\$ 323	\$ 333	\$ 344	\$ 356	\$ 367			
Prioritized Base, Supplemental and Concentration Rate per ADA											
Grades TK-3	\$ 10,119	\$ 10,951	\$ 11,068	\$ 11,323	\$ 11,665	\$ 12,063	\$ 12,463	\$ 12,867			
Grades 4-6	\$ 9,304	\$ 10,069	\$ 10,177	\$ 10,411	\$ 10,725	\$ 11,092	\$ 11,459	\$ 11,830			
Grades 7-8	\$ 9,580	\$ 10,367	\$ 10,478	\$ 10,719	\$ 11,043	\$ 11,421	\$ 11,799	\$ 12,181			
Grades 9-12	\$ 11,391	\$ 12,327	\$ 12,460	\$ 12,746	\$ 13,131	\$ 13,580	\$ 14,030	\$ 14,484			
Prioritized Base Grants											
Grades TK-3	\$ 9,166	\$ 9,919	\$ 10,025	\$ 10,256	\$ 10,566	\$ 10,927	\$ 11,289	\$ 11,655			
Grades 4-6	\$ 9,304	\$ 10,069	\$ 10,177	\$ 10,411	\$ 10,725	\$ 11,092	\$ 11,459	\$ 11,830			
Grades 7-8	\$ 9,580	\$ 10,367	\$ 10,478	\$ 10,719	\$ 11,043	\$ 11,421	\$ 11,799	\$ 12,181			
Grades 9-12	\$ 11,102	\$ 12,015	\$ 12,144	\$ 12,423	\$ 12,798	\$ 13,236	\$ 13,674	\$ 14,117			
Prioritized Grade Span Adjustment											
Grades TK-3	\$ 953	\$ 1,032	\$ 1,043	\$ 1,067	\$ 1,099	\$ 1,136	\$ 1,174	\$ 1,212			
Grades 9-12	\$ 289	\$ 312	\$ 316	\$ 323	\$ 333	\$ 344	\$ 356	\$ 367			
Supplemental Grant											
Maximum - 1.00 ADA, 100% UPP											
Grades TK-3	\$ 2,024	\$ 2,190	\$ 2,214	\$ 2,265	\$ 2,333	\$ 2,413	\$ 2,493	\$ 2,573			
Grades 4-6	\$ 1,861	\$ 2,014	\$ 2,035	\$ 2,082	\$ 2,145	\$ 2,218	\$ 2,292	\$ 2,366			
Grades 7-8	\$ 1,516	\$ 2,073	\$ 2,096	\$ 2,144	\$ 2,209	\$ 2,284	\$ 2,360	\$ 2,436			
Grades 9-12	\$ 2,278	\$ 2,465	\$ 2,492	\$ 2,549	\$ 2,626	\$ 2,716	\$ 2,806	\$ 2,897			
Actual - 1.00 ADA, Local UPP as follows:											
Grades TK-3	\$ 44,29%	\$ 44,64%	\$ 47,22%	\$ 48,56%	\$ 49,26%	\$ 49,66%	\$ 49,66%	\$ 49,66%			
Grades 4-6	\$ 896	\$ 978	\$ 1,045	\$ 1,100	\$ 1,149	\$ 1,198	\$ 1,238	\$ 1,278			
Grades 7-8	\$ 824	\$ 899	\$ 961	\$ 1,011	\$ 1,057	\$ 1,102	\$ 1,138	\$ 1,175			
Grades 9-12	\$ 849	\$ 926	\$ 990	\$ 1,041	\$ 1,088	\$ 1,134	\$ 1,172	\$ 1,210			
Concentration Grant (>55% population)											
Maximum - 1.00 ADA, 100% UPP											
Grades TK-3	\$ 6,577	\$ 7,118	\$ 7,194	\$ 7,360	\$ 7,582	\$ 7,841	\$ 8,101	\$ 8,364			
Grades 4-6	\$ 6,048	\$ 6,545	\$ 6,615	\$ 6,767	\$ 6,971	\$ 7,210	\$ 7,448	\$ 7,690			
Grades 7-8	\$ 6,227	\$ 6,739	\$ 6,811	\$ 6,967	\$ 7,178	\$ 7,424	\$ 7,669	\$ 7,918			
Grades 9-12	\$ 7,404	\$ 8,013	\$ 8,099	\$ 8,285	\$ 8,535	\$ 8,827	\$ 9,120	\$ 9,415			
Actual - 1.00 ADA, Local UPP >55% as follows:											
Grades TK-3	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%			
Grades 4-6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Grades 7-8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Grades 9-12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			

Oakley <----- DISTRICT

PY1 2024-25 Estimated

CY 2025-26 Budget

CY1 2026-27

CY2 2027-28

District Enrollment
 District Unduplicated
 County Enrollment
 County Unduplicated
 Attendance Rate
 3YRMA Enrollment Rate
 3YRMA Absent Rate
 District Attendance
 % Change

PY1 / Estimated	CY / Budget	CY1	CY2
3	5,131	5,166	5,166
4	2,487	2,567	2,567
9	14	15	15
10	6	6	6
	94.75%	94.750%	94.750%
	1.080%	1.080%	1.080%
	-5.9364%	-5.9364%	-5.9364%
	4,792.09	4,894.79	4,894.79
	0.0000%	2.1430%	0.0000%

CALPADS/ADA Spreadsheet

Projection for CY? ☐ Yes ☒ Uses ADA actual PY data and projection

	CDE Prefill annual	CDE Prefill annual	CDE Prefill P-2/Annual	BASE projection	YR1 projection	YR2 projection
	PY3	PY2	PY1	CY	CY1	CY2
Brentwood Union Elementary (61655)	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28

(e) AVERAGE DAILY ATTENDANCE (ADA)

Enter ADA by grade span. The calculator will determine the greater of current or prior year ADA (hold harmless) for each year's funding calculation.

Current Year ADA: (P-2, Annual for Special Day Class Extended Year)

B-1, D-6	3	Grades TK-3	3,818.45	3,992.32	2,170.52	2,217.03	2,217.03	2,217.03
B-2, D-7	4	Grades 4-6	2,969.40	3,103.03	1,531.85	1,564.68	1,564.68	1,564.68
B-3, D-8	5	Grades 7-8	2,075.01	2,179.92	1,078.01	1,101.11	1,101.11	1,101.11
B-4, D-9	6	Grades 9-12	-	-	-	-	-	-
E-1, D-17	7	Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)	0.29	3.02	3.70	3.78	3.78	3.78
E-2, D-18	8	Grades TK-3	1.28	2.30	4.65	4.75	4.75	4.75
E-3, D-19	9	Grades 4-6	1.27	2.07	3.36	3.43	3.43	3.43
E-4, D-20	10	Grades 7-8	-	-	-	-	-	-
	11	Grades 9-12	-	-	-	-	-	-

District Basic Aid ADA funded outside of the LCFF

DISTRICT TOTAL

County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)

E-6, E-11	13	Grades TK-3	2.87	2.11	4.88	5.60	5.60	5.60
E-7, E-12	14	Grades 4-6	3.79	2.21	5.11	5.86	5.86	5.86
E-8, E-13	15	Grades 7-8	4.89	4.50	2.40	2.75	2.75	2.75
E-9, E-14	16	Grades 9-12	-	-	-	-	-	-

COUNTY TOTAL

RATIO: District ADA-to-Enrollment

RATIO: County ADA-to-Enrollment

DISTRICT / COUNTY TOTAL

% CHANGE

8,877.25	9,291.48	4,804.48	4,909.00	4,909.00	4,909.00	4,909.00
4.6662%	-48.2916%	2.1754%	0.0000%	0.0000%	0.0000%	0.0000%

TK (Commencing in 2022-23)

-	-	239.21	322.00	322.00	322.00	322.00
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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)	4,943.80	4,943.80	4,894.79	4,894.79	(49.01)	-1.0%
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)	4,943.80	4,943.80	4,894.79	4,894.79	(49.01)	-1.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	17.10	17.10	14.21	14.21	(2.89)	-17.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	17.10	17.10	14.21	14.21	(2.89)	-17.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	4,960.90	4,960.90	4,909.00	4,909.00	(51.90)	-1.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	60,953,641.00	60,709,801.00	33,539,729.64	60,709,801.00	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	2,259,014.00	2,210,151.00	223,968.96	2,210,151.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,802,841.00	1,862,766.00	356,560.38	1,862,766.00	0.00	0.0%
5) TOTAL, REVENUES			65,015,496.00	64,782,718.00	34,120,258.98	64,782,718.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	25,436,909.00	25,377,373.00	7,298,150.32	25,377,373.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,958,617.00	7,461,503.00	2,453,264.74	7,461,503.00	0.00	0.0%
3) Employee Benefits		3000-3999	12,964,103.00	12,999,048.00	3,796,646.74	12,999,048.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,423,452.00	1,777,688.00	649,536.57	1,777,688.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	7,779,887.00	7,919,754.00	2,550,701.44	7,919,754.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,000.00	200,045.00	0.00	200,045.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	72,468.00	27,457.00	0.00	27,457.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(726,852.00)	(749,034.00)	0.00	(749,034.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			53,909,584.00	55,013,834.00	16,748,299.81	55,013,834.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,105,912.00	9,768,884.00	17,371,959.17	9,768,884.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(15,477,745.00)	(15,766,706.00)	0.00	(15,766,706.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,477,745.00)	(15,766,706.00)	0.00	(15,766,706.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,371,833.00)	(5,997,822.00)	17,371,959.17	(5,997,822.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,785,968.00	8,933,800.42		8,933,800.42	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,785,968.00	8,933,800.42		8,933,800.42		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,785,968.00	8,933,800.42		8,933,800.42		
2) Ending Balance, June 30 (E + F1e)			3,414,135.00	2,935,978.42		2,935,978.42		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,500.00	2,500.00		2,500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	217,196.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	266,446.00	260,215.71		260,215.71		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,601,161.00	2,659,057.00		2,659,057.00		
Unassigned/Unappropriated Amount		9790	326,832.00	14,205.71		14,205.71		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	26,336,931.00	25,935,101.00	6,951,161.28	25,935,101.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	9,907,353.00	8,985,712.00	2,369,524.00	8,985,712.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(279,031.25)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	85,214.00	84,147.00	0.00	84,147.00	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	587.00	611.00	586.16	611.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	18,309,339.00	19,179,786.00	19,613,821.93	19,179,786.00	0.00	0.0%
Unsecured Roll Taxes		8042	630,572.00	626,270.00	587,513.46	626,270.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	834,215.00	665,967.00	316,945.07	665,967.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,979,130.00	4,327,048.00	3,979,208.99	4,327,048.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	870,300.00	905,159.00	0.00	905,159.00	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			60,953,641.00	60,709,801.00	33,539,729.64	60,709,801.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			60,953,641.00	60,709,801.00	33,539,729.64	60,709,801.00	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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
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	183,651.00	183,651.00	0.00	183,651.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	961,617.00	912,754.00	(39,449.44)	912,754.00	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						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Arts and Music in Schools (Prop 28)	6770	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	1,113,746.00	1,113,746.00	263,418.40	1,113,746.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,259,014.00	2,210,151.00	223,968.96	2,210,151.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	7,000.00	7,000.00	2,107.50	7,000.00	0.00	0.0%
Interest		8660	800,000.00	800,000.00	3,317.16	800,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	8,432.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	995,841.00	1,055,766.00	342,703.72	1,055,766.00	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%

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

07 61762 0000000
Form 011
G81YXYMNWU(2025-26)

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 Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,802,841.00	1,862,766.00	356,560.38	1,862,766.00	0.00	0.0%
TOTAL, REVENUES			65,015,496.00	64,782,718.00	34,120,258.98	64,782,718.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	20,427,191.00	20,671,275.00	5,727,747.30	20,671,275.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	765,282.00	672,082.00	203,780.24	672,082.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,919,641.00	3,793,994.00	1,288,228.12	3,793,994.00	0.00	0.0%
Other Certificated Salaries		1900	324,795.00	240,022.00	78,394.66	240,022.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			25,436,909.00	25,377,373.00	7,298,150.32	25,377,373.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,043,132.00	1,355,442.00	391,143.71	1,355,442.00	0.00	0.0%
Classified Support Salaries		2200	1,514,793.00	1,535,514.00	535,733.90	1,535,514.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	409,313.00	621,905.00	207,301.60	621,905.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	2,844,725.00	2,927,528.00	998,380.60	2,927,528.00	0.00	0.0%
Other Classified Salaries		2900	1,146,654.00	1,021,114.00	320,704.93	1,021,114.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,958,617.00	7,461,503.00	2,453,264.74	7,461,503.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,763,999.00	4,769,327.00	1,363,190.79	4,769,327.00	0.00	0.0%
PERS		3201-3202	1,643,575.00	1,784,547.00	563,979.48	1,784,547.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	937,389.00	933,947.00	296,540.43	933,947.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,274,087.00	4,172,238.00	1,185,197.88	4,172,238.00	0.00	0.0%
Unemployment Insurance		3501-3502	15,854.00	32,714.00	4,840.73	32,714.00	0.00	0.0%
Workers' Compensation		3601-3602	692,242.50	712,119.50	212,806.41	712,119.50	0.00	0.0%
OPEB, Allocated		3701-3702	288,297.50	258,972.50	65,404.35	258,972.50	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	348,659.00	335,183.00	104,686.67	335,183.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			12,964,103.00	12,999,048.00	3,796,646.74	12,999,048.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	45,782.00	44,974.00	5,666.90	44,974.00	0.00	0.0%
Materials and Supplies		4300	911,009.00	1,360,173.00	598,042.65	1,360,173.00	0.00	0.0%
Noncapitalized Equipment		4400	466,661.00	372,541.00	45,827.02	372,541.00	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)
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,423,452.00	1,777,688.00	649,536.57	1,777,688.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,155,498.00	1,240,722.00	0.00	1,240,722.00	0.00	0.0%
Travel and Conferences		5200	65,396.00	52,476.00	13,529.20	52,476.00	0.00	0.0%
Dues and Memberships		5300	29,251.00	28,478.00	24,602.25	28,478.00	0.00	0.0%
Insurance		5400-5450	768,962.00	675,524.00	669,614.95	675,524.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,057,862.00	2,230,237.00	797,171.18	2,230,237.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	207,243.00	134,445.00	5,143.88	134,445.00	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	(30,000.00)	(30,000.00)	0.00	(30,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,337,374.00	3,394,455.00	1,008,563.99	3,394,455.00	0.00	0.0%
Communications		5900	188,301.00	193,417.00	32,075.99	193,417.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,779,887.00	7,919,754.00	2,550,701.44	7,919,754.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,000.00	200,045.00	0.00	200,045.00	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			1,000.00	200,045.00	0.00	200,045.00	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						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	7,569.00	11,897.00	0.00	11,897.00	0.00	0.0%
Other Debt Service - Principal		7439	64,899.00	15,560.00	0.00	15,560.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			72,468.00	27,457.00	0.00	27,457.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(547,908.00)	(570,090.00)	0.00	(570,090.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(178,944.00)	(178,944.00)	0.00	(178,944.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(726,852.00)	(749,034.00)	0.00	(749,034.00)	0.00	0.0%
TOTAL, EXPENDITURES			53,909,584.00	55,013,834.00	16,748,299.81	55,013,834.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(15,477,745.00)	(15,766,706.00)	0.00	(15,766,706.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(15,477,745.00)	(15,766,706.00)	0.00	(15,766,706.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(15,477,745.00)	(15,766,706.00)	0.00	(15,766,706.00)	0.00	0.0%

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

07 61762 0000000
Form 011
G81YXYMNWU(2025-26)

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	1,931,828.00	1,931,828.00	0.00	1,931,828.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,234,341.00	2,227,500.00	(1,521,445.32)	2,227,500.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,845,871.00	8,744,380.00	777,647.12	8,744,380.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,388,077.00	3,412,206.00	711,387.36	3,412,206.00	0.00	0.0%
5) TOTAL, REVENUES			14,400,117.00	16,315,914.00	(32,410.84)	16,315,914.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	8,655,715.00	8,855,921.00	2,362,633.62	8,855,921.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,169,638.00	6,652,299.00	1,992,985.70	6,652,299.00	0.00	0.0%
3) Employee Benefits		3000-3999	7,959,398.00	7,978,426.00	1,767,695.41	7,978,426.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,726,304.00	1,040,727.00	501,102.51	1,040,727.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,498,511.00	6,956,144.00	1,088,099.40	6,956,144.00	0.00	0.0%
6) Capital Outlay		6000-6999	30,461.00	359,945.00	8,430.75	359,945.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,207,838.00	1,207,838.00	0.00	1,207,838.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	547,908.00	570,090.00	0.00	570,090.00	0.00	0.0%
9) TOTAL, EXPENDITURES			32,795,773.00	33,621,390.00	7,720,947.39	33,621,390.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(18,395,656.00)	(17,305,476.00)	(7,753,358.23)	(17,305,476.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	15,477,745.00	15,766,706.00	0.00	15,766,706.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			15,477,745.00	15,766,706.00	0.00	15,766,706.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,917,911.00)	(1,538,770.00)	(7,753,358.23)	(1,538,770.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,546,534.00	9,304,622.12		9,304,622.12	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,546,534.00	9,304,622.12		9,304,622.12		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,546,534.00	9,304,622.12		9,304,622.12		
2) Ending Balance, June 30 (E + F1e)			4,628,623.00	7,765,852.12		7,765,852.12		
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	4,628,623.00	7,765,852.50		7,765,852.50		
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	(.38)		(.38)		
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	1,931,828.00	1,931,828.00	0.00	1,931,828.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,931,828.00	1,931,828.00	0.00	1,931,828.00	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	1,104,539.00	1,098,602.00	(1,452,105.05)	1,098,602.00	0.00	0.0%
Special Education Discretionary Grants		8182	130,351.00	130,351.00	(136,788.00)	130,351.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	670,687.00	679,939.00	63,186.51	679,939.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	144,728.00	146,284.00	26,820.36	146,284.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	5,791.00	9,491.00	2,186.00	9,491.00	0.00	0.0%
Title III, English Learner Program	4203	8290	115,444.00	111,180.00	19,346.79	111,180.00	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	62,801.00	51,653.00	(44,091.93)	51,653.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,234,341.00	2,227,500.00	(1,521,445.32)	2,227,500.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	(12,900.00)	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	412,841.00	361,763.00	(51,078.25)	361,763.00	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	2,785,016.00	2,785,016.00	628,093.20	2,785,016.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	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	725,631.00	849,190.00	237,773.20	849,190.00	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	2,922,383.00	4,748,411.00	(24,241.03)	4,748,411.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,845,871.00	8,744,380.00	777,647.12	8,744,380.00	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	500,000.00	500,000.00	0.00	500,000.00	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	138,356.00	95,827.00	45,678.19	95,827.00	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	442,879.00	509,537.00	22,594.55	509,537.00	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 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	2,306,842.00	2,306,842.00	643,114.62	2,306,842.00	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			3,388,077.00	3,412,206.00	711,387.36	3,412,206.00	0.00	0.0%
TOTAL, REVENUES			14,400,117.00	16,315,914.00	(32,410.84)	16,315,914.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	5,108,494.00	5,221,238.00	1,232,892.46	5,221,238.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	2,739,779.00	2,784,287.00	849,418.38	2,784,287.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	807,442.00	806,521.00	271,447.78	806,521.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	43,875.00	8,875.00	43,875.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			8,655,715.00	8,855,921.00	2,362,633.62	8,855,921.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,710,360.00	4,870,284.00	1,450,477.71	4,870,284.00	0.00	0.0%
Classified Support Salaries		2200	600,718.00	995,213.00	332,042.18	995,213.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	151,776.00	153,188.00	51,062.52	153,188.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	226,081.00	120,307.00	40,462.21	120,307.00	0.00	0.0%
Other Classified Salaries		2900	480,703.00	513,307.00	118,941.08	513,307.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,169,638.00	6,652,299.00	1,992,985.70	6,652,299.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,341,831.00	3,379,346.00	406,127.71	3,379,346.00	0.00	0.0%
PERS		3201-3202	1,750,239.00	1,798,307.00	540,386.96	1,798,307.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	686,874.00	657,246.00	196,734.65	657,246.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,628,651.00	1,598,260.00	467,403.36	1,598,260.00	0.00	0.0%
Unemployment Insurance		3501-3502	7,551.00	7,380.00	2,157.51	7,380.00	0.00	0.0%
Workers' Compensation		3601-3602	327,453.00	336,522.00	95,057.13	336,522.00	0.00	0.0%
OPEB, Allocated		3701-3702	138,392.00	126,526.00	35,471.48	126,526.00	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	78,407.00	74,839.00	24,356.61	74,839.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,959,398.00	7,978,426.00	1,767,695.41	7,978,426.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	621,358.00	194,961.00	162,951.54	194,961.00	0.00	0.0%
Books and Other Reference Materials		4200	21,530.00	25,780.00	9,099.23	25,780.00	0.00	0.0%
Materials and Supplies		4300	650,989.00	795,036.00	320,267.87	795,036.00	0.00	0.0%
Noncapitalized Equipment		4400	432,427.00	24,950.00	8,783.87	24,950.00	0.00	0.0%
Food		4700	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)
TOTAL, BOOKS AND SUPPLIES			1,726,304.00	1,040,727.00	501,102.51	1,040,727.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,306,490.00	2,394,862.00	(13,197.30)	2,394,862.00	0.00	0.0%
Travel and Conferences		5200	146,075.00	125,024.00	16,912.27	125,024.00	0.00	0.0%
Dues and Memberships		5300	400.00	1,724.00	124.00	1,724.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	30,847.00	30,847.00	12,312.55	30,847.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	301,750.00	192,105.00	56,993.04	192,105.00	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	2,699,295.00	4,197,928.00	1,011,347.16	4,197,928.00	0.00	0.0%
Communications		5900	13,654.00	13,654.00	3,607.68	13,654.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,498,511.00	6,956,144.00	1,088,099.40	6,956,144.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	120,349.00	0.00	120,349.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	149,783.00	(8,595.00)	149,783.00	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	30,461.00	89,813.00	17,025.75	89,813.00	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			30,461.00	359,945.00	8,430.75	359,945.00	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	1,207,838.00	1,207,838.00	0.00	1,207,838.00	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%

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 County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,207,838.00	1,207,838.00	0.00	1,207,838.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	547,908.00	570,090.00	0.00	570,090.00	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			547,908.00	570,090.00	0.00	570,090.00	0.00	0.0%
TOTAL, EXPENDITURES			32,795,773.00	33,621,390.00	7,720,947.39	33,621,390.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	15,477,745.00	15,766,706.00	0.00	15,766,706.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			15,477,745.00	15,766,706.00	0.00	15,766,706.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			15,477,745.00	15,766,706.00	0.00	15,766,706.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	62,885,469.00	62,641,629.00	33,539,729.64	62,641,629.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,234,341.00	2,227,500.00	(1,521,445.32)	2,227,500.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,104,885.00	10,954,531.00	1,001,616.08	10,954,531.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,190,918.00	5,274,972.00	1,067,947.74	5,274,972.00	0.00	0.0%
5) TOTAL, REVENUES			79,415,613.00	81,098,632.00	34,087,848.14	81,098,632.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	34,092,624.00	34,233,294.00	9,660,763.94	34,233,294.00	0.00	0.0%
2) Classified Salaries		2000-2999	13,128,255.00	14,113,802.00	4,446,250.44	14,113,802.00	0.00	0.0%
3) Employee Benefits		3000-3999	20,923,501.00	20,977,474.00	5,564,342.15	20,977,474.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,149,756.00	2,818,415.00	1,150,639.08	2,818,415.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	14,278,398.00	14,875,898.00	3,638,800.84	14,875,898.00	0.00	0.0%
6) Capital Outlay		6000-6999	31,461.00	559,990.00	8,430.75	559,990.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,280,306.00	1,235,295.00	0.00	1,235,295.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(178,944.00)	(178,944.00)	0.00	(178,944.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			86,705,357.00	88,635,224.00	24,469,247.20	88,635,224.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,289,744.00)	(7,536,592.00)	9,618,600.94	(7,536,592.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,289,744.00)	(7,536,592.00)	9,618,600.94	(7,536,592.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,332,502.00	18,238,422.54		18,238,422.54	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,332,502.00	18,238,422.54		18,238,422.54		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,332,502.00	18,238,422.54		18,238,422.54		
2) Ending Balance, June 30 (E + F1e)			8,042,758.00	10,701,830.54		10,701,830.54		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,500.00	2,500.00		2,500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,628,623.00	7,765,852.50		7,765,852.50		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	217,196.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	266,446.00	260,215.71		260,215.71		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,601,161.00	2,659,057.00		2,659,057.00		
Unassigned/Unappropriated Amount		9790	326,832.00	14,205.33		14,205.33		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	26,336,931.00	25,935,101.00	6,951,161.28	25,935,101.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	9,907,353.00	8,985,712.00	2,369,524.00	8,985,712.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(279,031.25)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	85,214.00	84,147.00	0.00	84,147.00	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	587.00	611.00	586.16	611.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	18,309,339.00	19,179,786.00	19,613,821.93	19,179,786.00	0.00	0.0%
Unsecured Roll Taxes		8042	630,572.00	626,270.00	587,513.46	626,270.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	834,215.00	665,967.00	316,945.07	665,967.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,979,130.00	4,327,048.00	3,979,208.99	4,327,048.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	870,300.00	905,159.00	0.00	905,159.00	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			60,953,641.00	60,709,801.00	33,539,729.64	60,709,801.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	1,931,828.00	1,931,828.00	0.00	1,931,828.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			62,885,469.00	62,641,629.00	33,539,729.64	62,641,629.00	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	1,104,539.00	1,098,602.00	(1,452,105.05)	1,098,602.00	0.00	0.0%
Special Education Discretionary Grants		8182	130,351.00	130,351.00	(136,788.00)	130,351.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	670,687.00	679,939.00	63,186.51	679,939.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	144,728.00	146,284.00	26,820.36	146,284.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	5,791.00	9,491.00	2,186.00	9,491.00	0.00	0.0%
Title III, English Learner Program	4203	8290	115,444.00	111,180.00	19,346.79	111,180.00	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	62,801.00	51,653.00	(44,091.93)	51,653.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,234,341.00	2,227,500.00	(1,521,445.32)	2,227,500.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	(12,900.00)	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	183,651.00	183,651.00	0.00	183,651.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,374,458.00	1,274,517.00	(90,527.69)	1,274,517.00	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	2,785,016.00	2,785,016.00	628,093.20	2,785,016.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 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	725,631.00	849,190.00	237,773.20	849,190.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,036,129.00	5,862,157.00	239,177.37	5,862,157.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,104,885.00	10,954,531.00	1,001,616.08	10,954,531.00	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	500,000.00	500,000.00	0.00	500,000.00	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	7,000.00	7,000.00	2,107.50	7,000.00	0.00	0.0%
Interest		8660	800,000.00	800,000.00	3,317.16	800,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	8,432.00	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	138,356.00	95,827.00	45,678.19	95,827.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,438,720.00	1,565,303.00	365,298.27	1,565,303.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	2,306,842.00	2,306,842.00	643,114.62	2,306,842.00	0.00	0.0%

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

07 61762 0000000
Form 011
G81YXYMNWU(2025-26)

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)
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			5,190,918.00	5,274,972.00	1,067,947.74	5,274,972.00	0.00	0.0%
TOTAL, REVENUES			79,415,613.00	81,098,632.00	34,087,848.14	81,098,632.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	25,535,685.00	25,892,513.00	6,960,639.76	25,892,513.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	3,505,061.00	3,456,369.00	1,053,198.62	3,456,369.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,727,083.00	4,600,515.00	1,559,675.90	4,600,515.00	0.00	0.0%
Other Certificated Salaries		1900	324,795.00	283,897.00	87,269.66	283,897.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			34,092,624.00	34,233,294.00	9,660,783.94	34,233,294.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,753,492.00	6,225,726.00	1,841,621.42	6,225,726.00	0.00	0.0%
Classified Support Salaries		2200	2,115,511.00	2,530,727.00	867,776.08	2,530,727.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	561,089.00	775,093.00	258,364.12	775,093.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,070,806.00	3,047,835.00	1,038,842.81	3,047,835.00	0.00	0.0%
Other Classified Salaries		2900	1,627,357.00	1,534,421.00	439,646.01	1,534,421.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			13,128,255.00	14,113,802.00	4,446,250.44	14,113,802.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,105,830.00	8,148,673.00	1,769,318.50	8,148,673.00	0.00	0.0%
PERS		3201-3202	3,393,814.00	3,582,854.00	1,104,366.44	3,582,854.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,624,263.00	1,591,193.00	493,275.08	1,591,193.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	5,902,738.00	5,770,498.00	1,652,601.24	5,770,498.00	0.00	0.0%
Unemployment Insurance		3501-3502	23,405.00	40,094.00	6,998.24	40,094.00	0.00	0.0%
Workers' Compensation		3601-3602	1,019,695.50	1,048,641.50	307,863.54	1,048,641.50	0.00	0.0%
OPEB, Allocated		3701-3702	426,689.50	385,498.50	100,875.83	385,498.50	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	427,066.00	410,022.00	129,043.28	410,022.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			20,923,501.00	20,977,474.00	5,564,342.15	20,977,474.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	621,358.00	194,961.00	162,951.54	194,961.00	0.00	0.0%
Books and Other Reference Materials		4200	67,312.00	70,754.00	14,766.13	70,754.00	0.00	0.0%
Materials and Supplies		4300	1,561,998.00	2,155,209.00	918,310.52	2,155,209.00	0.00	0.0%
Noncapitalized Equipment		4400	899,088.00	397,491.00	54,610.89	397,491.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,149,756.00	2,818,415.00	1,150,639.08	2,818,415.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	4,461,988.00	3,635,584.00	(13,197.30)	3,635,584.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Travel and Conferences		5200	211,471.00	177,500.00	30,441.47	177,500.00	0.00	0.0%
Dues and Memberships		5300	29,651.00	30,202.00	24,726.25	30,202.00	0.00	0.0%
Insurance		5400-5450	768,962.00	675,524.00	669,614.95	675,524.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,088,709.00	2,261,084.00	809,483.73	2,261,084.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	508,993.00	326,550.00	62,136.92	326,550.00	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	(30,000.00)	(30,000.00)	0.00	(30,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,036,669.00	7,592,383.00	2,019,911.15	7,592,383.00	0.00	0.0%
Communications		5900	201,955.00	207,071.00	35,683.67	207,071.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,278,398.00	14,875,898.00	3,638,800.84	14,875,898.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	120,349.00	0.00	120,349.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	149,783.00	(8,595.00)	149,783.00	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	31,461.00	289,858.00	17,025.75	289,858.00	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			31,461.00	559,990.00	8,430.75	559,990.00	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	1,207,838.00	1,207,838.00	0.00	1,207,838.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%

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

07 61762 0000000
Form 011
G81YXYMNWU(2025-26)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other 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	7,569.00	11,897.00	0.00	11,897.00	0.00	0.0%
Other Debt Service - Principal		7439	64,899.00	15,560.00	0.00	15,560.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,280,306.00	1,235,295.00	0.00	1,235,295.00	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	(178,944.00)	(178,944.00)	0.00	(178,944.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(178,944.00)	(178,944.00)	0.00	(178,944.00)	0.00	0.0%
TOTAL, EXPENDITURES			86,705,357.00	88,635,224.00	24,469,247.20	88,635,224.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2025-26 Projected Totals
2600	Expanded Learning Opportunities Program	1,774,029.43
6019	Student Support and Professional Development Discretionary Block Grant (SSPDDBG)	1,500,314.00
6266	Educator Effectiveness, FY 2021-22	.29
6300	Lottery: Instructional Materials	1,150,852.60
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	.04
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	910,263.50
7435	Learning Recovery Emergency Block Grant	229,137.16
7810	Other Restricted State	82,388.00
9010	Other Restricted Local	2,118,867.48
Total, Restricted Balance		7,765,852.50

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			12,667,430.83	12,859,321.70	7,328,535.56	5,876,026.38	3,555,933.54	1,940,523.66	1,191,849.75	1,757,259.33
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		962,247.55	1,241,278.80	4,603,825.84	2,234,301.84	3,142,873.17	3,142,873.17	3,142,873.17	3,290,107.89
Property Taxes	8020-8079		0.00	23,780,357.03	0.00	717,718.58	(1,695.49)	0.00	1,292,607.88	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		(2,452,273.27)	0.00	771,579.95	159,248.00	55,018.00	891,000.00	1,501,281.77	0.00
Other State Revenue	8300-8599		(387,622.27)	240,577.40	433,039.32	725,221.63	1,696,377.00	1,095,453.10	1,095,453.10	1,211,571.13
Other Local Revenue	8600-8799		259,924.08	(4,299.07)	337,621.81	493,796.72	138,383.76	0.00	1,412,058.70	0.00
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			(1,617,723.91)	25,257,914.16	6,146,066.92	4,330,286.77	5,030,956.44	5,129,326.27	8,444,274.62	4,501,679.02
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		837,057.37	2,915,966.57	2,999,273.76	2,908,486.24	3,031,133.86	3,024,729.20	3,038,663.52	3,038,663.52
Classified Salaries	2000-2999		978,918.80	1,093,573.41	1,193,070.59	1,180,687.64	1,173,032.01	1,173,032.01	1,173,032.01	1,173,032.01
Employee Benefits	3000-3999		776,281.05	1,562,536.91	1,615,370.72	1,610,153.47	1,603,911.29	1,967,972.66	1,967,972.66	1,967,972.66
Books and Supplies	4000-4999		151,256.63	168,489.67	699,120.91	131,539.60	120,415.49	422,762.00	422,762.00	420,227.20
Services	5000-5999		407,530.84	1,394,983.79	1,066,452.80	769,920.02	685,534.01	1,507,353.36	1,507,353.36	1,507,353.36
Capital Outlay	6000-6999		(75,000.00)	22,575.00	79,125.75	(18,270.00)	36,432.38	50,000.00	50,000.00	150,000.00
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.00	528,175.50
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630- 7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			3,076,044.69	7,158,125.35	7,652,414.53	6,582,516.97	6,650,459.04	8,145,849.23	8,159,783.55	8,785,424.25
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111- 9199		(8,209.00)	0.00	0.00	(3,259.17)	0.00	0.00	0.00	0.00
Accounts Receivable	9200- 9299		6,979,977.59	163,662.59	9,060.81	77,004.13	(2,887.87)	(668.29)	(2,882.07)	8,096.93
Due From Other Funds	9310		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330		(15,416.84)	(13,916.16)	0.00	7,225.52	5,500.00	0.00	0.00	0.00
Other Current Assets	9340		0.00	(23,780,357.03)	0.00	(103,421.76)	0.00	2,257,193.16	0.00	13,543,159.10
Lease Receivable	9380		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	6,956,351.75	(23,630,610.60)	9,060.81	(22,451.28)	2,612.13	2,256,524.87	(2,882.07)	13,551,256.03
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500- 9599		2,042,008.55	(35.65)	(44,777.62)	45,411.36	(1,480.59)	(11,324.18)	(283,800.58)	290,929.88
Due To Other Funds	9610		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650		28,683.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	2,070,692.28	(35.65)	(44,777.62)	45,411.36	(1,480.59)	(11,324.18)	(283,800.58)	290,929.88
<u>Nonoperating</u>										
Suspense Clearing	9910		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	4,885,659.47	(23,630,574.95)	53,838.43	(67,862.64)	4,092.72	2,267,849.05	280,918.51	13,260,326.15
E. NET INCREASE/DECREASE (B - C + D)			191,890.87	(5,530,786.14)	(1,452,509.18)	(2,320,092.84)	(1,615,409.88)	(748,673.91)	565,409.58	8,976,580.92
F. ENDING CASH (A + E)			12,859,321.70	7,328,535.56	5,876,026.38	3,555,933.54	1,940,523.66	1,191,849.75	1,757,259.33	10,733,840.25
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):									
A. BEGINNING CASH		10,733,840.25	7,893,144.40	5,193,408.42	10,080,024.49				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	3,290,107.89	3,290,107.89	3,290,107.89	3,290,107.89	0.00	.01	34,920,813.00	34,920,813.00
Property Taxes	8020-8079	0.00	0.00	0.00	0.00	0.00	0.00	25,788,988.00	25,788,988.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	1,931,828.00	0.00	0.00	1,931,828.00	1,931,828.00
Federal Revenue	8100-8299	445,500.00	0.00	0.00	0.00	856,145.55	0.00	2,227,500.00	2,227,500.00
Other State Revenue	8300-8599	1,211,571.13	1,211,571.13	1,210,475.68	1,210,837.18	0.00	5.47	10,954,531.00	10,954,531.00
Other Local Revenue	8600-8799	0.00	0.00	0.00	2,637,486.00	0.00		5,274,972.00	5,274,972.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		4,947,179.02	4,501,679.02	4,500,583.57	9,070,259.07	856,145.55	5.48	81,098,632.00	81,098,632.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,038,663.52	3,038,663.52	2,838,663.52	3,523,329.40	0.00	0.00	34,233,294.00	34,233,294.00
Classified Salaries	2000-2999	1,193,032.01	1,193,032.01	1,193,032.01	1,396,327.49	0.00	0.00	14,113,802.00	14,113,802.00
Employee Benefits	3000-3999	1,977,972.66	1,977,972.66	1,977,972.66	1,971,384.60	0.00	0.00	20,977,474.00	20,977,474.00
Books and Supplies	4000-4999	0.00	140,920.75	140,920.75	0.00	0.00	0.00	2,818,415.00	2,818,415.00
Services	5000-5999	1,507,353.36	1,507,353.36	1,507,353.36	1,507,353.36	0.00	3.02	14,875,898.00	14,875,898.00
Capital Outlay	6000-6999	50,000.00	50,000.00	50,000.00	50,000.00	65,126.87	0.00	559,990.00	559,990.00
Other Outgo	7000-7499	0.00	0.00	0.00	528,175.50	0.00	0.00	1,056,351.00	1,056,351.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		7,767,021.55	7,907,942.30	7,707,942.30	8,976,570.35	65,126.87	3.02	88,635,224.00	88,635,224.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	11,468.17	0.00	0.00	0.00	
Accounts Receivable	9200-9299	(8,353.50)	5,050.50	(688.35)	(7,227,372.47)	0.00	0.00	0.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	16,607.48	0.00	0.00	
Other Current Assets	9340	0.00	0.00	8,083,426.53	0.00	0.00	0.00	0.00	
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		(8,353.50)	5,050.50	8,082,738.18	(7,215,904.30)	16,607.48	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	12,499.82	(701,476.80)	(11,236.62)	(1,336,717.57)	0.00	0.00	0.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	(28,683.73)	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		12,499.82	(701,476.80)	(11,236.62)	(1,365,401.30)	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		(20,853.32)	706,527.30	8,093,974.80	(5,850,503.00)	16,607.48	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(2,840,695.85)	(2,699,735.98)	4,886,616.07	(5,756,814.28)	807,626.16	2.46	(7,536,592.00)	(7,536,592.00)
F. ENDING CASH (A + E)		7,893,144.40	5,193,408.42	10,080,024.49	4,323,210.21				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								5,130,838.83	

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	60,709,801.00	3.14%	62,613,393.00	3.48%	64,791,240.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,210,151.00	3.02%	2,276,897.56	3.42%	2,354,767.46
4. Other Local Revenues	8600-8799	1,862,766.00	2.00%	1,900,021.32	2.00%	1,938,021.75
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	
c. Contributions	8980-8999	(15,766,706.00)	.27%	(15,809,040.12)	2.00%	(16,125,220.92)
6. Total (Sum lines A1 thru A5c)		49,016,012.00	4.01%	50,981,271.76	3.88%	52,958,808.29
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				25,377,373.00		23,989,218.84
b. Step & Column Adjustment				470,376.84		487,712.56
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,858,531.00)		396,409.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	25,377,373.00	(5.47%)	23,989,218.84	3.69%	24,873,340.40
2. Classified Salaries						
a. Base Salaries				7,461,503.00		6,377,584.38
b. Step & Column Adjustment				63,144.40		69,266.94
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,147,063.02)		549,110.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,461,503.00	(14.53%)	6,377,584.38	9.70%	6,995,961.32
3. Employee Benefits	3000-3999	12,999,048.00	(8.96%)	11,834,797.15	4.89%	12,412,974.11
4. Books and Supplies	4000-4999	1,777,688.00	(4.21%)	1,702,818.80	2.72%	1,749,135.47
5. Services and Other Operating Expenditures	5000-5999	7,919,754.00	(4.36%)	7,574,128.54	1.00%	7,649,869.83
6. Capital Outlay	6000-6999	200,045.00	2.82%	205,686.27	2.72%	211,280.94
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	27,457.00	(100.00%)	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(749,034.00)	2.82%	(770,156.76)	2.72%	(791,105.02)
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)				0.00		
11. Total (Sum lines B1 thru B10)		55,013,834.00	(7.45%)	50,914,077.22	4.30%	53,101,457.05
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(5,997,822.00)		67,194.54		(142,648.76)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,933,800.42		2,935,978.42		3,003,172.96
2. Ending Fund Balance (Sum lines C and D1)		2,935,978.42		3,003,172.96		2,860,524.20
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	260,215.71		260,215.71		260,215.71
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	2,659,057.00		2,546,828.64		2,584,663.43
2. Unassigned/Unappropriated	9790	14,205.71		193,628.61		13,145.06
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,935,978.42		3,003,172.96		2,860,524.20
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,659,057.00		2,546,828.64		2,584,663.43
c. Unassigned/Unappropriated	9790	14,205.71		193,628.61		13,145.06
(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		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		2,673,262.71		2,740,457.25		2,597,808.49
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.						
Included in Fiscal Stabilization Plan: The 2026-2027 multiyear projection includes a shift of \$772,305 of Certificated Salaries and Benefits and \$817,692.00 of Classified Salaries to Restricted Funding sources. Included in Fiscal Stabilization Plan for 2026-2027 are additional reductions reductions to the General Fund of \$2,212,812.86 of Certificated Salaries and Benefits, \$844,394.73 of Classified Salaries and Benefits.. Other General Fund reductions for 2026-2027 include: \$125,000 in Books and Supplies, \$424,823 in Services (some expenditures moved to 6300), a reduction of the General Fund contribution of \$273,000 due to elimination of SPED positions. The 2027-2028 multiyear projection includes a shift of \$545,306 in Certificated Salaries and Benefits and \$800,868 in Classified Salaries and Benefits from Restricted funds to the General Fund.						

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	1,931,828.00	4.00%	2,009,101.12	4.00%	2,089,465.16
2. Federal Revenues	8100-8299	2,227,500.00	7.14%	2,386,561.32	7.56%	2,566,908.99
3. Other State Revenues	8300-8599	8,744,380.00	(14.13%)	7,508,460.28	3.42%	7,765,249.62
4. Other Local Revenues	8600-8799	3,412,206.00	0.00%	3,412,206.00	0.00%	3,412,206.00
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	15,766,706.00	.27%	15,809,040.12	2.00%	16,125,220.92
6. Total (Sum lines A1 thru A5c)		32,082,620.00	(2.98%)	31,125,368.84	2.68%	31,959,050.69
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,855,921.00		9,028,210.74
b. Step & Column Adjustment				177,023.74		173,350.87
c. Cost-of-Living Adjustment						
d. Other Adjustments				(4,734.00)		(360,667.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,855,921.00	1.95%	9,028,210.74	(2.07%)	8,840,894.61
2. Classified Salaries						
a. Base Salaries				6,652,299.00		6,906,507.01
b. Step & Column Adjustment				68,381.26		62,830.99
c. Cost-of-Living Adjustment						
d. Other Adjustments				185,826.75		(623,408.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,652,299.00	3.82%	6,906,507.01	(8.12%)	6,345,930.00
3. Employee Benefits	3000-3999	7,978,426.00	3.82%	8,282,937.64	(3.88%)	7,961,826.95
4. Books and Supplies	4000-4999	1,040,727.00	(43.81%)	584,790.96	2.72%	600,697.27
5. Services and Other Operating Expenditures	5000-5999	6,956,144.00	2.60%	7,137,083.44	1.00%	7,208,454.27
6. Capital Outlay	6000-6999	359,945.00	(33.02%)	241,095.45	2.72%	247,653.25
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,207,838.00	2.82%	1,241,899.03	2.72%	1,275,678.69
8. Other Outgo - Transfers of Indirect Costs	7300-7399	570,090.00	(2.18%)	557,686.54	2.72%	572,855.61
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)				0.00		0.00
11. Total (Sum lines B1 thru B10)		33,621,390.00	1.07%	33,980,210.81	(2.73%)	33,053,990.65
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,538,770.00)		(2,854,841.97)		(1,094,939.96)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		9,304,622.12		7,765,852.12		4,911,010.15
2. Ending Fund Balance (Sum lines C and D1)		7,765,852.12		4,911,010.15		3,816,070.19
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	7,765,852.50		4,911,010.16		3,816,070.20
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
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					
2. Unassigned/Unappropriated	9790	(.38)		(.01)		(.01)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,765,852.12		4,911,010.15		3,816,070.19
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.						
Included in Fiscal Stabilization Plan: The 2026-2027 multiyear projection includes a shift of \$772,305 of Certificated Salaries and Benefits and \$817,692.00 of Classified Salaries to Restricted Funding sources. Also, Ed Effectiveness and our Local CLSD Grants expire and expenditures have been removed. The 2027-2028 multiyear projection includes a shift of \$506,755 in Certificated Salaries and Benefits and \$800,868 in Classified Salaries and Benefits from Restricted funds to the General Fund. Local Funding under Residency will be fully expended and removed. Also, some Certificated Costs will be shift to another Restricted funding source.						

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	62,641,629.00	3.16%	64,622,494.12	3.49%	66,880,705.16
2. Federal Revenues	8100-8299	2,227,500.00	7.14%	2,386,561.32	7.56%	2,566,908.99
3. Other State Revenues	8300-8599	10,954,531.00	(10.67%)	9,785,357.84	3.42%	10,120,017.08
4. Other Local Revenues	8600-8799	5,274,972.00	.71%	5,312,227.32	.72%	5,350,227.75
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	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		81,098,632.00	1.24%	82,106,640.60	3.42%	84,917,858.98
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				34,233,294.00		33,017,429.58
b. Step & Column Adjustment				647,400.58		661,063.43
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,863,265.00)		35,742.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	34,233,294.00	(3.55%)	33,017,429.58	2.11%	33,714,235.01
2. Classified Salaries						
a. Base Salaries				14,113,802.00		13,284,091.39
b. Step & Column Adjustment				131,525.66		132,097.93
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(961,236.27)		(74,298.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,113,802.00	(5.88%)	13,284,091.39	.44%	13,341,891.32
3. Employee Benefits	3000-3999	20,977,474.00	(4.10%)	20,117,734.79	1.28%	20,374,801.06
4. Books and Supplies	4000-4999	2,818,415.00	(18.83%)	2,287,609.76	2.72%	2,349,832.74
5. Services and Other Operating Expenditures	5000-5999	14,875,898.00	(1.11%)	14,711,211.98	1.00%	14,858,324.10
6. Capital Outlay	6000-6999	559,990.00	(20.22%)	446,781.72	2.72%	458,934.19
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,235,295.00	.53%	1,241,899.03	2.72%	1,275,678.69
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(178,944.00)	18.74%	(212,470.22)	2.72%	(218,249.41)
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)		88,635,224.00	(4.22%)	84,894,288.03	1.49%	86,155,447.70
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(7,536,592.00)		(2,787,647.43)		(1,237,588.72)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		18,238,422.54		10,701,830.54		7,914,183.11
2. Ending Fund Balance (Sum lines C and D1)		10,701,830.54		7,914,183.11		6,676,594.39
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740	7,765,852.50		4,911,010.16		3,816,070.20
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	260,215.71		260,215.71		260,215.71
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	2,659,057.00		2,546,828.64		2,584,663.43
2. Unassigned/Unappropriated	9790	14,205.33		193,628.60		13,145.05
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,701,830.54		7,914,183.11		6,676,594.39
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	2,659,057.00		2,546,828.64		2,584,663.43
c. Unassigned/Unappropriated	9790	14,205.71		193,628.61		13,145.06
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.38)		(.01)		(.01)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		2,673,262.33		2,740,457.24		2,597,808.48
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.02%		3.23%		3.02%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		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)						
		4,894.79		4,908.99		4,908.99
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		88,635,224.00		84,894,288.03		86,155,447.70
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)		88,635,224.00		84,894,288.03		86,155,447.70
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)		2,659,056.72		2,546,828.64		2,584,663.43
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)		2,659,056.72		2,546,828.64		2,584,663.43
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2025-26)	District Regular	4,943.80	4,894.79		
	Charter School	0.00	0.00		
	Total ADA	4,943.80	4,894.79	(1.0%)	Met
1st Subsequent Year (2026-27)	District Regular	4,943.00	4,894.79		
	Charter School	0.00	0.00		
	Total ADA	4,943.00	4,894.79	(1.0%)	Met
2nd Subsequent Year (2027-28)	District Regular	4,964.00	4,894.79		
	Charter School	0.00	0.00		
	Total ADA	4,964.00	4,894.79	(1.4%)	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CALPADS/Projected		
Current Year (2025-26)	District Regular	5,204.00		
	Charter School		0.00	
	Total Enrollment	5,204.00	5,166.00	(.7%) Met
1st Subsequent Year (2026-27)	District Regular	5,204.00	5,166.00	
	Charter School		0.00	
	Total Enrollment	5,204.00	5,166.00	(.7%) Met
2nd Subsequent Year (2027-28)	District Regular	5,226.00	5,166.00	
	Charter School		0.00	
	Total Enrollment	5,226.00	5,166.00	(1.1%) Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA		Enrollment	
	Unaudited Actuals (Form A, Lines A4 and C4)	CALPADS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment	
Third Prior Year (2022-23)				
District Regular	4,662	5,059		
Charter School				
Total ADA/Enrollment	4,662	5,059	92.2%	
Second Prior Year (2023-24)				
District Regular	4,796	5,098		
Charter School				
Total ADA/Enrollment	4,796	5,098	94.1%	
First Prior Year (2024-25)				
District Regular	4,792	5,131		
Charter School	0			
Total ADA/Enrollment	4,792	5,131	93.4%	
Historical Average Ratio:			93.2%	
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.7%	

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

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

		Estimated P-2 ADA	Enrollment		
			CALPADS/Projected		
Fiscal Year		(Form AI, Lines A4 and C4)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2025-26)					
District Regular		4,895	5,166		
Charter School		0	0		
	Total ADA/Enrollment	4,895	5,166	94.8%	Not Met
1st Subsequent Year (2026-27)					
District Regular		4,895	5,166		
Charter School		0	0		
	Total ADA/Enrollment	4,895	5,166	94.8%	Not Met
2nd Subsequent Year (2027-28)					
District Regular		4,895	5,166		
Charter School		0	0		
	Total ADA/Enrollment	4,895	5,166	94.8%	Not Met

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

DATAENTRY: Enter an explanation if the standard is not met.

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

Explanation:
(required if NOT met)

The projections are assuming the current attendance rate that the District is experiencing at the time of 1st Interim.

4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2025-26)	60,953,641.00	60,709,801.00	(.4%)	Met
1st Subsequent Year (2026-27)	62,798,652.00	62,613,393.00	(.3%)	Met
2nd Subsequent Year (2027-28)	65,171,944.00	64,791,240.00	(.6%)	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
Third Prior Year (2022-23)	40,277,195.11	46,380,669.07	86.8%
Second Prior Year (2023-24)	42,391,186.23	50,232,940.41	84.4%
First Prior Year (2024-25)	44,107,258.89	51,359,446.46	85.9%
	Historical Average Ratio:		85.7%

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.7% to 88.7%	82.7% to 88.7%	82.7% to 88.7%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2025-26)	45,837,924.00	55,013,834.00	83.3%	Met
1st Subsequent Year (2026-27)	42,201,600.37	50,914,077.22	82.9%	Met
2nd Subsequent Year (2027-28)	44,282,275.83	53,101,457.05	83.4%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Current Year (2025-26)	2,234,341.00	2,227,500.00	-.3%	No
1st Subsequent Year (2026-27)	2,393,890.82	2,386,561.32	-.3%	No
2nd Subsequent Year (2027-28)	2,585,680.09	2,566,908.99	-.7%	No

Explanation:
(required if Yes)

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

Current Year (2025-26)	9,104,885.00	10,954,531.00	20.3%	Yes
1st Subsequent Year (2026-27)	9,379,852.52	9,785,357.84	4.3%	No
2nd Subsequent Year (2027-28)	9,741,663.46	10,120,017.08	3.9%	No

Explanation:
(required if Yes)

Increase to Other State Revenue includes new Student Support and Professional Development Discretionary Block Grant as well as a 1st installment return of funds for Learning Recovery Emergency Block Grant.

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

Current Year (2025-26)	5,190,918.00	5,274,972.00	1.6%	No
1st Subsequent Year (2026-27)	5,226,974.82	5,312,227.32	1.6%	No
2nd Subsequent Year (2027-28)	5,286,010.99	5,350,227.75	1.2%	No

Explanation:
(required if Yes)

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

Current Year (2025-26)	3,149,756.00	2,818,415.00	-10.5%	Yes
1st Subsequent Year (2026-27)	2,229,399.25	2,287,609.76	2.6%	No
2nd Subsequent Year (2027-28)	2,281,506.07	2,349,832.74	3.0%	No

Explanation:
(required if Yes)

Decrease to Books and Supplies due to less printed curriculum purchase than originally in budget.

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

Current Year (2025-26)	14,278,398.00	14,875,898.00	4.2%	No
1st Subsequent Year (2026-27)	13,566,489.98	14,711,211.98	8.4%	Yes
2nd Subsequent Year (2027-28)	13,702,154.88	14,858,324.10	8.4%	Yes

Explanation:
(required if Yes)

Anticipated reductions to services in Budget MYP regarding Special Education were not attainable and the decision was made to assume these reductions would not be attainable in the two subsequent years.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2025-26)	16,530,144.00	18,457,003.00	11.7%	Not Met
1st Subsequent Year (2026-27)	17,000,718.16	17,484,146.48	2.8%	Met
2nd Subsequent Year (2027-28)	17,613,354.54	18,037,153.82	2.4%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2025-26)	17,428,154.00	17,694,313.00	1.5%	Met
1st Subsequent Year (2026-27)	15,795,889.23	16,998,821.74	7.6%	Not Met
2nd Subsequent Year (2027-28)	15,983,660.95	17,208,156.84	7.7%	Not Met

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

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

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

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

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

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

Increase to Other State Revenue includes new Student Support and Professional Development Discretionary Block Grant as well as a 1st installment return of funds for Learning Recovery Emergency Block Grant.

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

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

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

Decrease to Books and Supplies due to less printed curriculum purchase than originally in budget.

Anticipated reductions to services in Budget MYP regarding Special Education were not attainable and the decision was made to assume these reductions would not be attainable in the two subsequent years.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

		First Interim Contribution	
		Projected Year Totals	
	Required Minimum	(Fund 01, Resource 8150,	Status
	Contribution	Objects 8900-8999)	
1. OMMA/RMA Contribution	2,546,973.18	2,546,974.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		2,623,026.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.0%	3.2%	3.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.0%	1.1%	1.0%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in	Total Unrestricted		
	Unrestricted Fund Balance	Expenditures		
	(Form 011, Section E)	and Other Financing Uses (Form 011, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2025-26)	(5,997,822.00)	55,013,834.00	10.9%	Not Met
1st Subsequent Year (2026-27)	67,194.54	50,914,077.22	N/A	Met
2nd Subsequent Year (2027-28)	(142,648.76)	53,101,457.05	.3%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The District continues to deficit spend in the current year due to one time funds that need to be spent. The District has planned for reductions for 2026-2027 and 2027-2028 to address the deficit spending.

9. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance		
General Fund		
Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2025-26)	10,701,830.54	Met
1st Subsequent Year (2026-27)	7,914,183.11	Met
2nd Subsequent Year (2027-28)	6,676,594.39	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2025-26)	4,323,210.21	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available.)	4,895	4,909	4,909
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

- Expenditures and Other Financing Uses
(Form 01I, objects 1000-7999) (Form MYPI, Line B11)
- Plus: Special Education Pass-through
(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
- Total Expenditures and Other Financing Uses
(Line B1 plus Line B2)

Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
88,635,224.00	84,894,288.03	86,155,447.70
88,635,224.00	84,894,288.03	86,155,447.70

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

3%	3%	3%
2,659,056.72	2,546,828.64	2,584,663.43
0.00	0.00	0.00
2,659,056.72	2,546,828.64	2,584,663.43

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2025-26)	(2026-27)	(2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	2,659,057.00	2,546,828.64	2,584,663.43
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	14,205.71	193,628.61	13,145.06
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(.38)	(.01)	(.01)
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	2,673,262.33	2,740,457.24	2,597,808.48
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.02%	3.23%	3.02%
District's Reserve Standard (Section 10B, Line 7):	2,659,056.72	2,546,828.64	2,584,663.43
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2025-26)	(15,477,745.00)	(15,766,706.00)	1.9%	288,961.00	Met
1st Subsequent Year (2026-27)	(13,977,745.00)	(15,809,040.12)	13.1%	1,831,295.12	Not Met
2nd Subsequent Year (2027-28)	(14,257,299.90)	(16,125,220.92)	13.1%	1,867,921.02	Not Met
1b. Transfers In, General Fund *					
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Anticipated reductions to services in Budget MYP regarding Special Education were not attainable and the decision was made to assume these reductions would not be attainable in the two subsequent years.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?

(If No, skip items 1b and 2 and sections S6B and S6C)

Yes

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

since budget adoption?

No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2025
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	5	2013 Refunding ('04 #) 51		3,420,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				266,676
Other Long-term Commitments (do not include OPEB):				
2016 GOB Refunding ('01 #B/98 #A)	6			2,285,000
2016 Election Series A (Measure W)	23			24,805,000
2016 Election Series B (Measure W)	23			4,040,000
Premium on Bonds				952,660
TOTAL:				35,769,336

First Interim
General Fund
School District Criteria and Standards Review

Type of Commitment (continued)	Prior Year (2024-25) Annual Payment (P & I)	Current Year (2025-26) Annual Payment (P & I)	1st Subsequent Year (2026-27) Annual Payment (P & I)	2nd Subsequent Year (2027-28) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	681,006	703,606	719,684	748,631
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
2016 GOB Refunding ('01 #B/98 #A)	413,762	391,712	374,912	343,462
2016 Election Series A (Measure W)	1,050,987	1,085,362	1,122,362	1,161,737
2016 Election Series B (Measure W)	251,350	252,400	252,775	248,025
Premium on Bonds				
Total Annual Payments:	2,397,105	2,433,080	2,469,733	2,501,855
Has total annual payment increased over prior year (2024-25)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Long term commitments have been budgeted on a debt schedule developed when bonds were issued.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2 OPEB Liabilities

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

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

13,690,904.00	13,690,904.00
	0.00
13,690,904.00	13,690,904.00

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

Actuarial	Actuarial
	Jun 30, 2025

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

3 OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method
Current Year (2025-26)
1st Subsequent Year (2026-27)
2nd Subsequent Year (2027-28)

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

872,876.00	872,876.00
872,876.00	872,876.00
872,876.00	872,876.00

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

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

442,134.50	400,255.50
442,134.50	400,255.00
442,134.50	400,255.00

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

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

418,273.00	418,273.00
418,273.00	418,273.00
418,273.00	418,473.00

- d. Number of retirees receiving OPEB benefits

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

48	48
50	60
50	60

4. Comments:

--

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

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

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

No

n/a

n/a

2 Self-Insurance Liabilities

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

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

3 Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
- Current Year (2025-26)
- 1st Subsequent Year (2026-27)
- 2nd Subsequent Year (2027-28)

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

- b. Amount contributed (funded) for self-insurance programs
- Current Year (2025-26)
- 1st Subsequent Year (2026-27)
- 2nd Subsequent Year (2027-28)

4 Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	269.17	267.27	260.00	260.00

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

No

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

323,481

7. Amount included for any tentative salary schedule increases

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
0	0	0

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

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

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

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

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

No

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes
596,000	575,000	586,000
2.0%	2.0%	2.0%

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	224.62	245.91	215.00	215.00

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

132,210

7. Amount included for any tentative salary schedule increases

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
0	0	0

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

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

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

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

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

No

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes
112,910	106,270	106,735
1.0%	1.0%	1.0%

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

N/A

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	40.95	41.95	38.95	38.95

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

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

n/a

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

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

2.

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

ADDITIONAL FISCAL INDICATORS

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

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

No

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

A8 - Significant budget adjustments have been included in the MYP as part of the District's Fiscal Stabilization Plan in order to maintain fiscal solvency for 1st and 2nd subsequent years.

End of School District First Interim Criteria and Standards Review

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2025-26)				
District Regular	4,943.80	4,894.79		
Charter School	0.00	0.00		
Total ADA	4,943.80	4,894.79	(1.0%)	Met
1st Subsequent Year (2026-27)				
District Regular	4,943.00	4,894.79		
Charter School	0.00	0.00		
Total ADA	4,943.00	4,894.79	(1.0%)	Met
2nd Subsequent Year (2027-28)				
District Regular	4,964.00	4,894.79		
Charter School	0.00	0.00		
Total ADA	4,964.00	4,894.79	(1.4%)	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year		Enrollment		Percent Change	Status
		Budget Adoption (Form 01CS, Item 3B)	First Interim CALPADS/Projected		
Current Year (2025-26)					
	District Regular	5,204.00	5,166.00		
	Charter School		0.00		
	Total Enrollment	5,204.00	5,166.00	(.7%)	Met
1st Subsequent Year (2026-27)					
	District Regular	5,204.00	5,166.00		
	Charter School		0.00		
	Total Enrollment	5,204.00	5,166.00	(.7%)	Met
2nd Subsequent Year (2027-28)					
	District Regular	5,226.00	5,166.00		
	Charter School		0.00		
	Total Enrollment	5,226.00	5,166.00	(1.1%)	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA		Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CALPADS Actual (Form 01CS, Item 2A)		
Third Prior Year (2022-23)				
District Regular	4,662	5,059		
Charter School				
Total ADA/Enrollment	4,662	5,059		92.2%
Second Prior Year (2023-24)				
District Regular	4,796	5,098		
Charter School				
Total ADA/Enrollment	4,796	5,098		94.1%
First Prior Year (2024-25)				
District Regular	4,792	5,131		
Charter School	0			
Total ADA/Enrollment	4,792	5,131		93.4%
Historical Average Ratio:				93.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):				93.7%

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

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

Fiscal Year	Estimated P-2 ADA		Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CALPADS/Projected (Criterion 2, Item 2A)			
Current Year (2025-26)					
District Regular	4,895	5,166			
Charter School	0	0			
Total ADA/Enrollment	4,895	5,166		94.8%	Not Met
1st Subsequent Year (2026-27)					
District Regular	4,895	5,166			
Charter School	0	0			
Total ADA/Enrollment	4,895	5,166		94.8%	Not Met
2nd Subsequent Year (2027-28)					
District Regular	4,895	5,166			
Charter School	0	0			
Total ADA/Enrollment	4,895	5,166		94.8%	Not Met

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

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

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

Explanation:
(required if NOT met)

The projections are assuming the current attendance rate that the District is experiencing at the time of 1st Interim.

4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2025-26)	60,953,641.00	60,709,801.00	(.4%)	Met
1st Subsequent Year (2026-27)	62,798,652.00	62,613,393.00	(.3%)	Met
2nd Subsequent Year (2027-28)	65,171,944.00	64,791,240.00	(.6%)	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

--

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2022-23)	40,277,195.11	46,380,669.07	86.8%
Second Prior Year (2023-24)	42,391,186.23	50,232,940.41	84.4%
First Prior Year (2024-25)	44,107,258.89	51,359,446.46	85.9%
	Historical Average Ratio:		85.7%

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.7% to 88.7%	82.7% to 88.7%	82.7% to 88.7%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 011, Objects 1000-3999)	(Form 011, Objects 1000-7499)		
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2025-26)	45,837,924.00	55,013,834.00	83.3%	Met
1st Subsequent Year (2026-27)	42,201,600.37	50,914,077.22	82.9%	Met
2nd Subsequent Year (2027-28)	44,282,275.83	53,101,457.05	83.4%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

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

Current Year (2025-26)	2,234,341.00	2,227,500.00	- .3%	No
1st Subsequent Year (2026-27)	2,393,890.82	2,386,561.32	-.3%	No
2nd Subsequent Year (2027-28)	2,585,680.09	2,566,908.99	-.7%	No

Explanation:
(required if Yes)

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

Current Year (2025-26)	9,104,885.00	10,954,531.00	20.3%	Yes
1st Subsequent Year (2026-27)	9,379,852.52	9,785,357.84	4.3%	No
2nd Subsequent Year (2027-28)	9,741,663.46	10,120,017.08	3.9%	No

Explanation:
(required if Yes)

Increase to Other State Revenue includes new Student Support and Professional Development Discretionary Block Grant as well as a 1st installment return of funds for Learning Recovery Emergency Block Grant.

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

Current Year (2025-26)	5,190,918.00	5,274,972.00	1.6%	No
1st Subsequent Year (2026-27)	5,226,974.82	5,312,227.32	1.6%	No
2nd Subsequent Year (2027-28)	5,286,010.99	5,350,227.75	1.2%	No

Explanation:
(required if Yes)

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

Current Year (2025-26)	3,149,756.00	2,818,415.00	-10.5%	Yes
1st Subsequent Year (2026-27)	2,229,399.25	2,287,609.76	2.6%	No
2nd Subsequent Year (2027-28)	2,281,506.07	2,349,832.74	3.0%	No

Explanation:
(required if Yes)

Decrease to Books and Supplies due to less printed curriculum purchase than originally in budget.

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

Current Year (2025-26)	14,278,398.00	14,875,898.00	4.2%	No
1st Subsequent Year (2026-27)	13,566,489.98	14,711,211.98	8.4%	Yes
2nd Subsequent Year (2027-28)	13,702,154.88	14,858,324.10	8.4%	Yes

Explanation:
(required if Yes)

Anticipated reductions to services in Budget MYP regarding Special Education were not attainable and the decision was made to assume these reductions would not be attainable in the two subsequent years.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		

Total Federal, Other State, and Other Local Revenue (Section 6A)

Current Year (2025-26)	16,530,144.00	18,457,003.00	11.7%	Not Met
1st Subsequent Year (2026-27)	17,000,718.16	17,484,146.48	2.8%	Met
2nd Subsequent Year (2027-28)	17,613,354.54	18,037,153.82	2.4%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)

Current Year (2025-26)	17,428,154.00	17,694,313.00	1.5%	Met
1st Subsequent Year (2026-27)	15,795,889.23	16,998,821.74	7.6%	Not Met
2nd Subsequent Year (2027-28)	15,983,660.95	17,208,156.84	7.7%	Not Met

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

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

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

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

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

Increase to Other State Revenue includes new Student Support and Professional Development Discretionary Block Grant as well as a 1st installment return of funds for Learning Recovery Emergency Block Grant.

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

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

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

Decrease to Books and Supplies due to less printed curriculum purchase than originally in budget.

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

Anticipated reductions to services in Budget MYP regarding Special Education were not attainable and the decision was made to assume these reductions would not be attainable in the two subsequent years.

7. CRITERION: Facilities Maintenance

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

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

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

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

	First Interim Contribution		
	Projected Year Totals		
	Required Minimum Contribution	(Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	2,546,973.18	2,546,974.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		2,623,026.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.0%	3.2%	3.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.0%	1.1%	1.0%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance	Expenditures		
	(Form 011, Section E)	and Other Financing Uses (Form 011, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2025-26)	(5,997,822.00)	55,013,834.00	10.9%	Not Met
1st Subsequent Year (2026-27)	67,194.54	50,914,077.22	N/A	Met
2nd Subsequent Year (2027-28)	(142,648.76)	53,101,457.05	3%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The District continues to deficit spend in the current year due to one time funds that need to be spent. The District has planned for reductions for 2026-2027 and 2027-2028 to address the deficit spending.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance	
	General Fund	
	Projected Year Totals	
	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2025-26)	10,701,830.54	Met
1st Subsequent Year (2026-27)	7,914,183.11	Met
2nd Subsequent Year (2027-28)	6,676,594.39	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance	
	General Fund	
	(Form CASH, Line F, June Column)	
		Status
Current Year (2025-26)	4,323,210.21	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available.)	4,895	4,909	4,909
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

☒ Yes

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	88,635,224.00	84,894,288.03	86,155,447.70
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	88,635,224.00	84,894,288.03	86,155,447.70

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	2,659,056.72	2,546,828.64	2,584,663.43
6.	Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	2,659,056.72	2,546,828.64	2,584,663.43

10C. Calculating the District's Available Reserve Amount

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

		Current Year	1st Subsequent Year	2nd Subsequent Year
Reserve Amounts		Projected Year Totals		
(Unrestricted resources 0000-1999 except Line 4)		(2025-26)	(2026-27)	(2027-28)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	2,659,057.00	2,546,828.64	2,584,663.43
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	14,205.71	193,628.61	13,145.06
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(.38)	(.01)	(.01)
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8.	District's Available Reserve Amount (Lines C1 thru C7)	2,673,262.33	2,740,457.24	2,597,808.48
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.02%	3.23%	3.02%
District's Reserve Standard (Section 10B, Line 7):		2,659,056.72	2,546,828.64	2,584,663.43
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

--

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2025-26)	(15,477,745.00)	(15,766,706.00)	1.9%	288,961.00	Met
1st Subsequent Year (2026-27)	(13,977,745.00)	(15,809,040.12)	13.1%	1,831,295.12	Not Met
2nd Subsequent Year (2027-28)	(14,257,299.90)	(16,125,220.92)	13.1%	1,867,921.02	Not Met
1b. Transfers In, General Fund *					
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Anticipated reductions to services in Budget MYP regarding Special Education were not attainable and the decision was made to assume these reductions would not be attainable in the two subsequent years.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?

(If No, skip items 1b and 2 and sections S6B and S6C)

Yes

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

No

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2025
Leases				
Certificates of Participation				
General Obligation Bonds	5	2013 Refunding ('04 #) 51		3,420,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				266,676
Other Long-term Commitments (do not include OPEB):				
2016 GOB Refunding ('01 #B/98 #A)	6			2,285,000
2016 Election Series A (Measure W)	23			24,805,000
2016 Election Series B (Measure W)	23			4,040,000
Premium on Bonds				952,660
TOTAL:				35,769,336

First Interim
General Fund
School District Criteria and Standards Review

Type of Commitment (continued)	Prior Year (2024-25) Annual Payment (P & I)	Current Year (2025-26) Annual Payment (P & I)	1st Subsequent Year (2026-27) Annual Payment (P & I)	2nd Subsequent Year (2027-28) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	681,006	703,606	719,684	748,631
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
2016 GOB Refunding ('01 #B/98 #A)	413,762	391,712	374,912	343,462
2016 Election Series A (Measure W)	1,050,987	1,085,362	1,122,362	1,161,737
2016 Election Series B (Measure W)	251,350	252,400	252,775	248,025
Premium on Bonds				
Total Annual Payments:	2,397,105	2,433,080	2,469,733	2,501,855
Has total annual payment increased over prior year (2024-25)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Long term commitments have been budgeted on a debt schedule developed when bonds were issued.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2 OPEB Liabilities

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
13,690,904.00	13,690,904.00
	0.00
13,690,904.00	13,690,904.00

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

Actuarial	Actuarial
	Jun 30, 2025

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

3 OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method
Current Year (2025-26)
1st Subsequent Year (2026-27)
2nd Subsequent Year (2027-28)

Budget Adoption (Form 01CS, Item S7A)	First Interim
872,876.00	872,876.00
872,876.00	872,876.00
872,876.00	872,876.00

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

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

442,134.50	400,255.50
442,134.50	400,255.00
442,134.50	400,255.00

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

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

418,273.00	418,273.00
418,273.00	418,273.00
418,273.00	418,473.00

d. Number of retirees receiving OPEB benefits

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

48	48
50	60
50	60

4. Comments:

--

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

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

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

No

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

n/a

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

n/a

2 Self-Insurance Liabilities

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

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

3 Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2025-26)
1st Subsequent Year (2026-27)
2nd Subsequent Year (2027-28)

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

- b. Amount contributed (funded) for self-insurance programs
Current Year (2025-26)
1st Subsequent Year (2026-27)
2nd Subsequent Year (2027-28)

4 Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	269.17	267.27	260.00	260.00

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

No

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption**2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:****2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?**

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

323,481

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

7. Amount included for any tentative salary schedule increases

0

0

0

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

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

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

No	No	No

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

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

No		
----	--	--

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes
596,000	575,000	586,000
2.0%	2.0%	2.0%

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	224.62	245.91	215.00	215.00

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

132,210

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

7. Amount included for any tentative salary schedule increases

0	0	0
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Classified (Non-management) Health and Welfare (H&W) Benefits

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

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

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

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

No

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

If Yes, explain the nature of the new costs:

--

Classified (Non-management) Step and Column Adjustments

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

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes
112,910	106,270	106,735
1.0%	1.0%	1.0%

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

N/A

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	40.95	41.95	38.95	38.95

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

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

n/a

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

Management/Supervisor/Confidential

Step and Column Adjustments

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

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

2.

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

ADDITIONAL FISCAL INDICATORS

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

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

No

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

A8 - Significant budget adjustments have been included in the MYP as part of the District's Fiscal Stabilization Plan in order to maintain fiscal solvency for 1st and 2nd subsequent years.

End of School District First Interim Criteria and Standards Review

SACS Web System - SACS V14
12/5/2025 3:08:35 PM

07-61762-0000000

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

Oakley Union Elementary

Contra Costa County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAID-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>
<u>SUPPLEMENTAL CHECKS</u>	
CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.	<u>Passed</u>
CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete.	<u>Passed</u>
<u>EXPORT VALIDATION CHECKS</u>	
ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form AI) must be provided.	<u>Passed</u>
CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	42,153.40	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	42,153.40	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	3,368.33	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	34,445.99	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	37,814.32	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	4,339.08	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	4,339.08	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)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	141,366.81	173,897.20		173,897.20	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			141,366.81	173,897.20		173,897.20		
d) Other Restatements		9795	0.00	(3,629.35)		(3,629.35)	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			141,366.81	170,267.85		170,267.85		
2) Ending Balance, June 30 (E + F1e)			141,366.81	170,267.85		170,267.85		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	141,366.81	170,267.85		170,267.85		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	40,076.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	2,077.40	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	42,153.40	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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	0.00	0.00	3,368.33	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	3,368.33	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	34,445.99	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	34,445.99	0.00	0.00	0.0%
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	37,814.32	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Project Year Totals
8210	Student Activity Funds	170,267.85
Total, Restricted Balance		170,267.85

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	825,145.00	1,080,097.00	668,948.19	1,080,097.00	0.00	0.0%
4) Other Local Revenue		8600-8799	95,788.00	79,281.00	44,280.92	79,281.00	0.00	0.0%
5) TOTAL, REVENUES			920,933.00	1,159,378.00	713,229.11	1,159,378.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	215,907.00	242,645.00	78,486.74	242,645.00	0.00	0.0%
2) Classified Salaries		2000-2999	314,651.00	348,461.00	106,430.61	348,461.00	0.00	0.0%
3) Employee Benefits		3000-3999	208,472.00	237,448.00	72,857.19	237,448.00	0.00	0.0%
4) Books and Supplies		4000-4999	134,744.00	147,667.00	6,525.49	147,667.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,351.00	5,393.00	444.18	5,393.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	65,107.00	161,084.60	65,107.00	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	45,808.00	45,808.00	0.00	45,808.00	0.00	0.0%
9) TOTAL, EXPENDITURES			920,933.00	1,092,529.00	425,828.81	1,092,529.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	66,849.00	287,400.30	66,849.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	66,849.00	287,400.30	66,849.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	381,388.77	433,691.33		433,691.33	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			381,388.77	433,691.33		433,691.33		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			381,388.77	433,691.33		433,691.33		
2) Ending Balance, June 30 (E + F1e)			381,388.77	500,540.33		500,540.33		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	381,388.77	500,540.33		500,540.33		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	825,145.00	939,019.00	536,992.19	939,019.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	141,078.00	131,956.00	141,078.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			825,145.00	1,080,097.00	668,948.19	1,080,097.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	476.00	476.00	476.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	60,788.00	43,805.00	43,804.92	43,805.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			95,788.00	79,281.00	44,280.92	79,281.00	0.00	0.0%
TOTAL, REVENUES			920,933.00	1,159,378.00	713,229.11	1,159,378.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	76,946.00	69,870.00	20,844.90	69,870.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	138,961.00	172,775.00	57,641.84	172,775.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			215,907.00	242,645.00	78,486.74	242,645.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	116,846.00	110,567.00	32,958.07	110,567.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	300.00	31,302.00	10,763.17	31,302.00	0.00	0.0%
Other Classified Salaries		2900	197,505.00	206,592.00	62,709.37	206,592.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			314,651.00	348,461.00	106,430.61	348,461.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	41,142.00	54,463.00	14,858.97	54,463.00	0.00	0.0%
PERS		3201-3202	81,786.00	89,113.00	28,152.13	89,113.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	27,004.00	29,972.00	9,403.41	29,972.00	0.00	0.0%
Unemployment Insurance		3401-3402	39,629.00	39,198.00	12,486.71	39,198.00	0.00	0.0%
Workers' Compensation		3501-3502	267.00	294.00	93.30	294.00	0.00	0.0%
OPEB, Allocated		3601-3602	11,578.00	12,680.00	4,036.05	12,680.00	0.00	0.0%
OPEB, Active Employees		3701-3702	4,904.00	4,627.00	1,501.49	4,627.00	0.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	2,162.00	7,101.00	2,325.13	7,101.00	0.00	0.0%
			208,472.00	237,448.00	72,857.19	237,448.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	3,705.00	5,560.00	890.47	5,560.00	0.00	0.0%
Materials and Supplies		4300	131,039.00	139,893.00	3,420.57	139,893.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	2,214.00	2,214.45	2,214.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			134,744.00	147,667.00	6,525.49	147,667.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	726.00	4,768.00	275.67	4,768.00	0.00	0.0%
Communications		5900	625.00	625.00	168.51	625.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,351.00	5,393.00	444.18	5,393.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	65,107.00	161,084.60	65,107.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	65,107.00	161,084.60	65,107.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	45,808.00	45,808.00	0.00	45,808.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			45,808.00	45,808.00	0.00	45,808.00	0.00	0.0%
TOTAL, EXPENDITURES			920,933.00	1,092,529.00	425,828.81	1,092,529.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								

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

Resource	Description	2025-26 Projected Totals
5066	Early Education: ARP California State Preschool Program - Rate Supplements	133,021.77
7810	Other Restricted State	367,518.56
Total, Restricted Balance		500,540.33

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,451,000.00	1,451,000.00	191,097.84	1,451,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,915,550.00	1,915,550.00	244,257.29	1,915,550.00	0.00	0.0%
4) Other Local Revenue		8600-8799	176,600.00	213,291.00	7,293.85	213,291.00	0.00	0.0%
5) TOTAL, REVENUES			3,543,150.00	3,579,841.00	442,648.98	3,579,841.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,084,981.00	1,177,963.00	341,112.62	1,177,963.00	0.00	0.0%
3) Employee Benefits		3000-3999	523,579.00	560,651.00	165,910.80	560,651.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,573,700.00	1,627,084.00	450,165.49	1,627,084.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	372,101.00	436,494.00	135,856.95	436,494.00	0.00	0.0%
6) Capital Outlay		6000-6999	400,000.00	400,000.00	10,627.00	400,000.00	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	133,136.00	133,136.00	0.00	133,136.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,087,497.00	4,335,328.00	1,103,672.86	4,335,328.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(544,347.00)	(755,487.00)	(661,023.88)	(755,487.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(544,347.00)	(755,487.00)	(661,023.88)	(755,487.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	943,687.53	1,340,212.24		1,340,212.24	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			943,687.53	1,340,212.24		1,340,212.24		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			943,687.53	1,340,212.24		1,340,212.24		
2) Ending Balance, June 30 (E + F1e)			399,340.53	584,725.24		584,725.24		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	36,784.00	29,800.00		29,800.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	362,556.53	554,925.24		554,925.24		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	1,451,000.00	1,451,000.00	191,097.84	1,451,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,451,000.00	1,451,000.00	191,097.84	1,451,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	1,915,550.00	1,915,550.00	244,257.29	1,915,550.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,915,550.00	1,915,550.00	244,257.29	1,915,550.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	137,000.00	181,000.00	5,912.97	181,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	8,000.00	691.00	691.00	691.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,600.00	1,600.00	689.88	1,600.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			176,600.00	213,291.00	7,293.85	213,291.00	0.00	0.0%
TOTAL, REVENUES			3,543,150.00	3,579,841.00	442,648.98	3,579,841.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	869,996.00	960,575.00	268,052.17	960,575.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	172,642.00	174,239.00	58,079.76	174,239.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	42,343.00	43,149.00	14,980.69	43,149.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,084,981.00	1,177,963.00	341,112.62	1,177,963.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	247,526.00	271,804.00	77,442.95	271,804.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	91,175.00	97,396.00	28,469.35	97,396.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	40,588.00	50,128.00	16,341.96	50,128.00	0.00	0.0%
Unemployment Insurance		3501-3502	597.00	640.00	186.53	640.00	0.00	0.0%
Workers' Compensation		3601-3602	23,685.00	25,575.00	7,445.14	25,575.00	0.00	0.0%
OPEB, Allocated		3701-3702	10,030.00	9,619.00	2,798.00	9,619.00	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	109,978.00	105,489.00	33,226.87	105,489.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			523,579.00	560,651.00	165,910.80	560,651.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	285,700.00	285,859.00	45,927.79	285,859.00	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)
Noncapitalized Equipment		4400	1,000.00	10,533.00	0.00	10,533.00	0.00	0.0%
Food		4700	1,287,000.00	1,330,692.00	404,237.70	1,330,692.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,573,700.00	1,627,084.00	450,165.49	1,627,084.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	40,400.00	17,149.00	4,602.48	17,149.00	0.00	0.0%
Dues and Memberships		5300	0.00	2,104.00	1,021.00	2,104.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	16,000.00	3,878.80	16,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	115,000.00	115,000.00	14,365.76	115,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	215,450.00	284,990.00	111,651.89	284,990.00	0.00	0.0%
Communications		5900	1,251.00	1,251.00	337.02	1,251.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			372,101.00	436,494.00	135,856.95	436,494.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	400,000.00	400,000.00	10,627.00	400,000.00	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			400,000.00	400,000.00	10,627.00	400,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	133,136.00	133,136.00	0.00	133,136.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			133,136.00	133,136.00	0.00	133,136.00	0.00	0.0%
TOTAL, EXPENDITURES			4,087,497.00	4,335,328.00	1,103,672.86	4,335,328.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
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%

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

Resource	Description	2025-26 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	554,925.24
Total, Restricted Balance		554,925.24

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	62.00	2.00	62.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	62.00	2.00	62.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	62.00	0.00	62.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	62.00	0.00	62.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	2.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	2.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	297,838.56	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			297,838.56	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			297,838.56	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			297,838.56	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		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	297,838.56	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	60.00	0.00	60.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	2.00	2.00	2.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	62.00	2.00	62.00	0.00	0.0%
TOTAL, REVENUES			0.00	62.00	2.00	62.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	62.00	0.00	62.00	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	62.00	0.00	62.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	62.00	0.00	62.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,425,000.00	1,433,541.00	637,371.20	1,433,541.00	0.00	0.0%
5) TOTAL, REVENUES			1,425,000.00	1,433,541.00	637,371.20	1,433,541.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	55,285.00	57,001.00	19,409.62	57,001.00	0.00	0.0%
3) Employee Benefits		3000-3999	47,464.00	47,763.00	16,055.70	47,763.00	0.00	0.0%
4) Books and Supplies		4000-4999	33,584.00	68,565.00	62,531.53	68,565.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	44,695.00	83,311.00	25,208.27	83,311.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	34,052.00	17,003.11	34,052.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			181,028.00	290,692.00	140,208.23	290,692.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,243,972.00	1,142,849.00	497,162.97	1,142,849.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,243,972.00	1,142,849.00	497,162.97	1,142,849.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,994,428.85	12,767,057.54		12,767,057.54	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,994,428.85	12,767,057.54		12,767,057.54		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,994,428.85	12,767,057.54		12,767,057.54		
2) Ending Balance, June 30 (E + F1e)			14,238,400.85	13,909,906.54		13,909,906.54		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	14,238,400.85	13,909,906.54		13,909,906.54		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	525,000.00	525,000.00	0.00	525,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	8,541.00	8,541.00	8,541.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	900,000.00	900,000.00	628,830.20	900,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,425,000.00	1,433,541.00	637,371.20	1,433,541.00	0.00	0.0%
TOTAL, REVENUES			1,425,000.00	1,433,541.00	637,371.20	1,433,541.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	55,285.00	57,001.00	19,409.62	57,001.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			55,285.00	57,001.00	19,409.62	57,001.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	15,148.00	15,278.00	5,199.39	15,278.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	4,230.00	4,361.00	1,484.86	4,361.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	26,340.00	26,340.00	8,780.00	26,340.00	0.00	0.0%
Unemployment Insurance		3501-3502	28.00	29.00	9.71	29.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	1,207.00	1,244.00	423.63	1,244.00	0.00	0.0%
OPEB, Allocated		3701-3702	511.00	511.00	158.11	511.00	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			47,464.00	47,763.00	16,055.70	47,763.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	24,712.00	58,980.00	57,895.49	58,980.00	0.00	0.0%
Noncapitalized Equipment		4400	8,872.00	9,585.00	4,636.04	9,585.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			33,584.00	68,565.00	62,531.53	68,565.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	14,695.00	53,311.00	25,208.27	53,311.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			44,695.00	83,311.00	25,208.27	83,311.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	3,788.00	0.00	3,788.00	0.00	0.0%
Land Improvements		6170	0.00	29,912.00	16,651.11	29,912.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	352.00	352.00	352.00	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	34,052.00	17,003.11	34,052.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			181,028.00	290,692.00	140,208.23	290,692.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	13,909,906.54
Total, Restricted Balance		13,909,906.54

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	460,000.00	257,643.00	5,643.00	257,643.00	0.00	0.0%
5) TOTAL, REVENUES			460,000.00	257,643.00	5,643.00	257,643.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	6,037.00	6,036.90	6,037.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	53,223.00	38,160.00	53,223.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	1,772,699.00	(2,788.80)	1,772,699.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	1,831,959.00	41,408.10	1,831,959.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			460,000.00	(1,574,316.00)	(35,765.10)	(1,574,316.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			460,000.00	(1,574,316.00)	(35,765.10)	(1,574,316.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,518,862.36	7,632,206.08		7,632,206.08	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,518,862.36	7,632,206.08		7,632,206.08		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,518,862.36	7,632,206.08		7,632,206.08		
2) Ending Balance, June 30 (E + F1e)			7,978,862.36	6,057,890.08		6,057,890.08		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	7,978,862.36	6,057,890.08		6,057,890.08		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	460,000.00	252,000.00	0.00	252,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	5,643.00	5,643.00	5,643.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			460,000.00	257,643.00	5,643.00	257,643.00	0.00	0.0%
TOTAL, REVENUES			460,000.00	257,643.00	5,643.00	257,643.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	6,037.00	6,036.90	6,037.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	6,037.00	6,036.90	6,037.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	53,223.00	38,160.00	53,223.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	53,223.00	38,160.00	53,223.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	179,653.00	43,420.00	179,653.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	1,570,005.00	(69,249.83)	1,570,005.00	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	23,041.00	23,041.03	23,041.00	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	1,772,699.00	(2,788.80)	1,772,699.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	1,831,959.00	41,408.10	1,831,959.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	107.29	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	2,295,090.88	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	2,295,198.17	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	1,862,578.14	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	1,862,578.14	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	432,620.03	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	432,620.03	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,000,471.68	2,045,884.43		2,045,884.43	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,000,471.68	2,045,884.43		2,045,884.43		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,000,471.68	2,045,884.43		2,045,884.43		
2) Ending Balance, June 30 (E + F1e)			2,000,471.68	2,045,884.43		2,045,884.43		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	2,000,471.68	2,045,884.43		2,045,884.43		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	107.29	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	107.29	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	2,224,789.95	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	24,851.42	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	1,910.40	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	42,216.11	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%
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	1,323.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	2,295,090.88	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	2,295,198.17	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	1,270,000.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	592,578.14	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	1,862,578.14	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	1,862,578.14	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%

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

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

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	88,635,224.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,136,359.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	9,294.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	559,990.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	27,457.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				596,741.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	755,487.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				86,657,611.00
Section II - Expenditures Per ADA				2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				4,909.00
B. Expenditures per ADA (Line I.E divided by Line II.A)				17,652.80
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			82,368,647.92	17,121.47
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			82,368,647.92	17,121.47
B. Required effort (Line A.2 times 90%)			74,131,783.13	15,409.32
C. Current year expenditures (Line I.E and Line II.B)			86,657,611.00	17,652.80
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met	

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 3,849,487.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 65,089,584.50

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.91%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

- Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00
- Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

- Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 4,058,236.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 772,701.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	420,856.60
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	5,251,793.60
9. Carry-Forward Adjustment (Part IV, Line F)	154,297.02
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,406,090.62
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	51,866,038.50
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	9,579,977.50
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	8,587,422.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	9,912.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	662,921.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	31,199.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	643,302.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	43,661.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	6,700,236.40
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	981,614.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,471,500.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	81,577,783.40
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	6.44%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	6.63%

Part IV - Carry-forward Adjustment

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

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

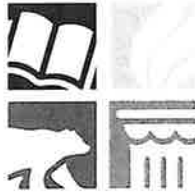
Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate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

A. Indirect costs incurred in the current year (Part III, Line A8)	5,251,793.60
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	841,366.06
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.28%) times Part III, Line B19); zero if negative	154,297.02
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.28%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.27%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	154,297.02
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	154,297.02

Approved
indirect
cost rate: 7.28%

Highest
rate used
in any
program: 7.27%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	4,051,313.00	289,078.00	7.14%
01	3010	633,831.00	46,108.00	7.27%
01	4127	50,055.00	1,598.00	3.19%
01	4201	8,850.00	641.00	7.24%
01	4203	109,354.00	1,826.00	1.67%
01	6266	355,131.00	25,647.00	7.22%
01	6547	501,444.00	28,154.00	5.61%
01	6762	413,852.00	30,092.00	7.27%
01	8150	2,272,928.00	146,946.00	6.47%
12	6105	928,687.00	45,808.00	4.93%
13	5310	2,471,500.00	133,136.00	5.39%



**CALIFORNIA COUNTY
SUPERINTENDENTS**

The Common Message

2025-26 First Interim Report

BASC

Business and Administration
Services Committee

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Key Guidance Based on the 2025-26 Adopted State Budget

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

Key TK-12 funding provisions include the following:

- Revised estimates of general fund revenues result in updated Proposition 98 guarantee levels: \$98.5 billion for 2023-24, \$119.9 billion for 2024-25, and \$114.6 billion for 2025-26. These revised levels represent a \$3.9 billion increase over the three-year period relative to the 2024 Budget Act. Due to the risk in revenue projections, the 2025-26 budget appropriates the 2024-25 level at \$118 billion — \$1.9 billion below the most recent calculation. This difference, referred to as settle-up, reflects uncertainty in revenue estimates and is intended to protect core program funding if realized. Proposition 98 is calculated using Test 2 for 2023-24 and Test 1 for both 2024-25 and 2025-26.
- Revises the 2024-25 mandatory Proposition 98 Rainy Day fund deposit down to \$455 million. There is a mandatory withdrawal of \$455 million in 2025-26. Of that amount, \$405.3 million will be used to fund LCFF in 2025-26. This mandatory withdrawal will exhaust the fund balance of the reserve account in 2025-26. Consequently, the Proposition 98 Rainy Day fund balance is insufficient to trigger the local reserve cap in 2025-26.
- Maintains a 2.3% funded cost-of-living adjustment (COLA) to the Local Control Funding Formula (LCFF). When combined with population growth adjustments, this results in a \$2.1 billion increase compared to the 2024 Budget Act. Categorical programs receiving COLA include Special Education, Child Nutrition, Youth in Foster Care, Mandated Block Grant, Charter School Facilities Grant Program, American Indian Education Centers, the American Indian Early Childhood Education Program, and the LCFF Equity Multiplier.
- Includes a \$1.9 billion deferral of LCFF apportionments from June 2026 to July 2026. In addition, prior deferrals from 2024-25 totaling \$246.6 million for TK-12 education are fully repaid in 2025-26.
- Maintains investment of a total of \$2.1 billion in ongoing funding (inclusive of all prior years' investments) to support the full implementation of universal transitional kindergarten (TK), ensuring all children who turn four years old by September 1 of the school year can enroll in TK. An additional \$1.2 billion was provided in ongoing funding to support lowering the average student-to-adult ratio from 12-to-1 to 10-to-1 in every

calculated the block grant to be \$313.08 per ADA reported as of the 2024-25 second principal apportionment.

- Maintains \$378.6 million in one-time funding to support the Learning Recovery Emergency Block Grant (LREBG) through the 2027-28 school year. Allocation information can be found on the following CDE web page:
<https://www.cde.ca.gov/fg/fo/r14/lrebg25result.asp>.
- Provides \$150 million in one-time Proposition 98 funding for career technical education and career pathways programming. These funds will be used to augment the Career Technical Education Incentive Grant (CTEIG) program, and will be allocated under the program parameters included in SB 638.
- The Universal School Meals Support Grant provides one-time Proposition 98 funding of \$145 million for specialized kitchen equipment, infrastructure improvements, staff training, and the procurement of sustainably grown food to increase freshly prepared meals. Additionally, the budget provides \$10 million to support recruitment and retention of food service workers and \$5 million to fund a study of the impact of particularly harmful ultra-processed foods in California school meals.

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

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

Planning Factors for 2025-26 and Multiyear Projections

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

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

Deficit Spending

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

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

As fund balances potentially decline, districts must exercise caution when allocating resources for long-term commitments, including negotiated salary increases. Modest revenue gains from the cost-of-living adjustment (COLA) may be offset by declining enrollment and rising payroll costs, including increases in retirement and health benefit rates. Each district's capacity to implement and sustain salary increases will depend on its unique financial position. Economic trends also suggest that the LCFF COLA for 2026-27 could be lower than what is included in the LCFF planning factors. Districts should consider creating alternative scenarios that assume a lower COLA in the subsequent years.

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

Considerations for Reductions in Force

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

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

Districts must document assumptions (e.g., enrollment projections, COLA, step-and-column, benefit cost increases). Collaboration with labor groups is often necessary, particularly when expenditure reductions involve staffing. Long-term strategies, such as right-sizing operations in response to declining enrollment, should be included. Conservative budgeting practices — such as avoiding overestimation of revenues or underestimation of expenditures — are essential.

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

Summary

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

