

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

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: _____ Title: _____

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 16, 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: Seth Boomgarden Telephone: (619) 668-5700 ext. 6404
Title: Director, Fiscal Services E-mail: seth.boomgarden@lmsvdsd.net

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	

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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?		X
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		X
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

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	134,757,121.00	134,757,121.00	26,442,257.15	136,572,543.00	1,815,422.00	1.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,234,375.53	4,234,375.53	519,500.00	4,251,677.26	17,301.73	0.4%
4) Other Local Revenue		8600-8799	2,776,777.34	2,776,777.34	666,204.94	5,005,662.20	2,228,884.86	80.3%
5) TOTAL, REVENUES			141,768,273.87	141,768,273.87	27,627,962.09	145,829,882.46		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	49,391,489.54	49,391,489.54	16,650,823.05	55,851,561.81	(6,460,072.27)	-13.1%
2) Classified Salaries		2000-2999	18,017,935.60	18,017,935.60	4,995,780.43	17,910,935.50	107,000.10	0.6%
3) Employee Benefits		3000-3999	27,260,072.37	27,260,072.37	7,525,730.01	28,281,565.97	(1,021,493.60)	-3.7%
4) Books and Supplies		4000-4999	4,713,013.00	4,713,013.00	973,308.94	4,993,491.97	(280,478.97)	-6.0%
5) Services and Other Operating Expenditures		5000-5999	11,463,796.24	11,463,796.24	6,389,861.65	13,853,615.82	(2,389,819.58)	-20.8%
6) Capital Outlay		6000-6999	258,000.00	258,000.00	35,484.47	904,869.47	(646,869.47)	-250.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	75,000.00	75,000.00	27,048.00	75,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(763,457.86)	(763,457.86)	(280.00)	(881,050.55)	117,592.69	-15.4%
9) TOTAL, EXPENDITURES			110,415,848.89	110,415,848.89	36,597,756.55	120,989,989.99		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			31,352,424.98	31,352,424.98	(8,969,794.46)	24,839,892.47		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	39,128.49	39,128.49	0.00	34,150.14	(4,978.35)	-12.7%
b) Transfers Out		7600-7629	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(42,412,442.70)	(42,412,442.70)	0.00	(38,338,051.57)	4,074,391.13	-9.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(42,408,314.21)	(42,408,314.21)	0.00	(38,338,901.43)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,055,889.23)	(11,055,889.23)	(8,969,794.46)	(13,499,008.96)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	36,339,601.14	36,339,601.14		36,339,601.14	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)			36,339,601.14	36,339,601.14		36,339,601.14		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,339,601.14	36,339,601.14		36,339,601.14		
2) Ending Balance, June 30 (E + F1e)			25,283,711.91	25,283,711.91		22,840,592.18		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	15,000.00	15,000.00		15,000.00		
Stores		9712	211,343.00	211,343.00		211,343.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

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b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	18,925,175.26	18,925,175.26		16,040,169.20		
BOARD REQUIRED ADDITIONAL 2%	0000	9760	4,088,129.10					
DECLINING ENROLLMENT	0000	9760	14,837,046.16					
BOARD REQUIRED ADDITIONAL 2%	0000	9760		4,088,129.10				
DECLINING ENROLLMENT	0000	9760		14,837,046.16				
BOARD REQUIRED ADDITIONAL 2%	0000	9760				4,382,719.99		
DECLINING ENROLLMENT	0000	9760				11,657,449.21		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,132,193.65	6,132,193.65		6,574,079.98		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	68,903,371.00	68,903,371.00	18,970,526.00	67,512,200.00	(1,391,171.00)	-2.0%
Education Protection Account State Aid - Current Year		8012	19,459,015.00	19,459,015.00	5,973,107.00	21,479,897.00	2,020,882.00	10.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	197,087.00	197,087.00	0.00	194,825.00	(2,262.00)	-1.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	43,715,663.00	43,715,663.00	29,756.85	44,985,135.00	1,269,472.00	2.9%
Unsecured Roll Taxes		8042	1,485,686.00	1,485,686.00	1,447,111.96	1,542,788.00	57,102.00	3.8%
Prior Years' Taxes		8043	(5,154.00)	(5,154.00)	5,848.63	6,285.00	11,439.00	-221.9%
Supplemental Taxes		8044	1,685,878.00	1,685,878.00	468,849.85	1,718,602.00	32,724.00	1.9%
Education Revenue Augmentation Fund (ERAF)		8045	19,169.00	19,169.00	0.00	(187,261.00)	(206,430.00)	-1,076.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,038,495.00	1,038,495.00	0.00	1,104,216.00	65,721.00	6.3%
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			136,499,210.00	136,499,210.00	26,895,200.29	138,356,687.00	1,857,477.00	1.4%
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	(1,742,089.00)	(1,742,089.00)	(452,943.14)	(1,784,144.00)	(42,055.00)	2.4%

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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			134,757,121.00	134,757,121.00	26,442,257.15	136,572,543.00	1,815,422.00	1.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
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	379,175.00	379,175.00	0.00	379,175.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,948,370.96	1,948,370.96	0.00	1,940,672.69	(7,698.27)	-0.4%
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		

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Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Arts and Music in Schools (Prop 28)	6770	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	1,906,829.57	1,906,829.57	519,500.00	1,931,829.57	25,000.00	1.3%
TOTAL, OTHER STATE REVENUE			4,234,375.53	4,234,375.53	519,500.00	4,251,677.26	17,301.73	0.4%
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	3,758.00	3,758.00	3,758.00	New
Leases and Rentals		8650	20,000.00	20,000.00	8,311.20	20,000.00	0.00	0.0%
Interest		8660	1,786,848.00	1,786,848.00	71,119.10	1,786,848.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	259,476.00	259,476.00	(18,329.00)	0.00	(259,476.00)	-100.0%
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	38,582.17	38,582.17	0.00	38,582.17	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	1,115.00	1,115.00	0.00	0.00	(1,115.00)	-100.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

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Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	670,756.17	670,756.17	601,345.64	3,156,474.03	2,485,717.86	370.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,776,777.34	2,776,777.34	666,204.94	5,005,662.20	2,228,884.86	80.3%
TOTAL, REVENUES			141,768,273.87	141,768,273.87	27,627,962.09	145,829,882.46	4,061,608.59	2.9%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	41,598,682.25	41,598,682.25	14,281,108.78	44,016,942.16	(2,418,259.91)	-5.8%
Certificated Pupil Support Salaries		1200	1,332,913.23	1,332,913.23	410,188.62	5,472,647.85	(4,139,734.62)	-310.6%
Certificated Supervisors' and Administrators' Salaries		1300	5,627,075.82	5,627,075.82	1,808,787.37	5,474,215.06	152,860.76	2.7%
Other Certificated Salaries		1900	832,818.24	832,818.24	150,738.28	887,756.74	(54,938.50)	-6.6%
TOTAL, CERTIFICATED SALARIES			49,391,489.54	49,391,489.54	16,650,823.05	55,851,561.81	(6,460,072.27)	-13.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	950,947.97	950,947.97	242,691.04	1,066,328.19	(115,380.22)	-12.1%
Classified Support Salaries		2200	5,541,193.70	5,541,193.70	1,347,043.16	5,496,480.72	44,712.98	0.8%
Classified Supervisors' and Administrators' Salaries		2300	1,850,077.40	1,850,077.40	639,437.12	1,886,873.27	(36,795.87)	-2.0%
Clerical, Technical and Office Salaries		2400	7,285,431.31	7,285,431.31	2,158,346.53	7,077,167.57	208,263.74	2.9%
Other Classified Salaries		2900	2,390,285.22	2,390,285.22	608,262.58	2,384,085.75	6,199.47	0.3%
TOTAL, CLASSIFIED SALARIES			18,017,935.60	18,017,935.60	4,995,780.43	17,910,935.50	107,000.10	0.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,783,238.05	8,783,238.05	2,839,447.28	9,306,194.16	(522,956.11)	-6.0%
PERS		3201-3202	4,155,820.55	4,155,820.55	1,277,997.55	4,193,089.37	(37,268.82)	-0.9%
OASDI/Medicare/Alternative		3301-3302	1,985,904.00	1,985,904.00	651,708.21	2,027,816.83	(41,912.83)	-2.1%
Health and Welfare Benefits		3401-3402	8,214,815.48	8,214,815.48	1,571,825.03	8,593,292.60	(378,477.12)	-4.6%
Unemployment Insurance		3501-3502	31,797.69	31,797.69	10,940.28	33,566.72	(1,769.03)	-5.6%
Workers' Compensation		3601-3602	1,161,497.41	1,161,497.41	400,769.43	1,229,119.26	(67,621.85)	-5.8%
OPEB, Allocated		3701-3702	2,238,091.17	2,238,091.17	651,982.40	2,217,815.20	20,275.97	0.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	688,908.02	688,908.02	121,059.83	680,671.83	8,236.19	1.2%
TOTAL, EMPLOYEE BENEFITS			27,260,072.37	27,260,072.37	7,525,730.01	28,281,565.97	(1,021,493.60)	-3.7%
BOOKS AND SUPPLIES								

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)
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	4,518.28	(4,518.28)	New
Books and Other Reference Materials		4200	0.00	0.00	(24.00)	4,427.50	(4,427.50)	New
Materials and Supplies		4300	4,016,413.00	4,057,413.00	835,579.34	4,423,458.55	(366,045.55)	-9.0%
Noncapitalized Equipment		4400	696,600.00	655,600.00	137,753.60	561,087.64	94,512.36	14.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,713,013.00	4,713,013.00	973,308.94	4,993,491.97	(280,478.97)	-6.0%
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	155,000.00	155,000.00	37,412.15	177,548.14	(22,548.14)	-14.5%
Dues and Memberships		5300	96,950.00	96,950.00	44,939.00	98,018.78	(1,068.78)	-1.1%
Insurance		5400-5450	2,179,385.61	2,179,385.61	2,609,762.39	2,609,762.39	(430,376.78)	-19.7%
Operations and Housekeeping Services		5500	4,939,061.99	4,939,061.99	1,532,106.68	4,954,063.57	(15,001.58)	-0.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	489,855.34	489,855.34	63,147.87	539,623.58	(49,768.24)	-10.2%
Transfers of Direct Costs		5710	(109,750.00)	(109,750.00)	(44,190.12)	(165,055.00)	55,305.00	-50.4%
Transfers of Direct Costs - Interfund		5750	(462,100.00)	(462,100.00)	(151.59)	(462,100.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,760,393.30	3,760,393.30	2,125,364.84	5,685,079.36	(1,924,686.06)	-51.2%
Communications		5900	415,000.00	415,000.00	21,470.43	416,675.00	(1,675.00)	-0.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,463,796.24	11,463,796.24	6,389,861.65	13,853,615.82	(2,389,819.58)	-20.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	125,000.00	125,000.00	32,599.85	768,984.85	(643,984.85)	-515.2%
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	93,000.00	93,000.00	2,884.62	95,884.62	(2,884.62)	-3.1%
Equipment Replacement		6500	40,000.00	40,000.00	0.00	40,000.00	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			258,000.00	258,000.00	35,484.47	904,869.47	(646,869.47)	-250.7%
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	75,000.00	75,000.00	27,048.00	75,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								

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	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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)			75,000.00	75,000.00	27,048.00	75,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(438,457.86)	(438,457.86)	(280.00)	(626,050.55)	187,592.69	-42.8%
Transfers of Indirect Costs - Interfund		7350	(325,000.00)	(325,000.00)	0.00	(255,000.00)	(70,000.00)	21.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(763,457.86)	(763,457.86)	(280.00)	(881,050.55)	117,592.69	-15.4%
TOTAL, EXPENDITURES			110,415,848.89	110,415,848.89	36,597,756.55	120,989,989.99	(10,574,141.10)	-9.6%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	39,128.49	39,128.49	0.00	34,150.14	(4,978.35)	-12.7%
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			39,128.49	39,128.49	0.00	34,150.14	(4,978.35)	-12.7%
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	35,000.00	35,000.00	0.00	35,000.00	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			35,000.00	35,000.00	0.00	35,000.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from 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	(42,412,442.70)	(42,412,442.70)	0.00	(38,338,051.57)	4,074,391.13	-9.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(42,412,442.70)	(42,412,442.70)	0.00	(38,338,051.57)	4,074,391.13	-9.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(42,408,314.21)	(42,408,314.21)	0.00	(38,338,901.43)	4,069,412.78	-9.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,002,715.00	1,002,715.00	0.00	1,002,715.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,496,423.97	7,496,423.97	1,244,840.70	8,974,818.96	1,478,394.99	19.7%
3) Other State Revenue		8300-8599	29,512,647.62	29,512,647.62	10,978,487.79	38,732,273.24	9,219,625.62	31.2%
4) Other Local Revenue		8600-8799	10,548,334.23	10,548,334.23	2,453,206.05	11,909,507.82	1,361,173.59	12.9%
5) TOTAL, REVENUES			48,560,120.82	48,560,120.82	14,676,534.54	60,619,315.02		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	30,382,004.13	30,382,004.13	9,260,820.44	25,713,646.71	4,668,357.42	15.4%
2) Classified Salaries		2000-2999	19,249,542.35	19,249,542.35	5,736,155.42	23,350,786.10	(4,101,243.75)	-21.3%
3) Employee Benefits		3000-3999	29,539,159.75	29,539,159.75	5,700,790.46	31,483,363.04	(1,944,203.29)	-6.6%
4) Books and Supplies		4000-4999	4,942,941.39	4,942,941.39	644,807.08	6,100,021.88	(1,157,080.49)	-23.4%
5) Services and Other Operating Expenditures		5000-5999	6,183,524.28	6,183,524.28	2,529,174.58	6,919,322.04	(735,797.76)	-11.9%
6) Capital Outlay		6000-6999	3,217,992.50	3,217,992.50	821,626.75	3,917,819.13	(699,826.63)	-21.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	438,457.86	438,457.86	280.00	626,050.55	(187,592.69)	-42.8%
9) TOTAL, EXPENDITURES			93,953,622.26	93,953,622.26	24,693,654.73	98,111,009.45		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(45,393,501.44)	(45,393,501.44)	(10,017,120.19)	(37,491,694.43)		
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	42,412,442.70	42,412,442.70	0.00	38,338,051.57	(4,074,391.13)	-9.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			42,412,442.70	42,412,442.70	0.00	38,338,051.57		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,981,058.74)	(2,981,058.74)	(10,017,120.19)	846,357.14		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,008,988.61	11,008,988.61		11,008,988.61	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)			11,008,988.61	11,008,988.61		11,008,988.61		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,008,988.61	11,008,988.61		11,008,988.61		
2) Ending Balance, June 30 (E + F1e)			8,027,929.87	8,027,929.87		11,855,345.75		
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	8,027,929.87	8,027,929.87		11,855,345.75		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	1,002,715.00	1,002,715.00	0.00	1,002,715.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,002,715.00	1,002,715.00	0.00	1,002,715.00	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	2,850,969.00	2,850,969.00	0.00	2,868,106.26	17,137.26	0.6%
Special Education Discretionary Grants		8182	333,080.00	333,080.00	0.00	335,522.00	2,442.00	0.7%

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	2,751,975.00	2,751,975.00	648,224.68	3,545,568.68	793,593.68	28.8%
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	375,291.00	375,291.00	98,227.39	664,802.39	289,511.39	77.1%
Title III, Immigrant Student Program	4201	8290	28,458.00	28,458.00	9,613.00	39,897.00	11,439.00	40.2%
Title III, English Learner Program	4203	8290	228,451.00	228,451.00	57,679.07	303,930.07	75,479.07	33.0%
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	219,583.00	219,583.00	51,315.89	482,905.89	263,322.89	119.9%
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	708,616.97	708,616.97	379,780.67	734,086.67	25,469.70	3.6%
TOTAL, FEDERAL REVENUE			7,496,423.97	7,496,423.97	1,244,840.70	8,974,818.96	1,478,394.99	19.7%
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	949,626.00	949,626.00	274,892.00	949,626.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	836,473.39	836,473.39	0.00	837,553.48	1,080.09	0.1%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	8,170,106.23	8,170,106.23	3,958,102.00	14,136,078.00	5,965,971.77	73.0%
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	63,275.00	63,275.00	2,461.00	20,791.00	(42,484.00)	-67.1%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	1,697,822.00	1,697,822.00	533,898.00	1,906,783.00	208,961.00	12.3%
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	17,795,345.00	17,795,345.00	6,209,134.79	20,881,441.76	3,086,096.76	17.3%
TOTAL, OTHER STATE REVENUE			29,512,647.62	29,512,647.62	10,978,487.79	38,732,273.24	9,219,625.62	31.2%
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	35,000.00	35,000.00	0.00	35,000.00	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	1,340,437.23	1,340,437.23	0.00	1,334,011.18	(6,426.05)	-0.5%
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	992,546.00	992,546.00	108,606.05	2,350,222.64	1,357,676.64	136.8%
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%

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 County Offices	6500	8792	8,180,351.00	8,180,351.00	2,344,600.00	8,190,274.00	9,923.00	0.1%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,548,334.23	10,548,334.23	2,453,206.05	11,909,507.82	1,361,173.59	12.9%
TOTAL, REVENUES			48,560,120.82	48,560,120.82	14,676,534.54	60,619,315.02	12,059,194.20	24.8%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	17,074,259.68	17,074,259.68	5,061,225.73	16,970,976.44	103,283.24	0.6%
Certificated Pupil Support Salaries		1200	10,437,900.02	10,437,900.02	3,224,896.31	6,046,179.12	4,391,720.90	42.1%
Certificated Supervisors' and Administrators' Salaries		1300	2,294,130.89	2,294,130.89	839,978.40	2,490,408.48	(196,277.59)	-8.6%
Other Certificated Salaries		1900	575,713.54	575,713.54	134,720.00	206,082.67	369,630.87	64.2%
TOTAL, CERTIFICATED SALARIES			30,382,004.13	30,382,004.13	9,260,820.44	25,713,646.71	4,668,357.42	15.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	11,001,012.31	11,001,012.31	3,196,788.86	11,420,544.39	(419,532.08)	-3.8%
Classified Support Salaries		2200	3,253,995.36	3,253,995.36	1,040,098.74	3,265,593.15	(11,597.79)	-0.4%
Classified Supervisors' and Administrators' Salaries		2300	789,863.62	789,863.62	220,375.32	675,313.77	114,549.85	14.5%
Clerical, Technical and Office Salaries		2400	1,846,776.35	1,846,776.35	418,496.18	2,006,934.17	(160,157.82)	-8.7%
Other Classified Salaries		2900	2,357,894.71	2,357,894.71	860,396.32	5,982,400.62	(3,624,505.91)	-153.7%
TOTAL, CLASSIFIED SALARIES			19,249,542.35	19,249,542.35	5,736,155.42	23,350,786.10	(4,101,243.75)	-21.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	12,929,858.30	12,929,858.30	1,704,534.34	13,067,719.34	(137,861.04)	-1.1%
PERS		3201-3202	4,850,313.01	4,850,313.01	1,434,449.23	5,454,712.95	(604,399.94)	-12.5%
OASDI/Medicare/Alternative		3301-3302	1,868,242.74	1,868,242.74	580,161.54	2,161,823.91	(293,581.17)	-15.7%
Health and Welfare Benefits		3401-3402	7,828,198.42	7,828,198.42	1,470,463.02	8,449,692.10	(621,493.68)	-7.9%
Unemployment Insurance		3501-3502	23,408.47	23,408.47	7,683.37	29,814.30	(6,405.83)	-27.4%
Workers' Compensation		3601-3602	854,882.41	854,882.41	276,871.59	965,869.07	(110,986.66)	-13.0%
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	1,184,256.40	1,184,256.40	226,627.37	1,353,731.37	(169,474.97)	-14.3%
TOTAL, EMPLOYEE BENEFITS			29,539,159.75	29,539,159.75	5,700,790.46	31,483,363.04	(1,944,203.29)	-6.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,617,353.66	2,617,353.66	138,943.78	2,245,614.82	371,738.84	14.2%
Books and Other Reference Materials		4200	0.00	0.00	857.44	1,524.63	(1,524.63)	New
Materials and Supplies		4300	2,158,287.73	2,158,287.73	455,344.64	3,665,875.85	(1,507,588.12)	-69.9%
Noncapitalized Equipment		4400	167,300.00	167,300.00	49,661.22	187,006.58	(19,706.58)	-11.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,942,941.39	4,942,941.39	644,807.08	6,100,021.88	(1,157,080.49)	-23.4%
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	149,361.54	149,361.54	47,747.44	195,693.00	(46,331.46)	-31.0%
Dues and Memberships		5300	1,000.00	1,000.00	0.00	1,000.00	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	32,800.00	32,800.00	(15,222.37)	37,333.15	(4,533.15)	-13.8%
Transfers of Direct Costs		5710	109,750.00	109,750.00	44,190.12	165,055.00	(55,305.00)	-50.4%
Transfers of Direct Costs - Interfund		5750	50,000.00	50,000.00	0.00	51,000.00	(1,000.00)	-2.0%
Professional/Consulting Services and Operating Expenditures		5800	5,833,112.74	5,833,112.74	2,450,689.02	6,461,740.89	(628,628.15)	-10.8%
Communications		5900	7,500.00	7,500.00	1,770.37	7,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,183,524.28	6,183,524.28	2,529,174.58	6,919,322.04	(735,797.76)	-11.9%
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	3,109,819.50	3,109,819.50	730,825.38	3,718,844.76	(609,025.26)	-19.6%
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	6,500.00	6,500.00	90,801.37	97,301.37	(90,801.37)	-1,396.9%
Equipment Replacement		6500	101,673.00	101,673.00	0.00	101,673.00	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			3,217,992.50	3,217,992.50	821,626.75	3,917,819.13	(699,826.63)	-21.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
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%

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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	438,457.86	438,457.86	280.00	626,050.55	(187,592.69)	-42.8%
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			438,457.86	438,457.86	280.00	626,050.55	(187,592.69)	-42.8%
TOTAL, EXPENDITURES			93,953,622.26	93,953,622.26	24,693,654.73	98,111,009.45	(4,157,387.19)	-4.4%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
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%

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	42,412,442.70	42,412,442.70	0.00	38,338,051.57	(4,074,391.13)	-9.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			42,412,442.70	42,412,442.70	0.00	38,338,051.57	(4,074,391.13)	-9.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			42,412,442.70	42,412,442.70	0.00	38,338,051.57	4,074,391.13	9.6%

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	135,759,836.00	135,759,836.00	26,442,257.15	137,575,258.00	1,815,422.00	1.3%
2) Federal Revenue		8100-8299	7,496,423.97	7,496,423.97	1,244,840.70	8,974,818.96	1,478,394.99	19.7%
3) Other State Revenue		8300-8599	33,747,023.15	33,747,023.15	11,497,987.79	42,983,950.50	9,236,927.35	27.4%
4) Other Local Revenue		8600-8799	13,325,111.57	13,325,111.57	3,119,410.99	16,915,170.02	3,590,058.45	26.9%
5) TOTAL, REVENUES			190,328,394.69	190,328,394.69	42,304,496.63	206,449,197.48		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	79,773,493.67	79,773,493.67	25,911,643.49	81,565,208.52	(1,791,714.85)	-2.2%
2) Classified Salaries		2000-2999	37,267,477.95	37,267,477.95	10,731,935.85	41,261,721.60	(3,994,243.65)	-10.7%
3) Employee Benefits		3000-3999	56,799,232.12	56,799,232.12	13,226,520.47	59,764,929.01	(2,965,696.89)	-5.2%
4) Books and Supplies		4000-4999	9,655,954.39	9,655,954.39	1,618,116.02	11,093,513.85	(1,437,559.46)	-14.9%
5) Services and Other Operating Expenditures		5000-5999	17,647,320.52	17,647,320.52	8,919,036.23	20,772,937.86	(3,125,617.34)	-17.7%
6) Capital Outlay		6000-6999	3,475,992.50	3,475,992.50	857,111.22	4,822,688.60	(1,346,696.10)	-38.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	75,000.00	75,000.00	27,048.00	75,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(325,000.00)	(325,000.00)	0.00	(255,000.00)	(70,000.00)	21.5%
9) TOTAL, EXPENDITURES			204,369,471.15	204,369,471.15	61,291,411.28	219,100,999.44		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,041,076.46)	(14,041,076.46)	(18,986,914.65)	(12,651,801.96)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	39,128.49	39,128.49	0.00	34,150.14	(4,978.35)	-12.7%
b) Transfers Out		7600-7629	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,128.49	4,128.49	0.00	(849.86)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,036,947.97)	(14,036,947.97)	(18,986,914.65)	(12,652,651.82)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	47,348,589.75	47,348,589.75		47,348,589.75	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)			47,348,589.75	47,348,589.75		47,348,589.75		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,348,589.75	47,348,589.75		47,348,589.75		
2) Ending Balance, June 30 (E + F1e)			33,311,641.78	33,311,641.78		34,695,937.93		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	15,000.00	15,000.00		15,000.00		
Stores		9712	211,343.00	211,343.00		211,343.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	8,027,929.87	8,027,929.87		11,855,345.75		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	18,925,175.26	18,925,175.26		16,040,169.20		
BOARD REQUIRED ADDITIONAL 2%	0000	9760	4,088,129.10	4,088,129.10 14,837,046.16				
DECLINING ENROLLMENT	0000	9760	14,837,046.16					
BOARD REQUIRED ADDITIONAL 2%	0000	9760				4,382,719.99		
DECLINING ENROLLMENT	0000	9760				11,657,449.21		
BOARD REQUIRED ADDITIONAL 2%	0000	9760						
DECLINING ENROLLMENT	0000	9760						
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,132,193.65	6,132,193.65	6,574,079.98			
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00			
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	68,903,371.00	68,903,371.00	18,970,526.00	67,512,200.00	(1,391,171.00)	-2.0%
Education Protection Account State Aid - Current Year		8012	19,459,015.00	19,459,015.00	5,973,107.00	21,479,897.00	2,020,882.00	10.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	197,087.00	197,087.00	0.00	194,825.00	(2,262.00)	-1.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	43,715,663.00	43,715,663.00	29,756.85	44,985,135.00	1,269,472.00	2.9%
Unsecured Roll Taxes		8042	1,485,686.00	1,485,686.00	1,447,111.96	1,542,788.00	57,102.00	3.8%
Prior Years' Taxes		8043	(5,154.00)	(5,154.00)	5,848.63	6,285.00	11,439.00	-221.9%
Supplemental Taxes		8044	1,685,878.00	1,685,878.00	468,849.85	1,718,602.00	32,724.00	1.9%
Education Revenue Augmentation Fund (ERAF)		8045	19,169.00	19,169.00	0.00	(187,261.00)	(206,430.00)	-1,076.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,038,495.00	1,038,495.00	0.00	1,104,216.00	65,721.00	6.3%
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			136,499,210.00	136,499,210.00	26,895,200.29	138,356,687.00	1,857,477.00	1.4%
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	(1,742,089.00)	(1,742,089.00)	(452,943.14)	(1,784,144.00)	(42,055.00)	2.4%

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)
Property Taxes Transfers		8097	1,002,715.00	1,002,715.00	0.00	1,002,715.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			135,759,836.00	135,759,836.00	26,442,257.15	137,575,258.00	1,815,422.00	1.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,850,969.00	2,850,969.00	0.00	2,868,106.26	17,137.26	0.6%
Special Education Discretionary Grants		8182	333,080.00	333,080.00	0.00	335,522.00	2,442.00	0.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	2,751,975.00	2,751,975.00	648,224.68	3,545,568.68	793,593.68	28.8%
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	375,291.00	375,291.00	98,227.39	664,802.39	289,511.39	77.1%
Title III, Immigrant Student Program	4201	8290	28,458.00	28,458.00	9,613.00	39,897.00	11,439.00	40.2%
Title III, English Learner Program	4203	8290	228,451.00	228,451.00	57,679.07	303,930.07	75,479.07	33.0%
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	219,583.00	219,583.00	51,315.89	482,905.89	263,322.89	119.9%
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	708,616.97	708,616.97	379,780.67	734,086.67	25,469.70	3.6%
TOTAL, FEDERAL REVENUE			7,496,423.97	7,496,423.97	1,244,840.70	8,974,818.96	1,478,394.99	19.7%
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	949,626.00	949,626.00	274,892.00	949,626.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	379,175.00	379,175.00	0.00	379,175.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,784,844.35	2,784,844.35	0.00	2,778,226.17	(6,618.18)	-0.2%
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%

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)
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	8,170,106.23	8,170,106.23	3,958,102.00	14,136,078.00	5,965,971.77	73.0%
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	63,275.00	63,275.00	2,461.00	20,791.00	(42,484.00)	-67.1%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	1,697,822.00	1,697,822.00	533,898.00	1,906,783.00	208,961.00	12.3%
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	19,702,174.57	19,702,174.57	6,728,634.79	22,813,271.33	3,111,096.76	15.8%
TOTAL, OTHER STATE REVENUE			33,747,023.15	33,747,023.15	11,497,987.79	42,983,950.50	9,236,927.35	27.4%
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	35,000.00	35,000.00	0.00	35,000.00	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	3,758.00	3,758.00	3,758.00	New
Leases and Rentals		8650	20,000.00	20,000.00	8,311.20	20,000.00	0.00	0.0%
Interest		8660	1,786,848.00	1,786,848.00	71,119.10	1,786,848.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	259,476.00	259,476.00	(18,329.00)	0.00	(259,476.00)	-100.0%
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	1,379,019.40	1,379,019.40	0.00	1,372,593.35	(6,426.05)	-0.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,115.00	1,115.00	0.00	0.00	(1,115.00)	-100.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

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Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,663,302.17	1,663,302.17	709,951.69	5,506,696.67	3,843,394.50	231.1%
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	8,180,351.00	8,180,351.00	2,344,600.00	8,190,274.00	9,923.00	0.1%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,325,111.57	13,325,111.57	3,119,410.99	16,915,170.02	3,590,058.45	26.9%
TOTAL, REVENUES			190,328,394.69	190,328,394.69	42,304,496.63	206,449,197.48	16,120,802.79	8.5%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	58,672,941.93	58,672,941.93	19,342,334.51	60,987,918.60	(2,314,976.67)	-3.9%
Certificated Pupil Support Salaries		1200	11,770,813.25	11,770,813.25	3,635,084.93	11,518,826.97	251,986.28	2.1%
Certificated Supervisors' and Administrators' Salaries		1300	7,921,206.71	7,921,206.71	2,648,765.77	7,964,623.54	(43,416.83)	-0.5%
Other Certificated Salaries		1900	1,408,531.78	1,408,531.78	285,458.28	1,093,839.41	314,692.37	22.3%
TOTAL, CERTIFICATED SALARIES			79,773,493.67	79,773,493.67	25,911,643.49	81,565,208.52	(1,791,714.85)	-2.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	11,951,960.28	11,951,960.28	3,439,479.90	12,486,872.58	(534,912.30)	-4.5%
Classified Support Salaries		2200	8,795,189.06	8,795,189.06	2,387,141.90	8,762,073.87	33,115.19	0.4%
Classified Supervisors' and Administrators' Salaries		2300	2,639,941.02	2,639,941.02	859,812.44	2,562,187.04	77,753.98	2.9%
Clerical, Technical and Office Salaries		2400	9,132,207.66	9,132,207.66	2,576,842.71	9,084,101.74	48,105.92	0.5%
Other Classified Salaries		2900	4,748,179.93	4,748,179.93	1,468,658.90	8,366,486.37	(3,618,306.44)	-76.2%
TOTAL, CLASSIFIED SALARIES			37,267,477.95	37,267,477.95	10,731,935.85	41,261,721.60	(3,994,243.65)	-10.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	21,713,096.35	21,713,096.35	4,543,981.62	22,373,913.50	(660,817.15)	-3.0%
PERS		3201-3202	9,006,133.56	9,006,133.56	2,712,446.78	9,647,802.32	(641,668.76)	-7.1%
OASDI/Medicare/Alternative		3301-3302	3,854,146.74	3,854,146.74	1,231,869.75	4,189,640.74	(335,494.00)	-8.7%
Health and Welfare Benefits		3401-3402	16,043,013.90	16,043,013.90	3,042,288.05	17,042,984.70	(999,970.80)	-6.2%
Unemployment Insurance		3501-3502	55,206.16	55,206.16	18,623.65	63,381.02	(8,174.86)	-14.8%
Workers' Compensation		3601-3602	2,016,379.82	2,016,379.82	677,641.02	2,194,988.33	(178,608.51)	-8.9%
OPEB, Allocated		3701-3702	2,238,091.17	2,238,091.17	651,982.40	2,217,815.20	20,275.97	0.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,873,164.42	1,873,164.42	347,687.20	2,034,403.20	(161,238.78)	-8.6%
TOTAL, EMPLOYEE BENEFITS			56,799,232.12	56,799,232.12	13,226,520.47	59,764,929.01	(2,965,696.89)	-5.2%
BOOKS AND SUPPLIES								

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)
Approved Textbooks and Core Curricula Materials		4100	2,617,353.66	2,617,353.66	138,943.78	2,250,133.10	367,220.56	14.0%
Books and Other Reference Materials		4200	0.00	0.00	833.44	5,952.13	(5,952.13)	New
Materials and Supplies		4300	6,174,700.73	6,215,700.73	1,290,923.98	8,089,334.40	(1,873,633.67)	-30.1%
Noncapitalized Equipment		4400	863,900.00	822,900.00	187,414.82	748,094.22	74,805.78	9.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,655,954.39	9,655,954.39	1,618,116.02	11,093,513.85	(1,437,559.46)	-14.9%
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	304,361.54	304,361.54	85,159.59	373,241.14	(68,879.60)	-22.6%
Dues and Memberships		5300	97,950.00	97,950.00	44,939.00	99,018.78	(1,068.78)	-1.1%
Insurance		5400-5450	2,179,385.61	2,179,385.61	2,609,762.39	2,609,762.39	(430,376.78)	-19.7%
Operations and Housekeeping Services		5500	4,939,061.99	4,939,061.99	1,532,106.68	4,954,063.57	(15,001.58)	-0.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	522,655.34	522,655.34	47,925.50	576,956.73	(54,301.39)	-10.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(412,100.00)	(412,100.00)	(151.59)	(411,100.00)	(1,000.00)	0.2%
Professional/Consulting Services and Operating Expenditures		5800	9,593,506.04	9,593,506.04	4,576,053.86	12,146,820.25	(2,553,314.21)	-26.6%
Communications		5900	422,500.00	422,500.00	23,240.80	424,175.00	(1,675.00)	-0.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,647,320.52	17,647,320.52	8,919,036.23	20,772,937.86	(3,125,617.34)	-17.7%
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	3,234,819.50	3,234,819.50	763,425.23	4,487,829.61	(1,253,010.11)	-38.7%
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	99,500.00	99,500.00	93,685.99	193,185.99	(93,685.99)	-94.2%
Equipment Replacement		6500	141,673.00	141,673.00	0.00	141,673.00	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			3,475,992.50	3,475,992.50	857,111.22	4,822,688.60	(1,346,696.10)	-38.7%
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	75,000.00	75,000.00	27,048.00	75,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								

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)
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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)			75,000.00	75,000.00	27,048.00	75,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(325,000.00)	(325,000.00)	0.00	(255,000.00)	(70,000.00)	21.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(325,000.00)	(325,000.00)	0.00	(255,000.00)	(70,000.00)	21.5%
TOTAL, EXPENDITURES			204,369,471.15	204,369,471.15	61,291,411.28	219,100,999.44	(14,731,528.29)	-7.2%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	39,128.49	39,128.49	0.00	34,150.14	(4,978.35)	-12.7%
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			39,128.49	39,128.49	0.00	34,150.14	(4,978.35)	-12.7%
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	35,000.00	35,000.00	0.00	35,000.00	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			35,000.00	35,000.00	0.00	35,000.00	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%

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)
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		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00		
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,128.49	4,128.49	0.00	(849.86)	4,978.35	120.6%

Resource	Description	2025-26 Projected Totals
2600	Expanded Learning Opportunities Program	1,634,557.42
3311	Special Ed: IDEA Local Assistance, Part B, Sec 611, Private School ISPs	80,427.12
6019	Student Support and Professional Development Discretionary Block Grant (SSPDDBG)	3,042,660.40
6211	Literacy Coaches and Reading Specialists Grant Program	136,702.00
6300	Lottery: Instructional Materials	2,755,003.87
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	185,178.23
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,769,645.21
7435	Learning Recovery Emergency Block Grant	704,540.00
7810	Other Restricted State	36,713.30
9010	Other Restricted Local	1,509,918.20
Total, Restricted Balance		11,855,345.75

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption		First Interim		Percent Change	Status
	Budget		Projected Year Totals			
	(Form 01CS, Item 1A)		(Form AI, Lines A4 and C4)			
Current Year (2025-26)						
	District Regular	9,886.11	9,886.11			
	Charter School	0.00	0.00			
	Total ADA	9,886.11	9,886.11	0.0%	Met	
1st Subsequent Year (2026-27)						
	District Regular	9,774.19	9,818.30			
	Charter School					
	Total ADA	9,774.19	9,818.30	.5%	Met	
2nd Subsequent Year (2027-28)						
	District Regular	9,633.95	9,750.45			
	Charter School					
	Total ADA	9,633.95	9,750.45	1.2%	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	10,328.00	10,461.00		
Charter School				
Total Enrollment	10,328.00	10,461.00	1.3%	Met
1st Subsequent Year (2026-27)				
District Regular	10,187.00	10,411.00		
Charter School				
Total Enrollment	10,187.00	10,411.00	2.2%	Not Met
2nd Subsequent Year (2027-28)				
District Regular	10,046.00	10,361.00		
Charter School				
Total Enrollment	10,046.00	10,361.00	3.1%	Not Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

There was increased enrollment in the current year over projections, so the out years were adjusted accordingly.

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	9,781	11,144		
Charter School				
Total ADA/Enrollment	9,781	11,144	87.8%	
Second Prior Year (2023-24)				
District Regular	9,923	11,032		
Charter School				
Total ADA/Enrollment	9,923	11,032	89.9%	
First Prior Year (2024-25)				
District Regular	9,765	10,469		
Charter School	0			
Total ADA/Enrollment	9,765	10,469	93.3%	
Historical Average Ratio:			90.3%	
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			90.8%	

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	9,766	10,461		
	Charter School	0			
		Total ADA/Enrollment	9,766	10,461	93.4%
1st Subsequent Year (2026-27)	District Regular	9,720	10,411		
	Charter School				
		Total ADA/Enrollment	9,720	10,411	93.4%
2nd Subsequent Year (2027-28)	District Regular	9,673	10,361		
	Charter School				
		Total ADA/Enrollment	9,673	10,361	93.4%

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 ratio of enrollment to ADA from 2025-26 to 2027-28 is based on the 2024-25 ratio of enrollment to ADA.

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)	136,499,210.00	138,356,687.00	1.4%	Met
1st Subsequent Year (2026-27)	138,804,764.00	141,096,073.00	1.7%	Met
2nd Subsequent Year (2027-28)	141,546,851.00	144,703,913.00	2.2%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Increase in 2nd subsequent year is based on increased enrollment projection in that year.

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)	89,203,158.59	102,792,922.16	86.8%
Second Prior Year (2023-24)	102,168,681.34	118,151,312.33	86.5%
First Prior Year (2024-25)	104,598,511.95	121,514,158.83	86.1%
	Historical Average Ratio:		86.4%

District's Reserve Standard Percentage (Criterion 10B, Line 4) District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	3%	3%	3%
	83.4% to 89.4%	83.4% to 89.4%	83.4% to 89.4%

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 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2025-26)	102,044,063.28	120,989,989.99	84.3%	Met
1st Subsequent Year (2026-27)	103,774,688.00	115,531,453.00	89.8%	Not Met
2nd Subsequent Year (2027-28)	105,251,580.00	116,958,969.00	90.0%	Not 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 NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

1st and 2nd Subsequent years include projected budget reductions based on district priorities.

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)	7,496,423.97	8,974,818.96	19.7%	Yes
1st Subsequent Year (2026-27)	6,787,807.00	6,871,486.00	1.2%	No
2nd Subsequent Year (2027-28)	6,787,807.00	6,871,486.00	1.2%	No

Explanation:
(required if Yes)

Increase in federal revenue in the current year is due to carryover of federal revenue not spent from the prior year.

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

Current Year (2025-26)	33,747,023.15	42,983,950.50	27.4%	Yes
1st Subsequent Year (2026-27)	30,112,124.00	37,365,671.00	24.1%	Yes
2nd Subsequent Year (2027-28)	30,782,290.00	37,361,395.00	21.4%	Yes

Explanation:
(required if Yes)

There were increases in ongoing ELOP funding allocated to districts once the governor's budget was approved. The governor's budget also approved a one time Student Support and Professional Block Grant and Learning Recovery Emergency Block Grant in the current year.

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

Current Year (2025-26)	13,325,111.57	16,915,170.02	26.9%	Yes
1st Subsequent Year (2026-27)	13,229,208.00	14,619,520.00	10.5%	Yes
2nd Subsequent Year (2027-28)	13,058,312.00	14,238,020.00	9.0%	Yes

Explanation:
(required if Yes)

The district received a one-time payment of \$1.1 million in the current year for a flood insurance claim. The district also received a one-time payment of \$750 thousand for CDO library land lease. The district also went self insured for dental and vision plans, so revenue was increased by \$1.4 million in the current year and out years.

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

Current Year (2025-26)	9,655,954.39	11,093,513.85	14.9%	Yes
1st Subsequent Year (2026-27)	10,241,100.00	10,291,307.00	.5%	No
2nd Subsequent Year (2027-28)	7,728,241.50	7,461,974.00	-3.4%	No

Explanation:
(required if Yes)

Increase in the current year is due to carryover from the prior year.

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

Current Year (2025-26)	17,647,320.52	20,772,937.86	17.7%	Yes
1st Subsequent Year (2026-27)	17,196,491.00	20,943,772.00	21.8%	Yes
2nd Subsequent Year (2027-28)	17,715,250.00	21,094,625.00	19.1%	Yes

Explanation:
(required if Yes)

Increase in for self funded dental and vision costs offset with an increase in revenue. Increases for solar consulting and facility master plan services. Shifts from material and supply costs. Increases for non-public school costs.

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)	54,568,558.69	68,873,939.48	26.2%	Not Met
1st Subsequent Year (2026-27)	50,129,139.00	58,856,677.00	17.4%	Not Met
2nd Subsequent Year (2027-28)	50,628,409.00	58,470,901.00	15.5%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2025-26)	27,303,274.91	31,866,451.71	16.7%	Not Met
1st Subsequent Year (2026-27)	27,437,591.00	31,235,079.00	13.8%	Not Met
2nd Subsequent Year (2027-28)	25,443,491.50	28,556,599.00	12.2%	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)	Increase in federal revenue in the current year is due to carryover of federal revenue not spent from the prior year.
Explanation: Other State Revenue (linked from 6A if NOT met)	There were increases in ongoing ELOP funding allocated to districts once the governor's budget was approved. The governor's budget also approved a one time Student Support and Professional Block Grant and Learning Recovery Emergency Block Grant in the current year.
Explanation: Other Local Revenue (linked from 6A if NOT met)	The district received a one-time payment of \$1.1 million in the current year for a flood insurance claim. The district also received a one-time payment of \$750 thousand for CDO library land lease. The district also went self insured for dental and vision plans, so revenue was increased by \$1.4 million in the current year and out years.

- 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)	Increase in the current year is due to carryover from the prior year.
Explanation: Services and Other Exps (linked from 6A if NOT met)	Increase in for self funded dental and vision costs offset with an increase in revenue. Increases for solar consulting and facility master plan services. Shifts from material and supply costs. Increases for non-public school costs.

7. CRITERION: Facilities Maintenance

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

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

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

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

		First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
Required Minimum Contribution			
1. OMMA/RMA Contribution	5,894,915.09	7,023,025.26	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		6,518,317.01	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Available Reserve Percentages (Criterion 10C, Line 9)	4.0%	4.1%	4.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.3%	1.4%	1.4%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance (Form 011, Section E)	Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2025-26)	(13,499,008.96)	121,024,989.99	11.2%	Not Met
1st Subsequent Year (2026-27)	(8,214,811.00)	115,566,453.00	7.1%	Not Met
2nd Subsequent Year (2027-28)	(7,833,478.00)	116,993,969.00	6.7%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The district is working on reducing the deficit. There was \$6 million in budget savings that were identified and implemented in the 25/26 budget year. Additional savings will be considered in future years as needed to eliminate the deficit.

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)	34,695,937.93	Met
1st Subsequent Year (2026-27)	25,410,907.93	Met
2nd Subsequent Year (2027-28)	19,869,474.93	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)	28,253,283.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	9,766	9,720	9,673
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):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

No

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

b. Special Education Pass-through Funds

(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
0.00	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)	219,135,999.44	208,478,648.00	207,945,095.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	219,135,999.44	208,478,648.00	207,945,095.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	6,574,079.98	6,254,359.44	6,238,352.85
6.	Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	6,574,079.98	6,254,359.44	6,238,352.85

10C. Calculating the District's Available Reserve Amount

DATAENTRY: 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		
Reserve Amounts		Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(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	0.00	
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	6,574,079.98	6,254,359.18	6,238,353.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	2,213,780.50	2,213,780.50	2,213,780.50
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	District's Available Reserve Amount (Lines C1 thru C7)	8,787,860.48	8,468,139.68	8,452,133.50
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.01%	4.06%	4.06%
District's Reserve Standard (Section 10B, Line 7):		6,574,079.98	6,254,359.44	6,238,352.85
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATAENTRY: 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)	(42,412,442.70)	(38,338,051.57)	-9.6%	(4,074,391.13)	Not Met
1st Subsequent Year (2026-27)	(41,073,217.00)	(39,068,103.00)	-4.9%	(2,005,114.00)	Met
2nd Subsequent Year (2027-28)	(42,376,312.00)	(40,542,748.00)	-4.3%	(1,833,564.00)	Met
1b. Transfers In, General Fund *					
Current Year (2025-26)	39,128.49	34,150.14	-12.7%	(4,978.35)	Met
1st Subsequent Year (2026-27)	39,128.00	34,150.00	-12.7%	(4,978.00)	Met
2nd Subsequent Year (2027-28)	39,128.00	34,150.00	-12.7%	(4,978.00)	Met
1c. Transfers Out, General Fund *					
Current Year (2025-26)	35,000.00	35,000.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	35,000.00	35,000.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	35,000.00	35,000.00	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)

Expenditures were moved from restricted to unrestricted based on our special ed MOE.

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)

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

Other Long-term Commitments (continued):

Has total annual payment increased over prior year (2024-25)?

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)

Increase in annual payment due to increase in principal and interest due on general obligation bonds.

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

37,149,647.00	35,729,035.00
0.00	0.00
37,149,647.00	35,729,035.00

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

Actuarial	Actuarial
Jun 30, 2024	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

3,169,861.00	3,090,129.00
3,090,129.00	3,021,933.00
3,015,202.00	3,045,230.00

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

2,238,091.17	2,217,815.20
2,349,996.00	2,328,706.00
2,467,496.00	2,445,141.00

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

2,238,091.17	2,217,815.20
2,349,996.00	2,328,706.00
2,467,496.00	2,445,141.00

- d. Number of retirees receiving OPEB benefits

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

156	155
156	155
156	155

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)

Yes

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

Yes

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

Yes

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

0.00	0.00
0.00	0.00

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

2,179,386.00	3,959,420.24
2,275,331.00	3,138,548.24
2,338,358.00	3,687,206.24

b. Amount contributed (funded) for self-insurance programs

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

2,179,386.00	3,959,420.24
2,275,331.00	3,138,548.24
2,338,358.00	3,687,206.24

4 Comments:

The district is a member of the San Diego County Office of Education Joint Powers Association self insurance pool. The district participates in the property and liability insurance and workers comp insurance. The reserves and risk levels, funding approach, and basis for valuation are determined by an actuary. The district is also self-funded for vision and dental insurance.

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	689.00	662.98	662.98	662.98

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

922,853

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

Yes	Yes	Yes
7,731,418	8,504,560	9,355,015
100.0%	100.0%	100.0%
10.0%	10.0%	10.0%

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

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

No		

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
708,054	717,962	723,617
1.4%	1.4%	1.4%

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	724.00	721.88	721.88	721.88

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

516,902

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

Yes	Yes	Yes
8,418,287	9,260,116	10,186,127
100.0%	100.0%	100.0%
10.0%	10.0%	10.0%

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

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

No

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

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

Yes	Yes	Yes
233,304	236,424	238,994
1.3%	1.3%	1.3%

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

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

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?

No

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	83.00	76.60	76.60	76.60

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

No

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

Yes

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

145,036

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

4. Amount included for any tentative salary schedule increases

0

0

0

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

Yes	Yes	Yes
893,280	982,608	1,080,868
100.0%	100.0%	100.0%
10.0%	10.0%	10.0%

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Yes	Yes	Yes
52,061	52,789	53,244
1.4%	1.4%	1.4%

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

Yes	Yes	Yes
20,000	20,000	20,000
0.0%	0.0%	0.0%

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

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

2.

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

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SACS Financial Reporting Software - SACS V14
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ADDITIONAL FISCAL INDICATORS

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

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

No

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

Yes

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?

Yes

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)

A3: Enrollment has increased by 1 student over the prior year. A6: District paid benefits end at age 65 in all cases with the exception of four retired superintendents who are currently receiving lifetime benefits under special board authorization.

End of School District First Interim Criteria and Standards Review

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)	9,886.11	9,886.11	9,766.29	9,886.11	0.00	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	9,886.11	9,886.11	9,766.29	9,886.11	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools	1.93	1.93	7.27	7.27	5.34	277.0%
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	1.93	1.93	7.27	7.27	5.34	277.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	9,888.04	9,888.04	9,773.56	9,893.38	5.34	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA					0.00	
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA					0.00	
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA						

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

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	136,572,543.00	2.00%	139,300,076.00	2.58%	142,895,896.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	4,251,677.26	.78%	4,285,019.00	1.61%	4,354,193.00
4. Other Local Revenues	8600-8799	5,005,662.20	(44.05%)	2,800,500.00	(13.62%)	2,419,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	34,150.14	0.00%	34,150.00	0.00%	34,150.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(38,338,051.57)	1.90%	(39,068,103.00)	3.77%	(40,542,748.00)
6. Total (Sum lines A1 thru A5c)		107,525,981.03	(.16%)	107,351,642.00	1.68%	109,160,491.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				55,851,561.81		56,294,319.00
b. Step & Column Adjustment				770,751.55		776,861.60
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(327,994.36)		(834,575.60)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	55,851,561.81	.79%	56,294,319.00	(.10%)	56,236,605.00
2. Classified Salaries						
a. Base Salaries				17,910,935.50		18,105,613.00
b. Step & Column Adjustment				236,424.35		238,994.09
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(41,746.85)		(39,968.09)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,910,935.50	1.09%	18,105,613.00	1.10%	18,304,639.00
3. Employee Benefits	3000-3999	28,281,565.97	3.87%	29,374,756.00	4.55%	30,710,336.00
4. Books and Supplies	4000-4999	4,993,491.97	(7.21%)	4,633,328.00	2.24%	4,737,136.00
5. Services and Other Operating Expenditures	5000-5999	13,853,615.82	(7.83%)	12,768,716.00	6.77%	13,633,084.00
6. Capital Outlay	6000-6999	904,869.47	(79.72%)	183,502.00	2.72%	188,493.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	75,000.00	2.82%	77,115.00	2.72%	79,213.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(881,050.55)	2.82%	(905,896.00)	2.72%	(930,537.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	35,000.00	0.00%	35,000.00	0.00%	35,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(5,000,000.00)		(6,000,000.00)
11. Total (Sum lines B1 thru B10)		121,024,989.99	(4.51%)	115,566,453.00	1.24%	116,993,969.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(13,499,008.96)		(8,214,811.00)		(7,833,478.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		36,339,601.14		22,840,592.18		14,625,781.18
2. Ending Fund Balance (Sum lines C and D1)		22,840,592.18		14,625,781.18		6,792,303.18
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	226,343.00		226,343.00		226,343.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		
2. Other Commitments	9760	16,040,169.20		8,145,079.00		327,607.18
d. Assigned	9780	0.00		0.00		
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789	6,574,079.98		6,254,359.18		6,238,353.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		22,840,592.18		14,625,781.18		6,792,303.18
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,574,079.98		6,254,359.18		6,238,353.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	2,213,780.50		2,213,780.50		2,213,780.50
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		8,787,860.48		8,468,139.68		8,452,133.50
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Adjustments to salaries due to declining enrollment. There is a budget reduction of \$5,000,000 in 26/27 and an additional \$1,000,000 in 27/28 per SDCOE and the LMSV Board.						

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	1,002,715.00	0.00%	1,002,715.00	0.00%	1,002,715.00
2. Federal Revenues	8100-8299	8,974,818.96	(23.44%)	6,871,486.00	0.00%	6,871,486.00
3. Other State Revenues	8300-8599	38,732,273.24	(14.59%)	33,080,652.00	(.22%)	33,007,202.00
4. Other Local Revenues	8600-8799	11,909,507.82	(.76%)	11,819,020.00	0.00%	11,819,020.00
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	38,338,051.57	1.90%	39,068,103.00	3.77%	40,542,748.00
6. Total (Sum lines A1 thru A5c)		98,957,366.59	(7.19%)	91,841,976.00	1.53%	93,243,171.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				25,713,646.71		22,579,726.00
b. Step & Column Adjustment				354,848.32		311,600.22
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,488,769.03)		(327,878.22)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	25,713,646.71	(12.19%)	22,579,726.00	(.07%)	22,563,448.00
2. Classified Salaries						
a. Base Salaries				23,350,786.10		23,236,365.00
b. Step & Column Adjustment				308,230.38		306,720.02
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(422,651.48)		94,671.98
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	23,350,786.10	(.49%)	23,236,365.00	1.73%	23,637,757.00
3. Employee Benefits	3000-3999	31,483,363.04	3.17%	32,480,656.00	3.94%	33,759,847.00
4. Books and Supplies	4000-4999	6,100,021.88	(7.25%)	5,657,979.00	(51.84%)	2,724,838.00
5. Services and Other Operating Expenditures	5000-5999	6,919,322.04	18.15%	8,175,056.00	(8.73%)	7,461,541.00
6. Capital Outlay	6000-6999	3,917,819.13	(96.46%)	138,708.00	2.72%	142,481.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	626,050.55	2.82%	643,705.00	2.72%	661,214.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		98,111,009.45	(5.30%)	92,912,195.00	(2.11%)	90,951,126.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		846,357.14		(1,070,219.00)		2,292,045.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		11,008,988.61		11,855,345.75		10,785,126.75
2. Ending Fund Balance (Sum lines C and D1)		11,855,345.75		10,785,126.75		13,077,171.75
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	11,855,345.75		10,785,126.75		13,077,171.75
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	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,855,345.75		10,785,126.75		13,077,171.75
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Adjustments to salaries due to declining enrollment.						

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	137,575,258.00	1.98%	140,302,791.00	2.56%	143,898,611.00
2. Federal Revenues	8100-8299	8,974,818.96	(23.44%)	6,871,486.00	0.00%	6,871,486.00
3. Other State Revenues	8300-8599	42,983,950.50	(13.07%)	37,365,671.00	(.01%)	37,361,395.00
4. Other Local Revenues	8600-8799	16,915,170.02	(13.57%)	14,619,520.00	(2.61%)	14,238,020.00
5. Other Financing Sources						
a. Transfers In	8900-8929	34,150.14	0.00%	34,150.00	0.00%	34,150.00
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)		206,483,347.62	(3.53%)	199,193,618.00	1.61%	202,403,662.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				81,565,208.52		78,874,045.00
b. Step & Column Adjustment				1,125,599.87		1,088,461.82
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,816,763.39)		(1,162,453.82)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	81,565,208.52	(3.30%)	78,874,045.00	(.09%)	78,800,053.00
2. Classified Salaries						
a. Base Salaries				41,261,721.60		41,341,978.00
b. Step & Column Adjustment				544,654.73		545,714.11
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(464,398.33)		54,703.89
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	41,261,721.60	.19%	41,341,978.00	1.45%	41,942,396.00
3. Employee Benefits	3000-3999	59,764,929.01	3.50%	61,855,412.00	4.23%	64,470,183.00
4. Books and Supplies	4000-4999	11,093,513.85	(7.23%)	10,291,307.00	(27.49%)	7,461,974.00
5. Services and Other Operating Expenditures	5000-5999	20,772,937.86	.82%	20,943,772.00	.72%	21,094,625.00
6. Capital Outlay	6000-6999	4,822,688.60	(93.32%)	322,210.00	2.72%	330,974.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	75,000.00	2.82%	77,115.00	2.72%	79,213.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(255,000.00)	2.82%	(262,191.00)	2.72%	(269,323.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	35,000.00	0.00%	35,000.00	0.00%	35,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(5,000,000.00)		(6,000,000.00)
11. Total (Sum lines B1 thru B10)		219,135,999.44	(4.86%)	208,478,648.00	(.26%)	207,945,095.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(12,652,651.82)		(9,285,030.00)		(5,541,433.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		47,348,589.75		34,695,937.93		25,410,907.93
2. Ending Fund Balance (Sum lines C and D1)		34,695,937.93		25,410,907.93		19,869,474.93
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	226,343.00		226,343.00		226,343.00
b. Restricted	9740	11,855,345.75		10,785,126.75		13,077,171.75
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	16,040,169.20		8,145,079.00		327,607.18
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789	6,574,079.98		6,254,359.18		6,238,353.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		34,695,937.93		25,410,907.93		19,869,474.93
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,574,079.98		6,254,359.18		6,238,353.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,213,780.50		2,213,780.50		2,213,780.50
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		8,787,860.48		8,468,139.68		8,452,133.50
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.01%		4.06%		4.06%
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?	No					
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)		9,766.29		9,719.70		9,673.09
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		219,135,999.44		208,478,648.00		207,945,095.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		219,135,999.44		208,478,648.00		207,945,095.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		6,574,079.98		6,254,359.44		6,238,352.85
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)		6,574,079.98		6,254,359.44		6,238,352.85
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

La Mesa-Spring Valley (68197) - 1ST INTERIM LCFF CALCULATION		11.5.25		
		2025-26	2026-27	2027-28
General Assumptions				
COLA & Augmentation		2.30%	3.02%	3.42%
Base Grant Proration Factor		0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor		0.00%	0.00%	0.00%
Student Assumptions:				
Enrollment Count		10,470	10,420	10,370
Unduplicated Pupil Count (UPC)		6,953	6,920	6,887
Unduplicated Pupil Percentage (UPP)		67.16%	66.64%	66.41%
Current Year LCFF Average Daily Attendance (ADA)		9,773.56	9,726.97	9,680.36
Funded LCFF ADA		9,893.38	9,825.57	9,757.72
LCFF ADA Funding Method		3PY Average	3PY Average	3PY Average
Current Year Necessary Small School (NSS) ADA		-	-	-
Funded NSS ADA		-	-	-
LCFF Entitlement Summary				
Base Grant		\$102,933,545	\$105,305,820	\$108,140,733
Grade Span Adjustment		4,902,918	5,061,675	5,245,128
Adjusted Base Grant		\$107,836,463	\$110,367,495	\$113,385,861
Supplemental Grant		14,484,593	14,709,780	15,059,910
Concentration Grant		8,523,395	8,350,404	8,409,262
Total Base, Supplemental and Concentration Grant		\$130,844,451	\$133,427,679	\$136,855,033
Allowance: Necessary Small School		-	-	-
Add-on: Targeted Instructional Improvement Block Grant		939,600	939,600	939,600
Add-on: Home-to-School Transportation		1,071,568	1,103,929	1,141,683
Add-on: Small School District Bus Replacement Program		-	-	-
Add-on: Economic Recovery Target		-	-	-
Add-on: Transitional Kindergarten		3,716,924	3,828,868	3,959,580
Total Allowance and Add-On Amounts		\$5,728,092	\$5,872,397	\$6,040,863
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)		\$136,572,543	\$139,300,076	\$142,895,896
Miscellaneous Adjustments		-	-	-
Total LCFF Entitlement (excludes Additional State Aid)		\$ 136,572,543	\$ 139,300,076	\$ 142,895,896
LCFF Entitlement Per ADA (excludes Categorical MSA)		\$ 13,804	\$ 14,177	\$ 14,644
Additional State Aid		-	-	-
Total LCFF Entitlement with Additional State Aid		136,572,543	139,300,076	142,895,896
LCFF Sources Summary				
Funding Source Summary				
Local Revenue and In-Lieu of Property Taxes (net for school districts)		\$ 47,580,446	\$ 47,568,593	\$ 47,556,573
Education Protection Account Entitlement (includes \$200/minimum per ADA)		\$ 21,479,897	\$ 23,084,920	\$ 25,001,052
Net State Aid (excludes Additional State Aid)		\$ 67,512,200	\$ 68,646,563	\$ 70,338,271
Additional State Aid		\$ -	\$ -	\$ -
Total Funding Sources		\$ 136,572,543	\$ 139,300,076	\$ 142,895,896
Funding Source by Resource-Object				
State Aid (Resource Code 0000, Object Code 8011)		\$ 67,512,200	\$ 68,646,563	\$ 70,338,271
EPA, Current Year (Resource 1400, Object Code 8012)		\$ 21,479,897	\$ 23,084,920	\$ 25,001,052
(P-2 plus Current Year Accrual)				
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)		\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)				
Property Taxes (Object 8021 to 8089)		\$ 49,364,590	\$ 49,364,590	\$ 49,364,590
% Change		2.5506%	0.0000%	0.0000%
In-Lieu of Property Taxes (Object Code 8096)		(1,784,144)	(1,795,997)	(1,808,017)
Entitlement and Source Reconciliation				
Basic Aid/Excess Tax District Status		Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Total LCFF Entitlement		\$ 136,572,543	\$ 139,300,076	\$ 142,895,896
Additional State Aid		\$ -	\$ -	\$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)		\$ -	\$ -	\$ -
Excess Taxes before Minimum State Aid		\$ -	\$ -	\$ -
Total Funding Sources		\$ 136,572,543	\$ 139,300,076	\$ 142,895,896
LCAP Percentage to Increase or Improve Services Calculation				
Base Grant (Excludes add-ons for TIIG & Transportation)		\$ 111,553,387	\$ 114,196,363	\$ 117,345,441
Supplemental and Concentration Grant funding in the LCAP year		\$ 23,007,988	\$ 23,060,184	\$ 23,469,172
Projected Additional 15% Concentration Grant funding in the LCAP year		\$ 1,966,938	\$ 1,927,016	\$ 1,940,598
Percentage to Increase or Improve Services		20.63%	20.19%	20.00%
Necessary Small School Allowance by School				
District Current Year Necessary Small School (NSS) ADA		-	-	-
District Funded NSS ADA		-	-	-
District NSS Allowance		\$ -	\$ -	\$ -
NSS #1				
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		Current Yr	Current Yr	Current Yr
CY ADA (Actual)		-	-	-
Funded ADA for NSS		-	-	-
Funded NSS Allowance		\$ -	\$ -	\$ -

La Mesa-Spring Valley (68197) - 1ST INTERIM LCFF CALCULATION		11.5.25		
		2025-26	2026-27	2027-28
NSS #2				
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		Current Yr	Current Yr	Current Yr
CY ADA (Actual)		-	-	-
Funded ADA for NSS		-	-	-
Funded NSS Allowance	\$	-	-	-
NSS #3				
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		Current Yr	Current Yr	Current Yr
CY ADA (Actual)		-	-	-
Funded ADA for NSS		-	-	-
Funded NSS Allowance	\$	-	-	-
NSS #4				
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		Current Yr	Current Yr	Current Yr
CY ADA (Actual)		-	-	-
Funded ADA for NSS		-	-	-
Funded NSS Allowance	\$	-	-	-
NSS #5				
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		Current Yr	Current Yr	Current Yr
CY ADA (Actual)		-	-	-
Funded ADA for NSS		-	-	-
Funded NSS Allowance	\$	-	-	-
PER-ADA FUNDING LEVELS				
Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	\$	13,738.88	\$ 14,102.29	\$ 14,559.86
Grades 4-6	\$	12,632.29	\$ 12,965.88	\$ 13,387.88
Grades 7-8	\$	13,006.01	\$ 13,350.32	\$ 13,784.98
Grades 9-12	\$	15,465.49	\$ 15,874.59	\$ 16,390.86
Base Grants				
Grades TK-3	\$	10,256	\$ 10,566	\$ 10,927
Grades 4-6	\$	10,411	\$ 10,725	\$ 11,092
Grades 7-8	\$	10,719	\$ 11,043	\$ 11,421
Grades 9-12	\$	12,423	\$ 12,798	\$ 13,236
Grade Span Adjustment				
Grades TK-3	\$	1,067	\$ 1,099	\$ 1,136
Grades 9-12	\$	323	\$ 333	\$ 344
Prorated Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	\$	11,323	\$ 11,665	\$ 12,063
Grades 4-6	\$	10,411	\$ 10,725	\$ 11,092
Grades 7-8	\$	10,719	\$ 11,043	\$ 11,421
Grades 9-12	\$	12,746	\$ 13,131	\$ 13,580
Prorated Base Grants				
Grades TK-3	\$	10,256	\$ 10,566	\$ 10,927
Grades 4-6	\$	10,411	\$ 10,725	\$ 11,092
Grades 7-8	\$	10,719	\$ 11,043	\$ 11,421
Grades 9-12	\$	12,423	\$ 12,798	\$ 13,236
Prorated Grade Span Adjustment				
Grades TK-3	\$	1,067	\$ 1,099	\$ 1,136
Grades 9-12	\$	323	\$ 333	\$ 344
Supplemental Grant		20%	20%	20%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	\$	2,265	\$ 2,333	\$ 2,413
Grades 4-6	\$	2,082	\$ 2,145	\$ 2,218
Grades 7-8	\$	2,144	\$ 2,209	\$ 2,284
Grades 9-12	\$	2,549	\$ 2,626	\$ 2,716
Actual - 1.00 ADA, Local UPP as follows:		67.1600%	66.64%	66.41%
Grades TK-3	\$	1,521	\$ 1,555	\$ 1,602
Grades 4-6	\$	1,398	\$ 1,429	\$ 1,473
Grades 7-8	\$	1,440	\$ 1,472	\$ 1,517
Grades 9-12	\$	1,712	\$ 1,750	\$ 1,804
Concentration Grant (>55% population)		65%	65%	65%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	\$	7,360	\$ 7,582	\$ 7,841
Grades 4-6	\$	6,767	\$ 6,971	\$ 7,210
Grades 7-8	\$	6,967	\$ 7,178	\$ 7,424
Grades 9-12	\$	8,285	\$ 8,535	\$ 8,827
Actual - 1.00 ADA, Local UPP >55% as follows:		12.1600%	11.6400%	11.4100%
Grades TK-3	\$	895	\$ 883	\$ 895
Grades 4-6	\$	823	\$ 811	\$ 823
Grades 7-8	\$	847	\$ 836	\$ 847
Grades 9-12	\$	1,007	\$ 993	\$ 1,007

2025-26 CASHFLOW

District's authorizing signature

8000-8998	TOTAL REVENUE	\$ 5,111,704	\$ 5,723,809	\$ 15,535,140	\$ 15,933,844	\$ 13,823,334	\$ 29,709,683	\$ 18,657,765	\$ 11,903,645	\$ 17,994,473	\$ 25,249,788	\$ 12,793,809	\$ 21,640,408	\$ 194,077,402	\$ 206,483,347	\$ 8,182,956	\$ -	\$ 4,222,990	\$ 206,483,347
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1000-7998	TOTAL EXPENDITURES	\$ 10,407,676	\$ 14,554,268	\$ 20,605,749	\$ 15,723,718	\$ 16,602,355	\$ 16,648,299	\$ 17,786,508	\$ 17,250,870	\$ 16,854,165	\$ 17,883,610	\$ 21,142,997	\$ 27,712,492	\$ 213,172,708	\$ 219,136,001	\$ 5,963,293	\$ -	\$ -	\$ 219,136,001
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North Dakota Secretary of Education

LIABILITIES & DEFERRED INFLOWS				Beginning Bal										Ending Balance							
9.1	NP	9500-9599	Payables	\$	7,253,437	\$	(3,501,996)	\$	(116,251)	\$	(717,012)	\$	(537,816)	\$	-	\$	-	\$	-	\$	(0)
9.2	NP	9650-9659	Unearned Revenue	\$	94,310	\$	-	\$	(93,810)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
9.3	NP	9690-9699	Deferred Inflows of Resources	\$	-															\$	-
9.4	M	95XX	Deferrals (Excl. Adj. & PY Recomp.)	\$	-	\$	-	\$	-	\$	-									\$	-
9500-9699 TOTAL CURRENT LIABILITIES				\$	7,347,747	\$	(3,501,996)	\$	(210,061)	\$	(717,012)	\$	(537,816)	\$	-	\$	-	\$	-	\$	(0)

OTHER ACTIVITY				Beginning Bal										Ending Balance					
10.1	NP	9793	Audit Adjustments	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
10.2	NP	9795	Other Restatements	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
10.3	NP	7999	Expense Suspense	\$	(734,450)	\$	(1,845,491)	\$	2,600,877	\$	(20,936)	\$	-	\$	-	\$	-	\$	-
10.4	NP	8999	Revenue Suspense	\$	10,814,633	\$	(10,240,241)	\$	(328,526)	\$	(245,863)	\$	(3)	\$	-	\$	-	\$	0
10.5	NP	9910	Payroll Suspense	\$	(701,033)	\$	579,913	\$	40,807	\$	11,873	\$	68,440	\$	-	\$	-	\$	0
10.6	NP	Multiple	Treasury Reconciling Items	\$	(988)	\$	988	\$	(2)	\$	2							\$	-
9111-9499 TOTAL OTHER ACTIVITY				\$	9,378,163	\$	(11,604,832)	\$	2,313,156	\$	(254,924)	\$	68,437	\$	-	\$	-	\$	-

ENDING BALANCE SUBTOTAL Prior to Borrowing				\$	36,500,815	\$	26,943,230	\$	25,761,443	\$	26,581,344	\$	23,871,849	\$	36,933,233	\$	37,804,489	\$	31,501,004	\$	32,641,312	\$	40,007,490	\$	31,658,301	\$	25,931,483	\$	17,009,223
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BORROWING ACTIVITY			Beginning Bal																Ending Balance																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
11.1	M	9640	TRAN / TTF Principal Amounts	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$

TOTAL BEGINNING BALANCES (Excluding 9110) Prior Year Transactions				\$	(8,921,171)														\$	(8,921,171)
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ENDING CASH BALANCE				9110	\$	38,823,704	\$	29,266,120	\$	25,761,443	\$	28,905,322	\$	26,194,738	\$	39,256,122	\$	40,127,379	\$	33,823,893	\$	34,964,201	\$	42,330,379	\$	33,981,190	\$	28,253,283	\$	28,253,283
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LA MESA-SPRING VALLEY

2026-27 CASHFLOW

UPDATE DATE		ACTUALS END BAL TO MONTH OF:		LEAD	BUSINESS UNIT	BUSINESS ADVISOR		District's authorizing signature																			
11/14/2025		OCTOBER 2025-26		68197	02000	A. Davis																					
								JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL	1st INTERIM	July Accrual	August Accrual	Other Months	Fiscal Year		
								BEGINNING BALANCE:	\$ 28,253,283	\$ 12,309,459	\$ 1,233,784	\$ (127,052)	\$ (7,280,421)	\$ (9,861,551)	\$ (824,698)	\$ (221,396)	\$ (6,415,643)	\$ (5,698,366)	\$ 1,892,355	\$ (5,518,386)	July - June 30th	BUDGET 2026-27	ACCRUALS FY 2026-27			2026-27	
																							Total				
LCFF SOURCES																											
1.1	S	8011		LCFF				\$ 3,432,328	\$ 3,432,328	\$ 6,178,191	\$ 6,178,191	\$ 6,178,191	\$ 6,178,191	\$ 6,178,191	\$ 6,178,191	\$ 6,178,191	\$ 6,178,191	\$ 6,178,191	\$ 6,178,191	\$ 68,646,563	\$ 68,646,563	\$	-			\$ 68,646,563	
1.2	S	8021-8046		Property Taxes				\$ 240,433	\$ 860,235	\$ 288,223	\$ 730,506	\$ 3,827,002	\$ 13,307,913	\$ 6,718,120	\$ 1,483,099	\$ 1,239,173	\$ 15,077,555	\$ 2,372,112	\$ 2,116,004	\$ 48,260,374	\$ 48,260,374	\$	-			\$ 48,260,374	
1.3	S	8012		EPA				\$ -	\$ -	\$ 5,771,230	\$ -	\$ -	\$ 5,771,230	\$ -	\$ -	\$ 5,771,230	\$ -	\$ -	\$ 5,771,230	\$ 23,084,920	\$ 23,084,920	\$	-			\$ 23,084,920	
1.4	S	8047		RDA Residual Balance & CRD				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 552,108	\$ 1,104,216	\$ 1,104,216	\$	-			\$ 1,104,216	
1.5	S	8096		Charter In Lieu Taxes				\$ -	\$ (107,760)	\$ (215,520)	\$ (143,680)	\$ (143,680)	\$ (143,680)	\$ (143,680)	\$ (125,720)	\$ (125,720)	\$ (125,720)	\$ (377,159)	\$ (1,795,997)	\$ (1,795,997)	\$	-			\$ (1,795,997)		
1.6	S	8097		Special Education - Prop Tax Transfer				\$ -	\$ -	\$ -	\$ -	\$ 250,679	\$ -	\$ -	\$ -	\$ 250,679	\$ -	\$ -	\$ 501,358	\$ 1,002,715	\$ 1,002,715	\$	-			\$ 1,002,715	
1.7	A	Multiple		Other Revenue Sources				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-			\$ -	
8000-8099								TOTAL LCFF SOURCES	\$ 3,672,761	\$ 4,184,803	\$ 12,022,124	\$ 6,765,016	\$ 10,112,192	\$ 25,113,654	\$ 13,304,739	\$ 7,517,610	\$ 13,313,552	\$ 21,130,026	\$ 8,424,582	\$ 14,741,731	\$ 140,302,791	\$ 140,302,791	\$	-	\$ -	\$ -	\$ 140,302,791
FEDERAL REVENUE																											
2.1	A	8110		Impact Aid				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-			\$ -	
2.2	S	8181&8182		Special Education				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,184,049	\$	-	\$ -	\$ 3,184,049	\$ 3,184,049	
2.3	S/A	8285	9010 roll-up	Federal Pass Through				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-			\$ -	
2.4	S	8290	3010&3025	Title I - Fed Cash Mgmt System				\$ -	\$ -	\$ 700,538	\$ -	\$ -	\$ 700,538	\$ -	\$ -	\$ 700,538	\$ -	\$ -	\$ 700,538	\$ 2,802,150	\$ 2,802,150	\$	-	\$ -	\$ -	\$ 2,802,150	
2.5	S	8290	4035	Title II - Fed Cash Mgmt System				\$ -	\$ -	\$ 96,301	\$ -	\$ -	\$ 96,301	\$ -	\$ -	\$ 96,301	\$ -	\$ -	\$ 96,301	\$ 385,204	\$ 385,204	\$	-	\$ -	\$ -	\$ 385,204	
2.6	S	8290	4201&4203	Title III - Fed Cash Mgmt System				\$ -	\$ -	\$ 71,015	\$ -	\$ -	\$ 71,015	\$ -	\$ -	\$ 71,015	\$ -	\$ -	\$ 71,015	\$ 284,061	\$ 284,061	\$	-	\$ -	\$ -	\$ 284,061	
2.7	A	Multiple		Other Federal				\$ -	\$ -	\$ 33,915	\$ 3,046	\$ 3,197	\$ 43	\$ (22)	\$ 26,787	\$ 20,414	\$ 9,203	\$ 18,556	\$ 75,024	\$ 190,164	\$ 216,022	\$	-		\$ 25,858	\$ 216,022	
2.8	M	8220&8290	Multiple	Other Federal (One-Time Funding)				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-			\$ -	
8100-8299								TOTAL FEDERAL REVENUE	\$ -	\$ 33,915	\$ 870,900	\$ 3,197	\$ 43	\$ 867,832	\$ 26,787	\$ -	\$ 888,268	\$ 9,203	\$ 18,556	\$ 942,878	\$ 3,661,579	\$ 6,871,486	\$	-	\$ -	\$ 3,209,907	\$ 6,871,486
OTHER STATE REVENUE																											
3.1	S	8311-8319	6500&6510	PA Sp. Ed. (SELPA Administrator & Infection)				\$ 47,156	\$ 47,156	\$ 84,881	\$ 84,881	\$ 84,881	\$ 84,881	\$ 84,881	\$ 86,437	\$ 86,437	\$ 86,437	\$ 86,437	\$ 113,843	\$ 978,305	\$ 978,305	\$	-	\$ -	\$ -	\$ 978,305	
3.2	M	8311-8319		PA Recomputations CY & PY				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-			\$ -	
3.3	S	8550		Mandate Block				\$ -	\$ -	\$ -	\$ -	\$ 379,175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 379,175	\$ 379,175	\$	-	\$ -	\$ -	\$ 379,175	
3.4	S	8560		Lottery				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 694,557	\$ -	\$ 694,557	\$ -	\$ 694,557	\$ 2,083,670	\$ 2,778,226	\$	-	\$ -	\$ 694,557	\$ 2,778,226
3.5	S	8590	0000	PA Home to School Transportation				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-			\$ -	
3.6	S	8590	2600	PA Expanded Learning Opportunities Program (TK/K-6)				\$ 706,804	\$ 706,804	\$ 1,272,247	\$ 1,272,247	\$ 1,272,247	\$ 1,272,247	\$ 1,272,247	\$ 1,272,247	\$ 1,272,247	\$ 1,272,247	\$ 1,272,247	\$ 1,272,247	\$ 14,136,078	\$ 14,136,078	\$	-			\$ 14,136,078	
3.7	S	8590	6546	PA Mental Health-Related Services				\$ 41,439	\$ 41,439	\$ 74,590	\$ 74,590	\$ 74,590	\$ 74,590	\$ 74,590	\$ 74,590	\$ 74,590	\$ 74,590	\$ 74,590	\$ 74,590	\$ 828,773	\$ 828,773	\$	-			\$ 828,773	
3.8	S	8590	6547	PA SpEd Early Intervention Preschool Grant				\$ 52,006	\$ 52,006	\$ 93,612	\$ 93,612	\$ 93,612	\$ 93,612	\$ 93,612	\$ 93,612	\$ 93,612	\$ 93,612	\$ 93,612	\$ 93,612	\$ 1,040,129	\$ 1,040,129	\$	-			\$ 1,040,129	
3.9	S	8590	6770	PA Arts and Music in Schools (AMS) - (Prop 28)				\$ 95,339	\$ 95,339	\$ 171,610	\$ 171,610	\$ 171,610	\$ 171,610	\$ 171,610	\$ 171,610	\$ 171,610	\$ 171,610	\$ 171,610	\$ 171,610	\$ 1,906,783	\$ 1,906,783	\$	-			\$ 1,906,783	
3.10	S	8590	7399	PA LCFF Equity Multiplier				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-			\$ -	
3.11	O	8590	7690	STRS On-Behalf - Revenue				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,909,285	\$ 7,909,285	\$ 7,909,285	\$	-			\$ 7,909,285	
3.12	A	Multiple		Other State				\$ 54,085	\$ 84,462	\$ 148,178	\$ 297,098	\$ 237,085	\$ 259,312	\$ 918,706	\$ 977,977	\$ 263,017	\$ 163,737	\$ 514,179	\$ 3,491,081	\$ 7,408,916	\$ 7,408,916	\$	-		\$ -	\$ 7,408,916	
3.13	M	8520&8590	Multiple	Other State (One-Time Funding)				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-			\$ -	
8300-8599								TOTAL OTHER STATE REVENUE	\$ 996,829	\$ 1,027,206	\$ 1,845,118	\$ 1,994,037	\$ 2,313,200	\$ 1,956,251	\$ 3,310,201	\$ 2,676,472	\$ 1,961,512	\$ 2,556,789	\$ 2,212,674	\$ 13,820,825	\$ 36,671,114	\$ 37,365,670	\$	-	\$ -	\$ 694,557	\$ 37,365,670
OTHER LOCAL REVENUE																											
4.1	S	8792	SPED	PA Special Education - Pass Through				\$ 409,018	\$ 409,018	\$ 736,232	\$ 736,232	\$ 736,232	\$ 736,232	\$ 736,232	\$ 736,232	\$ 736,232	\$ 736,232	\$ 736,232	\$ 736,232	\$ 8,180,351	\$ 8,180,351	\$	-			\$ 8,180,351	
4.2	A	Multiple		Other Local				\$ 20,605	\$ 68,899	\$ 52,801	\$ 188,024	\$ 399,229	\$ 314,231	\$ 380,555	\$ 213,780	\$ 287,187	\$ 525,436	\$ 767,549	\$ 3,220,873	\$ 6,439,170	\$ 6,439,170	\$	-		\$ -	\$ 6,439,170	
8600-8799								TOTAL OTHER LOCAL REVENUE	\$ 429,623	\$ 477,917	\$ 789,033	\$ 924,255	\$ 1,135,460	\$ 1,050,463	\$ 1,116,787	\$ 950,012	\$ 1,023,419	\$ 1,261,668	\$ 1,503,781	\$ 3,957,104	\$ 14,619,521	\$ 14,619,521	\$	-	\$ -	\$ -	\$ 14,619,521
OTHER FINANCING SOURCES																											
5.1	A	8900-8998		Transfers In & Other Sources				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,502	\$ 12,502	\$ 34,150	\$ 21,648			\$ 34,150	
8900-8998								TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,502	\$ 12,502	\$ 34,150	\$ 21,648	\$ -	\$ -	\$ -	\$ 34,150
8000-8998								TOTAL REVENUE	\$ 5,099,213	\$ 5,723,841	\$ 15,527,174	\$ 9,686,506	\$ 13,560,895	\$ 28,988,200	\$ 17,758,513	\$ 11,144,094	\$ 17,186,751	\$ 24,957,686	\$ 12,159,594	\$ 33,475,040	\$ 195,267,507	\$ 199,193,618	\$ 21,648	\$ -	\$ -	\$ 3,904,464	\$ 199,193,618
SALARIES & BENEFITS																											
6.1	A	1000-1999		Certificated				\$ 4,787,654	\$ 6,081,189	\$ 6,365,135	\$ 6,428,235	\$ 6,475,559	\$ 6,522,883	\$ 7,209,088	\$ 6,617,532	\$ 6,656,969	\$ 6,775,280	\$ 6,900,000	\$ 6,800,000	\$ 77,619,525	\$ 78,874,044	\$ 1,254,519				\$ 78,874,044	
6.2	A	2000-2999		Classified				\$ 1,736,363	\$ 3,237,077	\$ 3,356,969	\$ 3,336,298	\$ 3,472,726	\$ 3,398,311	\$ 3,294,956	\$ 3,749,717	\$ 3,431,384	\$ 3,500,000	\$ 3,700,000	\$ 3,500,000	\$ 39							

LIABILITIES & DEFERRED INFLOWS			Beginning Bal															Ending Balance			
9.1	NP	9500-9599	Payables	\$	5,963,293	\$	(2,981,646)	\$	(2,385,317)	\$	(596,329)	\$	-	\$	-	\$	-	\$	-	\$	-
9.2	NP	9650-9659	Unearned Revenue	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
9.4	M	95XX	Deferrals (Excl. Adj. & PY Recomp.)	\$	-	\$	-													\$	-
9500-9699 TOTAL CURRENT LIABILITIES				\$	5,963,293	\$	(2,981,646)	\$	(2,385,317)	\$	(596,329)	\$	-	\$	-	\$	-	\$	-	\$	-

OTHER ACTIVITY			Beginning Bal																	Ending Balance	
10.1	NP	9793	Audit Adjustments	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
10.2	NP	9795	Other Restatements	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
10.3	NP	7999	Expense Suspense	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
10.4	NP	8999	Revenue Suspense	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
10.5	NP	9910	Payroll Suspense	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
10.6	NP	Multiple	Treasury Reconciling Items																	\$	-
9111-9499 TOTAL OTHER ACTIVITY				\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

ENDING BALANCE SUBTOTAL Prior to Borrowing	\$	12,309,459	\$	1,233,784	\$	(127,052)	\$	(7,280,421)	\$	(9,861,551)	\$	(824,698)	\$	(221,396)	\$	(6,415,643)	\$	(5,698,366)	\$	1,892,355	\$	(5,518,386)	\$	172,547	\$	18,541,785
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BORROWING ACTIVITY			Beginning Bal																		Ending Balance				
11.1	M	9640	TRAN / TTF Principal Amounts	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
11.2	M	8660	TRAN / TTF Premium	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
11.3	M	5800	TRAN / TTF Issuance Cost & Interest	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
11.4	M	9135&9640	TRAN / TTF Repayment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
11.5	M	9600-9619	Temporary Loans / Due To	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
11.6	M	9629-9649	Other Liabilities (Excluding TRANS)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
TOTAL BORROWING ACTIVITY				\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

TOTAL BEGINNING BALANCES (Excluding 9110) Prior Year Transactions	\$	18,369,238																							\$	18,369,238
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ENDING CASH BALANCE	9110	\$	12,309,459	\$	1,233,784	✗ \$	(127,052)	✗ \$	(7,280,421)	✗ \$	(9,861,551)	✗ \$	(824,698)	✗ \$	(221,396)	✗ \$	(6,415,643)	✗ \$	(5,698,366)	\$	1,892,355	✗ \$	(5,518,386)	\$	172,547	\$	172,547
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