



Rocklin Unified School District

2025-26

2nd Interim Budget Report

March 2026

Business Services

2025-26 Second Interim Financial Report

March 18, 2026



Introduction

Rocklin Unified School District 2nd Interim Budget Report for fiscal year 2025-26 is attached for review and approval of the Board of Trustees. This is the second of two interim budget reports required each year by the California Ed Code Section 42103. The 2nd Interim Report provides an update of the District’s financial condition as of January 31, 2025.

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School district budgets are not static but instead are constantly being revised to respond to decisions at the State and Federal levels, as well as to the expenditure needs of the district. District staff closely monitor enrollment, average daily attendance, State and Federal revenue and other areas that could impact the budget in the current or outlying years. The District’s 2025-26 2nd Interim financial report is budgeted assuming a 2.30% cost-of-living adjustment (COLA) for 2025-26, 2.41% for 2026-27, and 3.06% for 2027-28.

The 2nd Interim Financial Report includes assumptions and projections made with the best information available for the reporting period, and the documents attached are primarily State required reports but also include District documents that provide additional related financial details. Key information includes budget assumptions, multi-year projections, and cash flow reports.

Local Control Funding Formula Factors

Illustrated below is a comparison of projected statutory cost-of-living adjustments (COLAs) for the budget year and two subsequent years:

Description	2025-26	2026-27	2027-28
LCFF COLAs (25-26 Enacted Budget)	2.30%	3.02%	3.42%
LCFF COLAs (25-26 1 st Interim)	2.30%	3.02%	3.42%
LCFF COLAs (25-26 2 nd Interim/Governor’s Budget)	2.30%	2.41%	3.06%

2026-27 Governor’s Budget Proposal

On January 9, 2026, Governor Gavin Newsom released the proposed 2026–27 State Budget, reflecting a three-year increase of \$21.7 billion in the Proposition 98 guarantee compared to the 2025 Budget Act. While the guarantee is projected at \$123.8 billion in 2024–25, \$121.4 billion in 2025–26, and \$125.5 billion in 2026–27, the proposal funds only \$115.9 billion for education programs in 2025–26, creating a \$5.6 billion “settle-up” to mitigate revenue uncertainty.

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The budget repays \$1.9 billion in prior settle-up and proposes a new \$5.6 billion settle-up for 2025–26. It also fully repays the \$1.9 billion P2 apportionment deferral in 2026–27, though LEAs should plan for the June 2026 deferral. The Proposition 98 Rainy Day Fund is projected to reach \$4.5 billion by the end of 2025–26, triggering the reserve cap in 2026–27.

The major TK-12 funding provisions in the 2026-27 Governor’s Budget are as follows:

- Includes a cost-of-living adjustment (COLA) of 2.41% for the Local Control Funding Formula (LCFF) and other specified statutory programs.
- Increases special education base rates by \$509 million, resulting in a new statewide base rate of \$999 per ADA that is now equal for all Special Education Local Plan Areas.
- Provides \$2.8 billion in one-time funds for the Student Support and Professional Development Discretionary Block Grant. LEAs may use the funds for discretionary purposes including, but not limited to, priorities identified by the state, such as professional development for teachers on the Mathematics Framework, expanding career pathways and dual enrollment efforts, or addressing rising costs. As a reminder, LEAs should be cautious about using these one-time funds to pay for ongoing costs. Funds will be allocated based on an equal amount per ADA as reported for the 2025-26 second principal apportionment.
- Proposes \$1 billion in ongoing funding to expand on prior investments in community schools and to expand the model to more school sites with large concentrations of low-income, English learner and foster youth.
- Increases ongoing funding for the Expanded Learning Opportunities Program (ELOP) by \$62.4 million. Provides that Tier 2 rates cannot be less than \$1,800 per pupil. The proposal increases ongoing ELOP funding to \$4.7 billion. The proposal does not include COLA for ELOP, as has been the case since the inception of the program.
- Continues to allocate \$1.5 billion in Proposition 2 bond funds for school construction projects in 2026–27.
- Appropriates \$100 million (one-time) to the Kitchen Infrastructure and Training program. Grants will be awarded on a competitive basis to support kitchen equipment, infrastructure, training, and continued implementation of universal school meals.
- Provides \$40 million (one-time) funds for allocation to LEAs that administer literacy screening to pupils in kindergarten and grades 1 and 2 for risk of reading difficulties. Proposes statutory changes to ensure consistency and quality of results.
- Builds on the Master Plan for Career Education by proposing \$100 million (one time) to expand dual enrollment and dual credit opportunities for high school

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students. These efforts are also highlighted as discretionary priorities in the Student Support and Professional Development Block Grant.

In addition to these funding proposals, the budget package includes the following significant policy proposals:

- Amends the Education Code to “move oversight authority of the management of the California Department of Education and support of LEAs” from the State Superintendent of Public Instruction (SSPI) to the State Board of Education (SBE), and to provide the SSPI the “ability to strengthen coordination and alignment among the bodies setting policy from early childhood through postsecondary education.”
- Introduces several new audit requirements to be incorporated into the annual audit guide, which will affect all LEAs.
- Proposes new requirements for charter schools to address fraud and improve accountability and oversight.

Given the risks associated with the state budget, the multi-year projections do not include the proposed budget items other than statutory COLA.

The Legislature will hold hearings on the Governor’s Budget throughout the spring. By May 14, the Governor will release the May Revision, which updates state revenue assumptions and modifies proposals. The Legislature must pass a balanced budget by June 15. The enacted budget is signed into law by June 30 and may be followed by clean-up trailer bill in the subsequent months.

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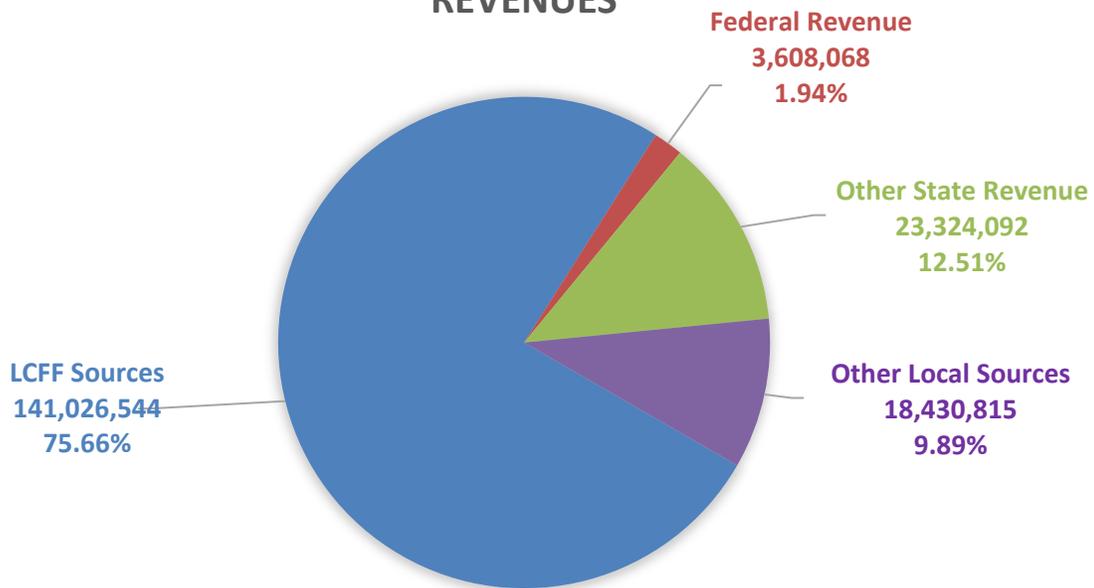


Comparison of the 2025-26 1st Interim Report to the 2025-26 2nd Interim Report:

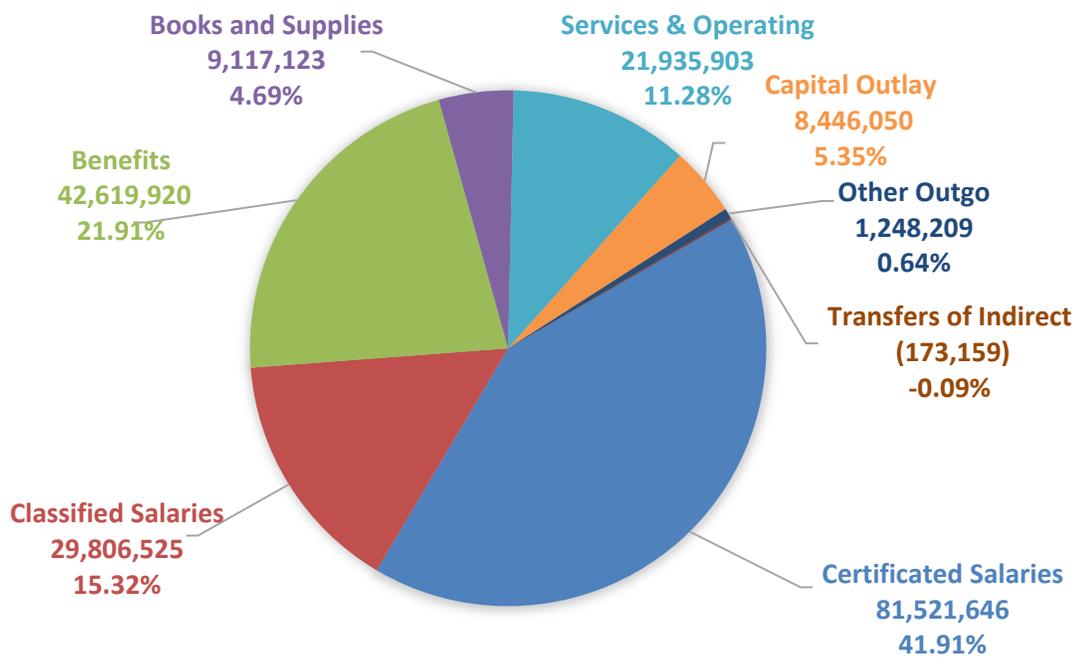
Revenues	2025-26 1st Interim			2025-26 2nd Interim			Variance		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
LCFF Sources	137,391,699	3,554,951	140,946,650	137,518,252	3,508,292	141,026,544	126,553	(46,659)	79,894
Federal Revenue	0	3,866,390	3,866,390	0	3,608,068	3,608,068	0	(258,322)	(258,322)
Other State Revenue	3,912,086	17,888,008	21,800,094	3,912,086	19,412,006	23,324,092	0	1,523,998	1,523,998
Other Local Sources	5,744,301	10,432,335	16,176,636	6,196,582	12,234,233	18,430,815	452,281	1,801,898	2,254,179
Total Revenues	147,048,086	35,741,684	182,789,770	147,626,920	38,762,599	186,389,519	578,834	3,020,915	3,599,749
Expenditures									
Certificated Salaries	60,700,469	18,104,409	78,804,878	62,157,411	19,364,235	81,521,646	1,456,942	1,259,826	2,716,768
Classified Salaries	17,422,116	11,883,089	29,305,205	18,012,708	11,793,817	29,806,525	590,592	(89,272)	501,320
Employee Benefits	24,844,584	17,239,079	42,083,663	25,164,936	17,454,984	42,619,920	320,352	215,905	536,257
Books and Supplies	3,642,538	5,555,063	9,197,601	3,664,780	5,452,343	9,117,123	22,242	(102,720)	(80,478)
Other Services & Operating Exp.	14,251,203	8,184,065	22,435,268	13,455,231	8,480,672	21,935,903	(795,972)	296,607	(499,365)
Capital Outlay	7,571,766	2,787,147	10,358,913	4,547,766	3,898,284	8,446,050	(3,024,000)	1,111,137	(1,912,863)
Other Outgo	102,118	1,544,502	1,646,620	102,118	1,146,091	1,248,209	0	(398,411)	(398,411)
Transfers of Indirect	(3,142,897)	2,974,816	(168,081)	(3,248,320)	3,075,161	(173,159)	(105,423)	100,345	(5,078)
Total Expenditures	125,391,897	68,272,170	193,664,067	123,856,630	70,665,587	194,522,217	(1,535,267)	2,393,417	858,150
Surplus/(Deficit)	21,656,189	(32,530,486)	(10,874,297)	23,770,290	(31,902,988)	(8,132,698)	2,114,101	627,498	604,719
Transfers In/Other Sources	0	0	0	0	0	0	0	0	0
Transfers Out/Other Uses	0	0	0	0	0	0	0	0	0
Contributions	(31,063,103)	31,063,103	0	(31,523,291)	31,523,291	0	(460,188)	460,188	0
Net Increase/(Decrease) in Fund Balance	(9,406,914)	(1,467,383)	(10,874,297)	(7,753,001)	(379,697)	(8,132,698)	(1,383,641)	1,966,252	582,609
Beginning Balance	43,346,242	11,436,235	54,782,477	43,346,242	11,436,235	54,782,477	0	0	0
Ending Balance	33,939,328	9,968,852	43,908,180	35,593,241	11,056,538	46,649,779	4,085,064	(5,740,858)	(1,655,792)
Components of Fund Balance									
Revolving/Stores/ Prepays	0		0	0	0	0	0	0	0
Restricted	0	9,968,852	9,968,852	0	11,056,538	11,056,538	0	1,087,686	1,087,686
Committed	16,130,094	0	16,130,094	17,749,082	0	17,749,082	1,618,988	0	1,618,988
Assigned	202,716	0	202,716	202,716	0	202,716	0	0	0
Reserve for Economic Uncertainty - 3%	5,809,922	0	5,809,922	5,835,667	0	5,835,667	25,745	0	25,745
Unassigned REU Fund Balance:	11,796,596	0	11,796,596	11,805,776	0	11,805,776	9,180	0	9,180
<i>Unassigned %</i>			<i>6.09%</i>			<i>6.07%</i>			<i>-0.02%</i>



REVENUES



EXPENDITURES



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Revenue Summary:

Unrestricted/ Restricted	2025-26 1st Interim A	2025-26 2nd Interim B	Variance B-A
LCFF Sources	140,946,650	141,026,544	79,894
Federal Revenue	3,866,390	3,608,068	(258,322)
Other State Revenue	21,800,094	23,324,092	1,523,998
Other Local Revenue	16,176,636	18,430,815	2,254,179
Other Sources/Uses	0	0	0
Total Revenues	182,789,770	186,389,519	3,599,749

Local Control Funding Formula (LCFF)

LCFF revenue increased by \$79,894 compared to the 1st Interim projection. Unrestricted LCFF funds increased by a total of \$126,553. While funded ADA decreased by 0.37, this was partially offset by a 0.1% increase in unduplicated pupil enrollment and an increase in projected TK ADA. The increase in unduplicated pupils generated an additional \$22,745 in supplemental funding. The remaining adjustment reflects a net increase of \$158,425 in TK add-on funds, offset by a decrease of \$54,617 in base funds. Restricted LCFF funds decreased by \$46,659.

Federal Revenue

Projected federal revenue decreased by \$258,322 from 1st Interim to 2nd Interim. This net decrease reflects adjustments across multiple programs.

A recent update to Special Education Local Plan Area (SELPA) funding for the federal Individuals with Disabilities Education Act (IDEA) grant resulted in a decrease of \$283,746. Partially offsetting this reduction, RUSD's federal Title programs increased by \$11,064, and the ROTC program revenue increased by \$14,360 between the two reporting periods.

Other State Revenue

Other state revenue increased by \$1,523,998 between First and Second Interim.

The most significant adjustment is an increase of \$867,987 in Student Support and Professional Development Block Grant funding to align the budget with the district's full apportionment.

Expanded Learning Opportunities Program (ELOP) revenue increased by \$110,662 for the fiscal year. Additionally, several state grants were added at Second Interim after entitlement amounts were released:

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- Literacy Screenings Professional Development Grant: +\$73,399
- Behavioral Health Bridge Grant: +\$85,600
- Learning Recovery Emergency Block Grant: +\$245,829

Special Education revenue increased by \$140,540 due to prior-year Out-of-Home Care disbursements received through SELPA.

All remaining state grant adjustments net to a decrease of \$19.

Other Local Revenue

Other local revenue increased by \$2,254,179.

The most significant increase relates to the district's electric vehicle replacement project, including the addition of electric buses to the fleet. Combined funding from the Zero-Emission School Bus and Infrastructure (ZESBI) Program, Placer County Air Pollution Control District, and PG&E Electric Vehicle Fleet Program resulted in a net increase of \$1,240,628.

Additional adjustments include:

- Medi-Cal revenue budgeted based on actual receipts: +\$367,597
- Increased projected interest earnings in the General Fund: +\$497,659
- Redevelopment Agency (RDA) funds due to higher projected tax receipts: +\$206,873
- Energize Grant revenue reduction due to project deferral: -\$120,000
- Substance Abuse Prevention Program (California Highway Patrol contract for "Every 15 Minutes"): +\$30,000
- Rocklin Educational Excellence Foundation (REEF) Innovation Grants budgeted: +\$23,497
- Net increase from donations and other local grants: +\$7,925



Expenditure Summary:

Unrestricted/ Restricted	2025-26 1st Interim A	2025-26 2nd Interim B	Variance B-A
Certificated Salaries	78,804,878	81,521,646	2,716,768
Classified Salaries	29,305,205	29,806,525	501,320
Benefits	42,083,663	42,619,920	536,257
Books and Supplies	9,197,601	9,117,123	(80,478)
Services & Operating	22,435,268	21,935,903	(499,365)
Capital Outlay	10,358,913	8,446,050	(1,912,863)
Other Outgo	1,646,620	1,248,209	(398,411)
Transfer Out	0	0	0
Transfers of Indirect	(168,081)	(173,159)	(5,078)
Total Expenditures	193,664,067	194,522,217	858,150

Salaries & Benefits

The budget for salaries and benefits is projected to increase by \$3,754,345 compared to the 1st Interim Budget.

The increase is due to additional Certificated positions to assist with Special Education demands, as well as settlement increases with all employee groups in the district.

Details of the settlement are as follows:

2025–2026 School Year

- 2% on schedule effective July 1, 2025 (applies to all salary schedules, stipend sheets, and hourly rates for RTPA, RAPA, Deputy, and Associate Superintendents). CSEA, Non-Rep and confidential were already approved for this increase at the November 19, 2025, board meeting
- Additional 2% on schedule effective February 1, 2026 (applies to all salary schedules, stipend sheets, and hourly rates for all groups).
- \$1,000 off-schedule one-time payment to offset increased health care costs, prorated to each employee’s FTE, apart from members utilizing the Reduced Workload Program.

2026–2027 School Year

- Equivalent of 1.2% of salary added to the Health and Welfare Cap, effective July 1, 2026 (start of the 2026–27 plan year).
- 0.3% on schedule effective July 1, 2026, applied to all salary schedules, stipend sheets, and hourly rates.
- 1% on schedule effective February 1, 2027, contingent upon participation in the Early Retirement

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Incentive as follows:

- For RTPA, at least 35 unit members must participate, which is the number of members that participated.
- For CSEA and Non-Represented groups, at least 26 unit members must participate, 27 members participated.
- Eligible participants must retire effective June 30, 2026.
- This increase shall apply to all salary schedules, stipend schedules, and hourly rates.

These increases were offset by decreases in benefit costs resulting from vacancy savings and new employees electing to not participate in benefit programs.

Books & Supplies

At Second Interim, books and supplies expenditures are projected to be \$80,478 lower than at First Interim.

The decrease is primarily driven by reductions in site-level allocations and local resource budgets. Site Allocation budgets reduced supplies and materials by \$210,245. Student Funds, Unrestricted Donations, and Restricted Donations reflect a combined net reduction of \$193,235, as some planned expenditures have been shifted to future fiscal years.

Offsetting these reductions:

- REEF Innovation Grants added at Second Interim increased books and supplies by \$23,497.
- The Technology Equipment Replacement plan, including the 1:1 Chromebook refresh, increased technology supplies and peripherals by \$590,112.

Additional program adjustments reflecting revised current-year spending projections include:

- Facilities Improvements: –\$34,746
- Transportation supplies: –\$44,368
- One-time Facilities Projects: +\$8,752
- Federal Title Programs: –\$34,138
- PTC Restricted Donations: +\$16,650
- General unrestricted supplies: –\$110,150
- Supplemental resources: –\$21,398
- Career Technical Education Incentive Grant (CTEIG): –\$68,472
- Lottery instructional materials: +\$83,199

Other miscellaneous account adjustments result in a net decrease of \$5,458.

Overall, these changes reflect timing adjustments and resource realignments based on updated expenditure projections.

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Services & Operating

Services and operating expenditures within the General Fund decreased by \$499,365 since First Interim.

This reduction is primarily attributable to project reallocations and revised program budgets for the current fiscal year.

Key changes include:

- General unrestricted services: $-\$412,627$, largely due to reduced projected utility costs.
- Supplemental programs: $-\$577,019$, reflecting contract expenditures shifted to future years and reduced transportation-related transfers for eligible students.
- Transportation services: $-\$49,535$
- Home-to-School transportation: $+\$244,157$
 - Net impact on professional services: $+\$194,622$
- Lottery-funded services: $-\$89,407$
- Restorative Practices Grant: $-\$69,657$

Special Education services increased significantly:

- NPA/NPS contracts and sub-agreements: $+\$325,076$, primarily due to translation costs and third-party service agreements to address vacancies.
- Other Special Education service adjustments: $+\$2,996$ (conference, mileage, and rentals)

Additional notable adjustments:

- Educational Effectiveness Block Grant: $-\$13,278$
- CTEIG services: $+\$33,138$ (conference expenses)
- Federal Title services: $+\$29,887$
- One-time facilities projects: $+\$37,402$ (rentals, leases, contractors)

Other service adjustments net to an increase of $\$11,732$.

These revisions reflect the district's continued efforts to align expenditures with operational needs, address staffing gaps, and support critical site and program services.

Capital Outlay

The capital outlay budget decreased by $\$1,912,863$ since First Interim.

The most significant adjustment is a $\$3,046,154$ reduction in one-time facilities projects, as certain capital expenditures have been deferred to future fiscal years to better align with project timelines.

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Increases include:

- Zero-Emission School Bus and Infrastructure (ZESBI) Program: +\$785,827
- Placer County Air Pollution Control District Program: +\$400,000

Consistent with revenue adjustments noted earlier, deferral of electric vehicle charging infrastructure reduced Energize Grant-related capital expenditures by \$120,000 for the current fiscal year.

Additional adjustments:

- Carl Perkins Career and Technical Education Grant: +\$29,441 (capitalized equipment)
- Other districtwide capital project adjustments: +\$38,023

Overall, capital adjustments primarily reflect project timing shifts and expansion of the district's electric fleet initiatives.

Transfers of Indirect

Transfers of indirect costs decreased by \$5,078 districtwide compared to First Interim.

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Multi-Year Projections (MYP)

The Multi-Year Projection (MYP) has been prepared utilizing assumptions from the Department of Finance (DOF) outlined in the Governor’s Budget and School Services of California’s dashboard. Enrollment estimates are based on demographic data and historical trends. Utilizing these assumptions, the MYP demonstrates the District anticipates it will be able to meet its financial obligations for the current and two subsequent fiscal years. However, it is important to note that these multi-year projections are built using a complex set of financial assumptions which are constantly changing. While actual allocations will certainly differ from those contained in the MYP, the MYP is an important tool to utilize in multi-year planning and decision making.

Planning Factors for 2025-26 and beyond include the following:

The district used the following planning factors to build budget projections for 2025-26, 2026-27 and 2027-28.

Planning Factor	2025-26	2026-27	2027-28
Dept of Finance Statutory COLA	2.30%	2.41%	3.06%
Funded ADA *	\$11,099.30	\$11,092.98	\$11,030.59
Funded ADA Rate*	96.10%	96.03%	96.03%
3-Yr Rolling Average UPP (Unduplicated Pupil %)	26.17%	27.57%	28.09%
STRS Employer Rates	19.10%	19.10%	19.10%
PERS Employer Rates	26.81%	26.40%	26.90%
SUI Employer Rates	0.05%	0.05%	0.05%
Lottery – Unrestricted per ADA	\$190.00	\$190.00	\$ 190.00
Lottery – Prop. 20 per ADA	\$82.00	\$82.00	\$82.00
Mandate Block Grant for Districts: K-8 per ADA	\$39.09	\$40.03	\$41.25
Mandate Block Grant for Districts: 9-12 per ADA	\$76.48	\$78.32	\$80.72
California Consumer Price Index	3.37%	3.08%	2.75%
Minimum Wage	\$16.90	\$17.40	\$17.90

*Calculated using LCFF calculator

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Multi-Year Projections	Projected 2025-26	Projected 2026-27	Projected 2027-28
Total Revenues	186,389,519	182,127,700	186,414,848
Total Expenditures	194,522,217	194,703,057	196,961,675
Surplus/(Deficit)	(8,132,698)	(12,575,357)	(10,546,827)
Beginning Fund Balance	54,782,477	46,649,779	34,074,422
Ending Fund Balance (EFB)	46,649,779	34,074,422	23,527,595
Components of Ending Fund Balance (EFB)			
Nonspendable	0	0	0
Restricted	11,056,538	7,779,102	6,251,328
Committed	17,749,082	13,037,141	11,093,154
Unrestricted and Non-committed %	9.17%	6.81%	3.14%
Assigned	202,716	225,048	247,380
Reserve for Economic Uncertainty (REU) - 3%	5,835,667	5,841,092	5,908,850
Unassigned Funds	11,805,776	7,192,039	26,883
Unassigned EFB %	6.07%	3.69%	0.01%

Assumptions used for 2025-26 and beyond include the following:

2025-26

- Overall enrollment was revised with CBEDS data which is based on enrollment on the first Wednesday in October.
- Projected costs from settlements of all bargaining units cost approximately \$4.3M.
- LCFF revenue increased by \$79,894 compared to the 1st Interim projection. Unrestricted LCFF funds increased by a total of \$126,553. While funded ADA decreased by 0.37, this was partially offset by a 0.1% increase in unduplicated pupil enrollment and an increase in projected TK ADA. The increase in unduplicated pupils generated an additional \$22,745 in supplemental funding. The remaining adjustment reflects a net increase of \$158,425 in TK add-on funds, offset by a decrease of \$54,617 in base funds. Restricted LCFF funds decreased by \$46,659.
- A contribution to RRMA of \$5.6M to meet 3% set aside requirement.
- An increase in contribution to support special education and mental health of \$596,562 from First Interim (total contribution of \$27M).
- Contribution of \$160,040 to JROTC Program.

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- No contribution to Dual Enrollment Program this year.
- Net contribution of \$1.2M to Home-to-School and Special Education Transportation, after applying new funding of \$1.3M & continuing LCFF transportation funding of \$318,224.
- Net contribution of \$1.2M to Home-to-School and Special Education Transportation, after applying new funding of \$1.1M & continuing LCFF transportation funding of \$250,489.
- Reductions to utility costs after usage savings in part due to recent lighting upgrades resulting in increased efficiency.
- Instructional Materials decreased by \$80,478 over budget adoption. The variance is due to updated projected expenditures being revised based on actual activity through January 31, 2026. The most significant portions of change included site allocations, student funds, unrestricted donations and restricted donations decreasing by \$403,480. These changes were made as part of projected carryover of some costs expected to be finalized next fiscal year. This was offset by an increase in technology costs of \$590,112 recognizing the first year of our 1:1 Chromebook refresh. Another notable reduction was in general fund materials of \$110,150, updating expenses to reflect projected spending. Other grants and programs had their budgets adjusted, including CTEIG, REEF, supplemental and others, resulting in a net decrease of \$156,960 in budgeted expenditures.
- Included the State's annual STRS on Behalf contribution and expenditure of \$7.1M. (required due to the implementation of Government Accounting Standards Board/GASB 68).
- \$4.15M for One-Time Facilities funding.
- \$1.2M for Whitney Field Turf replacement.
- Unrestricted Fund Balance is projected to decrease by \$7.8M (based on current assumptions).

2026-27

- Overall enrollment is projected to decrease to 11,370 based on the most recent demographer report.
- The Three Prior Year Average ADA was used in calculating the LCFF revenue which is estimated to increase by \$3M, due to a projected 2.41% COLA. There is also an increase in allocation of \$526,145 for supplemental services, based on the increase in 3 yr. average UPP from 26.17% to 27.57%.
- A .3% salary increase, and a health and welfare benefit cost increase equal to 1.2% are included for the fiscal year. In addition, for RTPA, CSEA and non-rep positions, a projected increase of 1% beginning February 1, 2027, for RTPA, CSEA and Non-Represented employee groups because of hitting targets for the Supplemental Early Retirement Program (SERP) participants, are included in the fiscal year projections. Total cost increase from the settlements estimated to be \$7.1M
- Increase for step/column costs for eligible employees of approx. \$1.6M, net of retirement savings.
- A decrease of 10 Certificated FTE based on enrollment projections resulting in an estimated

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savings of \$889,870.

- A decrease of 4 Classified FTE based on enrollment projections resulting in an estimated savings of \$409,200.
- Increase in fuel and material costs based on historical trends.
- Reversed one-time expenditures and revenues from prior year.
- Increase in contribution to support special education and mental health of \$3.7M (total contribution of \$30.7M).
- Contribution of \$191,027 to JROTC program.
- Net contribution of \$1.3M to Home-to-School and Special Education Transportation, after applying new funding of \$1.3M & continuing LCFF transportation funding of \$321,406.
- Increase utility costs by 10% for estimated rate increases.
- Instructional Materials decrease of \$1.8M. This is due to one-time projects not recurring.
- \$3M for One-Time Facilities
- Included the State's annual STRS on Behalf contribution and expenditure of \$7.1M.
- Unrestricted Fund Balance is projected to decrease by \$9.3M (based on current assumptions, before salary settlement with all units).

2027-28

- Overall enrollment is projected to decrease to 11,246 based on the most recent demographer report.
- The Three Prior Year Average ADA was used in calculating the LCFF revenue which is estimated to increase by \$3.3M due to a 3.06% COLA. Of the \$3.3M increase, \$319,209 is for supplemental services based on the increase in the calculated 3 yr. average UPP from 27.57% to 28.09%.
- For RTPA and CSEA/Non-Rep., the remaining impact of the prior year mid-year 1% increase is included in the salary and benefit costs. Total increase for all settlements is estimated to increase salary and benefit expenditures by \$7.8M for the fiscal year.
- Increase for step/column costs for eligible employees of approx. \$1.8M, net of retirement savings.
- A decrease of 4 Certificated FTE based on enrollment projections resulting in an estimated savings of \$298,395
- A decrease of 2 Classified FTE based on enrollment projections resulting in an estimated savings of \$136,400
- Increase in fuel and material costs.
- Increase in contribution to support special education and mental health of \$3.6M (total contribution of \$34.3M).
- Contribution of \$195,784 to JROTC program.
- Net contribution of \$1.3M to Home-to-School and Special Education Transportation, after applying new funding of \$1.3M & continuing LCFF transportation funding of \$264,376.
- Increase utility costs by 10% for estimated rate increases.

Business Services

2025-26 Second Interim Financial Report

March 18, 2026



- Instructional Materials decreased by \$2M, because of adjustments made to projected future curriculum adoptions.
- Included State on Behalf STRS contribution and expenditures of \$7.1M.
- Unrestricted Fund Balance is projected to decrease by \$9M (based on current assumptions).

Other Funds

Fund Number and Description		Beginning Fund Balance	Projected Net Budget Activity	Projected Fund Balance 2nd Interim
8	Student Activity Funds (ASB)	2,276,032	0	2,276,032
13	Cafeteria	11,896,267	2,323,243	14,219,510
14	Deferred Maintenance	1,930,471	(206,579)	1,723,892
25	Capital Facilities Fund	25,628,327	392,738	26,021,065
35	County School Facilities Funds	0	0	0
40	Special Reserve for Capital Outlay	23,576,937	(4,667,633)	18,909,304
49	Mello-Roos Capital Projects	9,579,322	(3,330,275)	6,249,047
52	Mello-Roos Debt Service	6,068,721	(552,684)	5,516,037
71	Retiree Benefit Fund	680,183	18,818	699,001

Cafeteria Fund (13)

The Cafeteria Fund, established to support the Student Nutrition Program, is projecting a healthy ending balance of \$14,219,510. The increase from first interim is due to a 6% increase in federal and state revenues, which is approximately a \$448,470 increase. Interest income is also projected to increase based on current market trends, increasing projected local revenue increases of \$223,161. This increase was offset slightly by increases in expenses, mainly additional required contract costs and increased salary and benefit costs because of the new bargaining agreement settlements.

Deferred Maintenance Fund (14)

The Deferred Maintenance Fund is designated to account separately for revenues that are restricted or committed to deferred maintenance purposes. This fund is projecting an ending balance of \$1,723,892 with \$322,650 anticipated to be spent on deferred maintenance projects. The slight increase projected from first interim is due to a projected increase in interest income of \$18,027 due to market performance.

Business Services

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Capital Facilities Fund (25)

The Capital Facilities Fund is used to account for developer fees collected and expended for school facilities. The fund is projected to have an ending balance of \$26,021,065. The increase is due to extending the timelines for the Antelope Creek and Breen portable projects to subsequent fiscal years.

County Schools Facilities Funds (35)

The County Schools Facilities Fund has no balance or activities projected in the current year.

Special Reserve Fund for Capital Outlay Projects (40)

The Special Reserve Fund for Capital Outlay Projects exists primarily to accumulate general fund monies for capital outlay purposes and to account for any other revenues designated for capital projects that are not restricted to fund 25, 30, 35, or 49. This fund currently holds the remaining proceeds of the Lot 49 sale, the closure of the JPA that previously held this land, and the OPSC reimbursement for a portion of the construction of Quarry Trail Elementary School. The fund is projected to have an estimated ending fund balance of \$18,909,304. The revision in projected expenditures is due to adjusted timelines for various capital outlay projects for the year. Total expenditures for capital outlay projects are projected to be \$5,595,960.

Mello-Roos Capital Projects Fund (49)

The Mello-Roos Capital Projects Fund is used to account for capital projects financed by Mello-Roos Community Facilities Districts. The fund is estimated to have an ending balance of \$6,249,047, with revenues projected at \$390,359 and expenditures totaling \$5,465,212. Variances from First Interim is due to an additional \$1,261,249 in expenses associated with the Twin Oaks Portables installation, offset by \$6,315 in miscellaneous reductions in other purchase orders. There was also a \$35,406 increase in other local revenue projected due to increased interest income. The net impact decreases the projected fund balance by \$1,223,423. As projects included in the Capital Facilities Improvements move to the Board for contract approval, the budget in this fund will be revised.

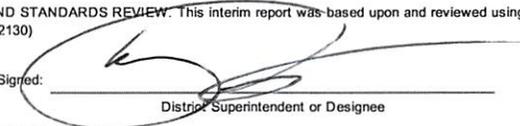
Mello-Roos Debt Service Fund (52)

The Mello-Roos Debt Services Fund is used to account for the accumulation of resources for the payment of principal and interest on bonds issued by RUSD's Mello-Roos Community Facilities Districts. This fund is estimated to have an ending balance of \$5,516,037. The decrease was driven by a decrease in projected tax revenue of \$612,584.

Retiree Benefit Fund (71)

The Retiree Benefits Fund is used to account separately for amounts designated for employees' retirement benefit payments. The fund balance is estimated to be \$699,001 after retiree benefit payments are remitted to SIG with the only adjustment being an increase to interest income.

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

Signed: 
District Superintendent or Designee

Date: 3-18-26

Printed Name: Roger Stock

Title: Superintendent

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

To the County Superintendent of Schools:

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

Meeting Date: March 18, 2026

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: Mario da Costa

Telephone: 916-630-2236

Title: Director of Fiscal Services

E-mail: mdacosta@rocklinusd.org

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	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 first interim.	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 first interim.		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 first interim.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim 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	

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim 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 first interim 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 first interim 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 first interim 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 first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	X	
		• Classified? (Section S8B, Line 3)	X	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2025-26 Original Budget	2025-26 Board Approved Operating Budget	2025-26 Actuals to Date	2025-26 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
081	Student Activity Special Revenue Fund	G	G	G	G
091	Charter Schools Special Revenue Fund				
101	Special Education Pass-Through Fund				
111	Adult Education Fund				
121	Child Development Fund				
131	Cafeteria Special Revenue Fund	G	G	G	G
141	Deferred Maintenance Fund	G	G	G	G
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects				
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits				
211	Building Fund				
251	Capital Facilities Fund	G	G	G	G
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund			G	
401	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
491	Capital Project Fund for Blended Component Units	G	G	G	G
511	Bond Interest and Redemption Fund				
521	Debt Service Fund for Blended Component Units	G	G	G	G
531	Tax Override Fund				
561	Debt Service Fund				
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund				
621	Charter Schools Enterprise Fund				
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund				
711	Retiree Benefit Fund	G	G	G	G
731	Foundation Private-Purpose Trust Fund				
761	Warrant/Pass-Through Fund				
951	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				G
ICR	Indirect Cost Rate Worksheet	S	S	S	S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

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	137,269,513.00	137,391,699.00	72,021,336.16	137,518,252.00	126,553.00	0.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,877,230.00	3,912,086.00	2,078,389.81	3,912,086.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,997,901.00	5,744,301.00	2,215,045.13	6,196,582.00	452,281.00	7.9%
5) TOTAL, REVENUES			147,144,644.00	147,048,086.00	76,314,771.10	147,626,920.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	60,501,568.00	60,700,469.00	34,760,416.40	62,157,411.00	(1,456,942.00)	-2.4%
2) Classified Salaries		2000-2999	17,235,073.00	17,422,116.00	9,427,458.33	18,012,708.00	(590,592.00)	-3.4%
3) Employee Benefits		3000-3999	25,193,791.00	24,844,584.00	13,980,450.76	25,164,936.00	(320,352.00)	-1.3%
4) Books and Supplies		4000-4999	2,224,100.00	3,642,538.00	1,967,420.45	3,664,780.00	(22,242.00)	-0.6%
5) Services and Other Operating Expenditures		5000-5999	13,256,588.00	14,251,203.00	8,044,999.21	13,455,231.00	795,972.00	5.6%
6) Capital Outlay		6000-6999	366,723.00	7,571,766.00	35,820.00	4,547,766.00	3,024,000.00	39.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	102,118.00	102,118.00	3,825.00	102,118.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,996,407.00)	(3,142,897.00)	(34,325.71)	(3,248,320.00)	105,423.00	-3.4%
9) TOTAL, EXPENDITURES			115,883,554.00	125,391,897.00	68,186,064.44	123,856,630.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			31,261,090.00	21,656,189.00	8,128,706.66	23,770,290.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(31,467,809.00)	(31,063,103.00)	(272.00)	(31,523,291.00)	(460,188.00)	1.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,467,809.00)	(31,063,103.00)	(272.00)	(31,523,291.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(206,719.00)	(9,406,914.00)	8,128,434.66	(7,753,001.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	43,346,243.21	43,346,242.00		43,346,242.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,346,243.21	43,346,242.00		43,346,242.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,346,243.21	43,346,242.00		43,346,242.00		
2) Ending Balance, June 30 (E + F1e)			43,139,524.21	33,939,328.00		35,593,241.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	20,500.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	798,892.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	5,413,039.00	5,809,922.00		5,835,667.00		
Other Commitments		9760	18,495,854.00	10,320,172.00		11,913,415.00		
Textbook Adoption & Instructional Materials	0000	9760	2,223,443.00					
Site Discretionary, Donations & Student Funds Carryover	0000	9760	411,671.00					
Technology	0000	9760	500,000.00					
1:1 Student Device Refresh	0000	9760	1,500,000.00					
Attendance Mitigation	0000	9760	2,518,024.00					
Facility Use & Repair	0000	9760	1,156,244.00					
SELF Reassessment for SAM's Insurance	0000	9760	1,500,000.00					
WHS Field Turf Replacement	0000	9760	1,200,000.00					
One-Time District Safety and Facility Projects	0000	9760	7,150,000.00					
District Share of Bus Grant Funded Buses (8)	0000	9760	336,472.00					
Textbook Adoption & Instructional Materials	0000	9760		1,969,499.00				
Technology	0000	9760		500,000.00				
1:1 Student Device Refresh	0000	9760		1,500,000.00				
Attendance Mitigation	0000	9760		1,537,313.00				
Facility Use & Repair	0000	9760		1,150,372.00				
SELF Reassessment for SAMs Insurance	0000	9760		1,500,000.00				
District Share of Bus Grant Funded Buses	0000	9760		336,472.00				
Negotiations Settlement Reserve	0000	9760		1,826,516.00				
Textbook Adoption & Instructional Materials	0000	9760				2,404,270.00		
Site Discretionary, Donations & Student Funds Carryover	0000	9760				384,399.00		
Technology	0000	9760				500,000.00		
1:1 Student Device Refresh	0000	9760				950,000.00		
Attendance Mitigation	0000	9760				1,652,704.00		
Facility Use & Repair	0000	9760				1,185,570.00		
SELF Reassessment for SAM's Insurance	0000	9760				1,500,000.00		
One-Time District Safety and Facilities Projects	0000	9760				3,000,000.00		
District Share of Grant Funded Buses	0000	9760				336,472.00		
d) Assigned								
Other Assignments		9780	146,762.00	202,716.00		202,716.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,413,039.00	5,809,922.00		5,835,667.00		
Unassigned/Unappropriated Amount		9790	12,851,438.21	11,796,596.00		11,805,776.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	59,260,345.00	55,963,077.00	30,149,704.00	56,092,344.00	129,267.00	0.2%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Education Protection Account State Aid - Current Year		8012	21,730,599.00	23,126,350.00	12,540,065.00	23,236,627.00	110,277.00	0.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	247,217.00	243,174.00	125,553.89	243,174.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	49,635,307.00	51,679,030.00	28,488,456.66	51,679,030.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,069,118.00	1,132,873.00	1,086,649.21	1,132,873.00	0.00	0.0%
Prior Years' Taxes		8043	26,422.00	26,588.00	15,674.12	26,588.00	0.00	0.0%
Supplemental Taxes		8044	1,865,798.00	1,827,168.00	871,395.21	1,827,168.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	8,765,347.00	8,681,081.00	0.00	8,681,081.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,250,917.00	2,477,771.00	2,522,196.07	2,477,771.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			144,851,070.00	145,157,112.00	75,799,694.16	145,396,656.00	239,544.00	0.2%
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	(7,581,557.00)	(7,765,413.00)	(3,778,358.00)	(7,878,404.00)	(112,991.00)	1.5%
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			137,269,513.00	137,391,699.00	72,021,336.16	137,518,252.00	126,553.00	0.1%
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						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Title III, Immigrant Student Program	4201	8290						
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	574,476.00	578,258.00	578,258.00	578,258.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,221,691.00	2,267,048.00	915,048.81	2,267,048.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
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	1,081,063.00	1,066,780.00	585,083.00	1,066,780.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,877,230.00	3,912,086.00	2,078,389.81	3,912,086.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	559.00	3,055.00	2,496.41	3,733.00	678.00	22.2%
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	137,741.00	137,741.00	63,578.28	138,193.00	452.00	0.3%
Interest		8660	1,621,006.00	1,483,310.00	945,588.44	2,000,018.00	516,708.00	34.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	665,018.00	665,018.00	0.00	665,018.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	147,500.00	147,500.00	140,908.15	147,500.00	0.00	0.0%
Interagency Services		8677	690,831.00	721,543.00	2,301.16	709,551.00	(11,992.00)	-1.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	598,237.00	593,983.00	105,912.73	462,803.00	(131,180.00)	-22.1%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	2,137,009.00	1,992,151.00	954,259.96	2,069,766.00	77,615.00	3.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,997,901.00	5,744,301.00	2,215,045.13	6,196,582.00	452,281.00	7.9%
TOTAL, REVENUES			147,144,644.00	147,048,086.00	76,314,771.10	147,626,920.00	578,834.00	0.4%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	50,748,502.00	50,902,462.00	29,236,668.57	52,357,457.00	(1,454,995.00)	-2.9%
Certificated Pupil Support Salaries		1200	2,585,637.00	2,584,354.00	1,533,218.51	2,607,527.00	(23,173.00)	-0.9%
Certificated Supervisors' and Administrators' Salaries		1300	6,348,699.00	6,346,530.00	3,563,433.54	6,467,359.00	(120,829.00)	-1.9%
Other Certificated Salaries		1900	818,730.00	867,123.00	427,095.78	725,068.00	142,055.00	16.4%
TOTAL, CERTIFICATED SALARIES			60,501,568.00	60,700,469.00	34,760,416.40	62,157,411.00	(1,456,942.00)	-2.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,633,129.00	2,742,408.00	1,333,849.82	3,246,725.00	(504,317.00)	-18.4%
Classified Support Salaries		2200	8,000,287.00	7,985,364.00	4,393,319.08	8,001,154.00	(15,790.00)	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	1,068,411.00	1,049,817.00	596,041.89	1,048,475.00	1,342.00	0.1%
Clerical, Technical and Office Salaries		2400	4,969,276.00	5,091,912.00	2,851,116.44	5,161,397.00	(69,485.00)	-1.4%
Other Classified Salaries		2900	563,970.00	552,615.00	253,131.10	554,957.00	(2,342.00)	-0.4%
TOTAL, CLASSIFIED SALARIES			17,235,073.00	17,422,116.00	9,427,458.33	18,012,708.00	(590,592.00)	-3.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	11,514,985.00	11,412,287.00	6,433,682.91	11,626,547.00	(214,260.00)	-1.9%
PERS		3201-3202	3,821,452.00	3,846,584.00	2,126,863.55	3,820,464.00	26,120.00	0.7%
OASDI/Medicare/Alternative		3301-3302	2,094,130.00	2,104,715.00	1,161,159.25	2,212,027.00	(107,312.00)	-5.1%
Health and Welfare Benefits		3401-3402	6,513,579.00	6,266,609.00	3,579,929.93	6,257,932.00	8,677.00	0.1%
Unemployment Insurance		3501-3502	37,125.00	37,254.00	21,157.70	43,678.00	(6,424.00)	-17.2%
Workers' Compensation		3601-3602	962,988.00	966,077.00	544,906.44	991,188.00	(25,111.00)	-2.6%
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	249,532.00	211,058.00	112,750.98	213,100.00	(2,042.00)	-1.0%
TOTAL, EMPLOYEE BENEFITS			25,193,791.00	24,844,584.00	13,980,450.76	25,164,936.00	(320,352.00)	-1.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	14,911.00	14,905.05	14,911.00	0.00	0.0%
Books and Other Reference Materials		4200	11,230.00	40,171.00	425.88	41,790.00	(1,619.00)	-4.0%
Materials and Supplies		4300	1,504,758.00	2,222,808.00	667,003.12	1,539,365.00	683,443.00	30.7%
Noncapitalized Equipment		4400	708,112.00	1,364,648.00	1,285,086.40	2,068,714.00	(704,066.00)	-51.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,224,100.00	3,642,538.00	1,967,420.45	3,664,780.00	(22,242.00)	-0.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	151,501.00	163,104.00	58,564.83	153,953.00	9,151.00	5.6%
Dues and Memberships		5300	83,680.00	93,535.00	82,218.93	93,129.00	406.00	0.4%
Insurance		5400-5450	2,848,317.00	2,848,317.00	2,690,945.46	2,848,317.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,354,182.00	6,336,390.00	2,596,307.53	5,569,792.00	766,598.00	12.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	414,240.00	480,388.00	218,793.51	475,639.00	4,749.00	1.0%
Transfers of Direct Costs		5710	96,041.00	97,693.00	(13,076.60)	92,333.00	5,360.00	5.5%
Transfers of Direct Costs - Interfund		5750	2,600.00	2,600.00	1,561.28	2,843.00	(243.00)	-9.3%
Professional/Consulting Services and Operating Expenditures		5800	2,661,612.00	3,579,354.00	2,108,974.49	3,568,905.00	10,449.00	0.3%
Communications		5900	644,415.00	649,822.00	300,709.78	650,320.00	(498.00)	-0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)		
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,256,588.00	14,251,203.00	8,044,999.21	13,455,231.00	795,972.00	5.6%		
CAPITAL OUTLAY										
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%		
Land Improvements		6170	0.00	7,146,948.00	6,530.00	3,892,857.00	3,254,091.00	45.5%		
Buildings and Improvements of Buildings		6200	0.00	5,950.00	4,550.00	45,191.00	(39,241.00)	-659.5%		
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	366,723.00	418,868.00	24,740.00	609,718.00	(190,850.00)	-45.6%		
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%		
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%		
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%		
TOTAL, CAPITAL OUTLAY			366,723.00	7,571,766.00	35,820.00	4,547,766.00	3,024,000.00	39.9%		
OTHER OUTGO (excluding Transfers of Indirect Costs)										
Tuition										
Tuition for Instruction Under Interdistrict Attendance Agreements			7110	0.00	0.00	0.00	0.00	0.00	0.0%	
State Special Schools			7130	0.00	0.00	0.00	0.00	0.00	0.0%	
Tuition, Excess Costs, and/or Deficit Payments										
Payments to Districts or Charter Schools			7141	0.00	0.00	0.00	0.00	0.00	0.0%	
Payments to County Offices			7142	0.00	0.00	0.00	0.00	0.00	0.0%	
Payments to JPAs			7143	0.00	0.00	0.00	0.00	0.00	0.0%	
Transfers of Pass-Through Revenues										
To Districts or Charter Schools			7211	0.00	0.00	0.00	0.00	0.00	0.0%	
To County Offices			7212	0.00	0.00	0.00	0.00	0.00	0.0%	
To JPAs			7213	0.00	0.00	0.00	0.00	0.00	0.0%	
Special Education SELPA Transfers of Apportionments										
To Districts or Charter Schools			6500	7221						
To County Offices			6500	7222						
To JPAs			6500	7223						
ROC/P Transfers of Apportionments										
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	0.0%	
All Other Transfers				7281-7283	0.00	0.00	0.00	0.00	0.0%	
All Other Transfers Out to All Others				7299	3,825.00	3,825.00	3,825.00	0.00	0.0%	
Debt Service										
Debt Service - Interest				7438	2,884.00	2,884.00	0.00	2,884.00	0.00	0.0%
Other Debt Service - Principal				7439	95,409.00	95,409.00	0.00	95,409.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)					102,118.00	102,118.00	3,825.00	102,118.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS										
Transfers of Indirect Costs				7310	(2,839,290.00)	(2,977,757.00)	(34,325.71)	(3,075,161.00)	97,404.00	-3.3%
Transfers of Indirect Costs - Interfund				7350	(157,117.00)	(165,140.00)	0.00	(173,159.00)	8,019.00	-4.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,996,407.00)	(3,142,897.00)	(34,325.71)	(3,248,320.00)	105,423.00	-3.4%
TOTAL, EXPENDITURES			115,883,554.00	125,391,897.00	68,186,064.44	123,856,630.00	1,535,267.00	1.2%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(32,559,283.00)	(32,154,577.00)	(272.00)	(32,776,468.00)	(621,891.00)	1.9%
Contributions from Restricted Revenues		8990	1,091,474.00	1,091,474.00	0.00	1,253,177.00	161,703.00	14.8%
(e) TOTAL, CONTRIBUTIONS			(31,467,809.00)	(31,063,103.00)	(272.00)	(31,523,291.00)	(460,188.00)	1.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(31,467,809.00)	(31,063,103.00)	(272.00)	(31,523,291.00)	(460,188.00)	1.5%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	3,410,679.00	3,554,951.00	0.00	3,508,292.00	(46,659.00)	-1.3%
2) Federal Revenue		8100-8299	3,511,924.00	3,866,390.00	478,976.78	3,608,068.00	(258,322.00)	-6.7%
3) Other State Revenue		8300-8599	13,682,509.00	17,888,008.00	6,746,280.16	19,412,006.00	1,523,998.00	8.5%
4) Other Local Revenue		8600-8799	10,219,298.00	10,432,335.00	5,473,350.57	12,234,233.00	1,801,898.00	17.3%
5) TOTAL, REVENUES			30,824,410.00	35,741,684.00	12,698,607.51	38,762,599.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	18,096,402.00	18,104,409.00	10,308,092.48	19,364,235.00	(1,259,826.00)	-7.0%
2) Classified Salaries		2000-2999	11,643,016.00	11,883,089.00	6,004,048.78	11,793,817.00	89,272.00	0.8%
3) Employee Benefits		3000-3999	17,380,229.00	17,239,079.00	5,439,592.68	17,454,984.00	(215,905.00)	-1.3%
4) Books and Supplies		4000-4999	3,709,157.00	5,555,063.00	2,047,447.92	5,452,343.00	102,720.00	1.8%
5) Services and Other Operating Expenditures		5000-5999	6,866,578.00	8,184,065.00	3,972,264.31	8,480,672.00	(296,607.00)	-3.6%
6) Capital Outlay		6000-6999	2,474,856.00	2,787,147.00	836,309.50	3,898,284.00	(1,111,137.00)	-39.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,541,561.00	1,541,561.00	0.00	1,146,091.00	395,470.00	25.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,839,290.00	2,977,757.00	34,325.71	3,075,161.00	(97,404.00)	-3.3%
9) TOTAL, EXPENDITURES			64,551,089.00	68,272,170.00	28,642,081.38	70,665,587.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(33,726,679.00)	(32,530,486.00)	(15,943,473.87)	(31,902,988.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	31,467,809.00	31,063,103.00	272.00	31,523,291.00	460,188.00	1.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			31,467,809.00	31,063,103.00	272.00	31,523,291.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,258,870.00)	(1,467,383.00)	(15,943,201.87)	(379,697.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,436,234.71	11,436,235.00		11,436,235.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,436,234.71	11,436,235.00		11,436,235.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,436,234.71	11,436,235.00		11,436,235.00		
2) Ending Balance, June 30 (E + F1e)			9,177,364.71	9,968,852.00		11,056,538.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	9,177,939.52	9,968,852.00		11,056,538.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(574.81)	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	3,410,679.00	3,554,951.00	0.00	3,508,292.00	(46,659.00)	-1.3%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,410,679.00	3,554,951.00	0.00	3,508,292.00	(46,659.00)	-1.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,476,367.00	2,665,996.00	0.00	2,382,250.00	(283,746.00)	-10.6%
Special Education Discretionary Grants		8182	185,264.00	185,264.00	0.00	185,264.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	410,947.00	430,847.00	204,968.91	440,649.00	9,802.00	2.3%
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	168,740.00	239,582.00	94,521.42	239,018.00	(564.00)	-0.2%
Title III, Immigrant Student Program	4201	8290	39,111.00	59,291.00	19,183.48	59,291.00	0.00	0.0%
Title III, English Learner Program	4203	8290	80,305.00	90,303.00	39,460.21	90,776.00	473.00	0.5%
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	65,242.00	76,528.00	40,875.63	77,881.00	1,353.00	1.8%
Career and Technical Education	3500-3599	8290	0.00	61,767.00	61,767.00	61,767.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	85,948.00	56,812.00	18,200.13	71,172.00	14,360.00	25.3%
TOTAL, FEDERAL REVENUE			3,511,924.00	3,866,390.00	478,976.78	3,608,068.00	(258,322.00)	-6.7%
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	140,540.00	140,540.00	New
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	994,879.00	1,069,175.00	3,006.33	1,069,175.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	1,963,571.00	1,963,571.00	924,947.00	2,074,233.00	110,662.00	5.6%
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	596,984.00	1,595,819.00	983,471.45	1,595,800.00	(19.00)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	1,436,038.00	1,692,869.00	931,076.00	1,692,869.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	8,691,037.00	11,566,574.00	3,903,779.38	12,839,389.00	1,272,815.00	11.0%
TOTAL, OTHER STATE REVENUE			13,682,509.00	17,888,008.00	6,746,280.16	19,412,006.00	1,523,998.00	8.5%
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	1,091,474.00	1,091,474.00	829,288.50	1,298,347.00	206,873.00	19.0%
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	6,000.00	6,000.00	2,000.00	6,000.00	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	93,150.00	93,150.00	0.00	73,900.00	(19,250.00)	-20.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,187,591.00	2,525,136.00	757,796.07	4,197,400.00	1,672,264.00	66.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	6,841,083.00	6,716,575.00	3,884,266.00	6,658,586.00	(57,989.00)	-0.9%
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			10,219,298.00	10,432,335.00	5,473,350.57	12,234,233.00	1,801,898.00	17.3%
TOTAL, REVENUES			30,824,410.00	35,741,684.00	12,698,607.51	38,762,599.00	3,020,915.00	8.5%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	13,957,774.00	13,885,833.00	7,854,888.39	14,961,443.00	(1,075,610.00)	-7.7%
Certificated Pupil Support Salaries		1200	2,477,767.00	2,473,529.00	1,428,477.43	2,589,816.00	(116,287.00)	-4.7%
Certificated Supervisors' and Administrators' Salaries		1300	507,750.00	557,648.00	330,371.13	592,449.00	(34,801.00)	-6.2%
Other Certificated Salaries		1900	1,153,111.00	1,187,399.00	694,355.53	1,220,527.00	(33,128.00)	-2.8%
TOTAL, CERTIFICATED SALARIES			18,096,402.00	18,104,409.00	10,308,092.48	19,364,235.00	(1,259,826.00)	-7.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	7,438,181.00	7,590,094.00	3,711,614.11	7,425,470.00	164,624.00	2.2%
Classified Support Salaries		2200	2,477,167.00	2,531,809.00	1,360,226.95	2,615,845.00	(84,036.00)	-3.3%
Classified Supervisors' and Administrators' Salaries		2300	102,184.00	87,444.00	35,238.07	74,703.00	12,741.00	14.6%
Clerical, Technical and Office Salaries		2400	464,580.00	461,264.00	264,110.28	464,463.00	(3,199.00)	-0.7%
Other Classified Salaries		2900	1,160,904.00	1,212,478.00	632,859.37	1,213,336.00	(858.00)	-0.1%
TOTAL, CLASSIFIED SALARIES			11,643,016.00	11,883,089.00	6,004,048.78	11,793,817.00	89,272.00	0.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	10,538,627.00	10,477,615.00	1,864,884.23	10,708,684.00	(231,069.00)	-2.2%
PERS		3201-3202	2,932,513.00	2,961,907.00	1,530,286.05	2,908,920.00	52,987.00	1.8%
OASDI/Medicare/Alternative		3301-3302	1,115,727.00	1,148,431.00	598,672.89	1,161,406.00	(12,975.00)	-1.1%
Health and Welfare Benefits		3401-3402	2,364,301.00	2,222,026.00	1,217,097.78	2,232,041.00	(10,015.00)	-0.5%
Unemployment Insurance		3501-3502	14,262.00	14,394.00	7,785.73	14,953.00	(559.00)	-3.9%
Workers' Compensation		3601-3602	369,820.00	373,270.00	202,490.84	388,078.00	(14,808.00)	-4.0%
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	44,979.00	41,436.00	18,375.16	40,902.00	534.00	1.3%
TOTAL, EMPLOYEE BENEFITS			17,380,229.00	17,239,079.00	5,439,592.68	17,454,984.00	(215,905.00)	-1.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,382,091.00	977,897.00	311,705.31	1,004,498.00	(26,601.00)	-2.7%
Books and Other Reference Materials		4200	13,250.00	117,644.00	63,620.24	126,641.00	(8,997.00)	-7.6%
Materials and Supplies		4300	2,166,557.00	3,511,360.00	954,690.53	3,254,499.00	256,861.00	7.3%
Noncapitalized Equipment		4400	147,259.00	948,162.00	717,431.84	1,066,705.00	(118,543.00)	-12.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,709,157.00	5,555,063.00	2,047,447.92	5,452,343.00	102,720.00	1.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,650,367.00	2,535,423.00	841,516.77	2,550,796.00	(15,373.00)	-0.6%
Travel and Conferences		5200	56,637.00	98,990.00	54,686.95	143,327.00	(44,337.00)	-44.8%
Dues and Memberships		5300	600.00	8,883.00	10,218.98	11,883.00	(3,000.00)	-33.8%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	9,544.00	8,953.00	(2,001.52)	3,087.00	5,866.00	65.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,703,784.00	1,694,251.00	418,208.52	1,630,887.00	63,364.00	3.7%
Transfers of Direct Costs		5710	(96,041.00)	(97,693.00)	13,076.60	(92,333.00)	(5,360.00)	5.5%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,523,103.00	3,914,774.00	2,626,585.50	4,212,541.00	(297,767.00)	-7.6%
Communications		5900	18,584.00	20,484.00	9,972.51	20,484.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,866,578.00	8,184,065.00	3,972,264.31	8,480,672.00	(296,607.00)	-3.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	75,000.00	174,666.00	174,665.25	174,666.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	524,000.00	744,340.00	363,526.55	744,340.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,875,856.00	1,868,141.00	298,117.70	2,979,278.00	(1,111,137.00)	-59.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,474,856.00	2,787,147.00	836,309.50	3,898,284.00	(1,111,137.00)	-39.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,541,561.00	1,541,561.00	0.00	1,146,091.00	395,470.00	25.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,541,561.00	1,541,561.00	0.00	1,146,091.00	395,470.00	25.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	2,839,290.00	2,977,757.00	34,325.71	3,075,161.00	(97,404.00)	-3.3%
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			2,839,290.00	2,977,757.00	34,325.71	3,075,161.00	(97,404.00)	-3.3%
TOTAL, EXPENDITURES			64,551,089.00	68,272,170.00	28,642,081.38	70,665,587.00	(2,393,417.00)	-3.5%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	32,559,283.00	32,154,577.00	272.00	32,776,468.00	621,891.00	1.9%
Contributions from Restricted Revenues		8990	(1,091,474.00)	(1,091,474.00)	0.00	(1,253,177.00)	(161,703.00)	14.8%
(e) TOTAL, CONTRIBUTIONS			31,467,809.00	31,063,103.00	272.00	31,523,291.00	460,188.00	1.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			31,467,809.00	31,063,103.00	272.00	31,523,291.00	(460,188.00)	-1.5%

2025-26 Second 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	140,680,192.00	140,946,650.00	72,021,336.16	141,026,544.00	79,894.00	0.1%
2) Federal Revenue		8100-8299	3,511,924.00	3,866,390.00	478,976.78	3,608,068.00	(258,322.00)	-6.7%
3) Other State Revenue		8300-8599	17,559,739.00	21,800,094.00	8,824,669.97	23,324,092.00	1,523,998.00	7.0%
4) Other Local Revenue		8600-8799	16,217,199.00	16,176,636.00	7,688,395.70	18,430,815.00	2,254,179.00	13.9%
5) TOTAL, REVENUES			177,969,054.00	182,789,770.00	89,013,378.61	186,389,519.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	78,597,970.00	78,804,878.00	45,068,508.88	81,521,646.00	(2,716,768.00)	-3.4%
2) Classified Salaries		2000-2999	28,878,089.00	29,305,205.00	15,431,507.11	29,806,525.00	(501,320.00)	-1.7%
3) Employee Benefits		3000-3999	42,574,020.00	42,083,663.00	19,420,043.44	42,619,920.00	(536,257.00)	-1.3%
4) Books and Supplies		4000-4999	5,933,257.00	9,197,601.00	4,014,868.37	9,117,123.00	80,478.00	0.9%
5) Services and Other Operating Expenditures		5000-5999	20,123,166.00	22,435,268.00	12,017,263.52	21,935,903.00	499,365.00	2.2%
6) Capital Outlay		6000-6999	2,841,579.00	10,358,913.00	872,129.50	8,446,050.00	1,912,863.00	18.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,643,679.00	1,643,679.00	3,825.00	1,248,209.00	395,470.00	24.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(157,117.00)	(165,140.00)	0.00	(173,159.00)	8,019.00	-4.9%
9) TOTAL, EXPENDITURES			180,434,643.00	193,664,067.00	96,828,145.82	194,522,217.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,465,589.00)	(10,874,297.00)	(7,814,767.21)	(8,132,698.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,465,589.00)	(10,874,297.00)	(7,814,767.21)	(8,132,698.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	54,782,477.92	54,782,477.00		54,782,477.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			54,782,477.92	54,782,477.00		54,782,477.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			54,782,477.92	54,782,477.00		54,782,477.00		
2) Ending Balance, June 30 (E + F1e)			52,316,888.92	43,908,180.00		46,649,779.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	20,500.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	798,892.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	9,177,939.52	9,968,852.00		11,056,538.00		
c) Committed								
Stabilization Arrangements		9750	5,413,039.00	5,809,922.00		5,835,667.00		
Other Commitments		9760	18,495,854.00	10,320,172.00		11,913,415.00		
Textbook Adoption & Instructional Materials	0000	9760	2,223,443.00					
Site Discretionary, Donations & Student Funds Carryover	0000	9760	411,671.00					
Technology	0000	9760	500,000.00					
1:1 Student Device Refresh	0000	9760	1,500,000.00					
Attendance Mitigation	0000	9760	2,518,024.00					
Facility Use & Repair	0000	9760	1,156,244.00					
SELF Reassessment for SAM's Insurance	0000	9760	1,500,000.00					
WHS Field Turf Replacement	0000	9760	1,200,000.00					
One-Time District Safety and Facility Projects	0000	9760	7,150,000.00					
District Share of Bus Grant Funded Buses (8)	0000	9760	336,472.00					
Textbook Adoption & Instructional Materials	0000	9760		1,969,499.00				
Technology	0000	9760		500,000.00				
1:1 Student Device Refresh	0000	9760		1,500,000.00				
Attendance Mitigation	0000	9760		1,537,313.00				
Facility Use & Repair	0000	9760		1,150,372.00				
SELF Reassessment for SAMs Insurance	0000	9760		1,500,000.00				
District Share of Bus Grant Funded Buses	0000	9760		336,472.00				
Negotiations Settlement Reserve	0000	9760		1,826,516.00				
Textbook Adoption & Instructional Materials	0000	9760				2,404,270.00		
Site Discretionary, Donations & Student Funds Carryover	0000	9760				384,399.00		
Technology	0000	9760				500,000.00		
1:1 Student Device Refresh	0000	9760				950,000.00		
Attendance Mitigation	0000	9760				1,652,704.00		
Facility Use & Repair	0000	9760				1,185,570.00		
SELF Reassessment for SAM's Insurance	0000	9760				1,500,000.00		
One-Time District Safety and Facilities Projects	0000	9760				3,000,000.00		
District Share of Grant Funded Buses	0000	9760				336,472.00		
d) Assigned								
Other Assignments		9780	146,762.00	202,716.00		202,716.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,413,039.00	5,809,922.00		5,835,667.00		
Unassigned/Unappropriated Amount		9790	12,850,863.40	11,796,596.00		11,805,776.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	59,260,345.00	55,963,077.00	30,149,704.00	56,092,344.00	129,267.00	0.2%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Education Protection Account State Aid - Current Year		8012	21,730,599.00	23,126,350.00	12,540,065.00	23,236,627.00	110,277.00	0.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	247,217.00	243,174.00	125,553.89	243,174.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	49,635,307.00	51,679,030.00	28,488,456.66	51,679,030.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,069,118.00	1,132,873.00	1,086,649.21	1,132,873.00	0.00	0.0%
Prior Years' Taxes		8043	26,422.00	26,588.00	15,674.12	26,588.00	0.00	0.0%
Supplemental Taxes		8044	1,865,798.00	1,827,168.00	871,395.21	1,827,168.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	8,765,347.00	8,681,081.00	0.00	8,681,081.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,250,917.00	2,477,771.00	2,522,196.07	2,477,771.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			144,851,070.00	145,157,112.00	75,799,694.16	145,396,656.00	239,544.00	0.2%
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	(7,581,557.00)	(7,765,413.00)	(3,778,358.00)	(7,878,404.00)	(112,991.00)	1.5%
Property Taxes Transfers		8097	3,410,679.00	3,554,951.00	0.00	3,508,292.00	(46,659.00)	-1.3%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			140,680,192.00	140,946,650.00	72,021,336.16	141,026,544.00	79,894.00	0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,476,367.00	2,665,996.00	0.00	2,382,250.00	(283,746.00)	-10.6%
Special Education Discretionary Grants		8182	185,264.00	185,264.00	0.00	185,264.00	0.00	0.0%
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	410,947.00	430,847.00	204,968.91	440,649.00	9,802.00	2.3%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%

2025-26 Second 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)
Title II, Part A, Supporting Effective Instruction	4035	8290	168,740.00	239,582.00	94,521.42	239,018.00	(564.00)	-0.2%
Title III, Immigrant Student Program	4201	8290	39,111.00	59,291.00	19,183.48	59,291.00	0.00	0.0%
Title III, English Learner Program	4203	8290	80,305.00	90,303.00	39,460.21	90,776.00	473.00	0.5%
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	65,242.00	76,528.00	40,875.63	77,881.00	1,353.00	1.8%
Career and Technical Education	3500-3599	8290	0.00	61,767.00	61,767.00	61,767.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	85,948.00	56,812.00	18,200.13	71,172.00	14,360.00	25.3%
TOTAL, FEDERAL REVENUE			3,511,924.00	3,866,390.00	478,976.78	3,608,068.00	(258,322.00)	-6.7%
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	140,540.00	140,540.00	New
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	574,476.00	578,258.00	578,258.00	578,258.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,216,570.00	3,336,223.00	918,055.14	3,336,223.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	1,963,571.00	1,963,571.00	924,947.00	2,074,233.00	110,662.00	5.6%
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	596,984.00	1,595,819.00	983,471.45	1,595,800.00	(19.00)	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	1,436,038.00	1,692,869.00	931,076.00	1,692,869.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	9,772,100.00	12,633,354.00	4,488,862.38	13,906,169.00	1,272,815.00	10.1%
TOTAL, OTHER STATE REVENUE			17,559,739.00	21,800,094.00	8,824,669.97	23,324,092.00	1,523,998.00	7.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								

2025-26 Second 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)
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	1,091,474.00	1,091,474.00	829,288.50	1,298,347.00	206,873.00	19.0%
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	559.00	3,055.00	2,496.41	3,733.00	678.00	22.2%
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	143,741.00	143,741.00	65,578.28	144,193.00	452.00	0.3%
Interest		8660	1,621,006.00	1,483,310.00	945,588.44	2,000,018.00	516,708.00	34.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	665,018.00	665,018.00	0.00	665,018.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	147,500.00	147,500.00	140,908.15	147,500.00	0.00	0.0%
Interagency Services		8677	783,981.00	814,693.00	2,301.16	783,451.00	(31,242.00)	-3.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	598,237.00	593,983.00	105,912.73	462,803.00	(131,180.00)	-22.1%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,324,600.00	4,517,287.00	1,712,056.03	6,267,166.00	1,749,879.00	38.7%
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	6,841,083.00	6,716,575.00	3,884,266.00	6,658,586.00	(57,989.00)	-0.9%
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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER LOCAL REVENUE			16,217,199.00	16,176,636.00	7,688,395.70	18,430,815.00	2,254,179.00	13.9%
TOTAL, REVENUES			177,969,054.00	182,789,770.00	89,013,378.61	186,389,519.00	3,599,749.00	2.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	64,706,276.00	64,788,295.00	37,091,556.96	67,318,900.00	(2,530,605.00)	-3.9%
Certificated Pupil Support Salaries		1200	5,063,404.00	5,057,883.00	2,961,695.94	5,197,343.00	(139,460.00)	-2.8%
Certificated Supervisors' and Administrators' Salaries		1300	6,856,449.00	6,904,178.00	3,893,804.67	7,059,808.00	(155,630.00)	-2.3%
Other Certificated Salaries		1900	1,971,841.00	2,054,522.00	1,121,451.31	1,945,595.00	108,927.00	5.3%
TOTAL, CERTIFICATED SALARIES			78,597,970.00	78,804,878.00	45,068,508.88	81,521,646.00	(2,716,768.00)	-3.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	10,071,310.00	10,332,502.00	5,045,463.93	10,672,195.00	(339,693.00)	-3.3%
Classified Support Salaries		2200	10,477,454.00	10,517,173.00	5,753,546.03	10,616,999.00	(99,826.00)	-0.9%
Classified Supervisors' and Administrators' Salaries		2300	1,170,595.00	1,137,261.00	631,279.96	1,123,178.00	14,083.00	1.2%
Clerical, Technical and Office Salaries		2400	5,433,856.00	5,553,176.00	3,115,226.72	5,625,860.00	(72,684.00)	-1.3%
Other Classified Salaries		2900	1,724,874.00	1,765,093.00	885,990.47	1,768,293.00	(3,200.00)	-0.2%
TOTAL, CLASSIFIED SALARIES			28,878,089.00	29,305,205.00	15,431,507.11	29,806,525.00	(501,320.00)	-1.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	22,053,612.00	21,889,902.00	8,298,567.14	22,335,231.00	(445,329.00)	-2.0%
PERS		3201-3202	6,753,965.00	6,808,491.00	3,657,149.60	6,729,384.00	79,107.00	1.2%
OASDI/Medicare/Alternative		3301-3302	3,209,857.00	3,253,146.00	1,759,832.14	3,373,433.00	(120,287.00)	-3.7%
Health and Welfare Benefits		3401-3402	8,877,880.00	8,488,635.00	4,797,027.71	8,489,973.00	(1,338.00)	0.0%
Unemployment Insurance		3501-3502	51,387.00	51,648.00	28,943.43	58,631.00	(6,983.00)	-13.5%
Workers' Compensation		3601-3602	1,332,808.00	1,339,347.00	747,397.28	1,379,266.00	(39,919.00)	-3.0%
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	294,511.00	252,494.00	131,126.14	254,002.00	(1,508.00)	-0.6%
TOTAL, EMPLOYEE BENEFITS			42,574,020.00	42,083,663.00	19,420,043.44	42,619,920.00	(536,257.00)	-1.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,382,091.00	992,808.00	326,610.36	1,019,409.00	(26,601.00)	-2.7%
Books and Other Reference Materials		4200	24,480.00	157,815.00	64,046.12	168,431.00	(10,616.00)	-6.7%
Materials and Supplies		4300	3,671,315.00	5,734,168.00	1,621,693.65	4,793,864.00	940,304.00	16.4%
Noncapitalized Equipment		4400	855,371.00	2,312,810.00	2,002,518.24	3,135,419.00	(822,609.00)	-35.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,933,257.00	9,197,601.00	4,014,868.37	9,117,123.00	80,478.00	0.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,650,367.00	2,535,423.00	841,516.77	2,550,796.00	(15,373.00)	-0.6%
Travel and Conferences		5200	208,138.00	262,094.00	113,251.78	297,280.00	(35,186.00)	-13.4%
Dues and Memberships		5300	84,280.00	102,418.00	92,437.91	105,012.00	(2,594.00)	-2.5%
Insurance		5400-5450	2,848,317.00	2,848,317.00	2,690,945.46	2,848,317.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,363,726.00	6,345,343.00	2,594,306.01	5,572,879.00	772,464.00	12.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,118,024.00	2,174,639.00	637,002.03	2,106,526.00	68,113.00	3.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,600.00	2,600.00	1,561.28	2,843.00	(243.00)	-9.3%
Professional/Consulting Services and Operating Expenditures		5800	5,184,715.00	7,494,128.00	4,735,559.99	7,781,446.00	(287,318.00)	-3.8%

2025-26 Second 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)
Communications		5900	662,999.00	670,306.00	310,682.29	670,804.00	(498.00)	-0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,123,166.00	22,435,268.00	12,017,263.52	21,935,903.00	499,365.00	2.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	75,000.00	7,321,614.00	181,195.25	4,067,523.00	3,254,091.00	44.4%
Buildings and Improvements of Buildings		6200	524,000.00	750,290.00	368,076.55	789,531.00	(39,241.00)	-5.2%
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	2,242,579.00	2,287,009.00	322,857.70	3,588,996.00	(1,301,987.00)	-56.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,841,579.00	10,358,913.00	872,129.50	8,446,050.00	1,912,863.00	18.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,541,561.00	1,541,561.00	0.00	1,146,091.00	395,470.00	25.7%
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 Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	3,825.00	3,825.00	3,825.00	3,825.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	2,884.00	2,884.00	0.00	2,884.00	0.00	0.0%
Other Debt Service - Principal		7439	95,409.00	95,409.00	0.00	95,409.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,643,679.00	1,643,679.00	3,825.00	1,248,209.00	395,470.00	24.1%
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	(157,117.00)	(165,140.00)	0.00	(173,159.00)	8,019.00	-4.9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(157,117.00)	(165,140.00)	0.00	(173,159.00)	8,019.00	-4.9%
TOTAL, EXPENDITURES			180,434,643.00	193,664,067.00	96,828,145.82	194,522,217.00	(858,150.00)	-0.4%
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	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2025-26 Projected Totals
2600	Expanded Learning Opportunities Program	1,206,493.00
6019	Student Support and Professional Development Discretionary Block Grant (SSPDDBG)	2,571,947.00
6300	Lottery: Instructional Materials	2,404,270.00
6547	Special Education Early Intervention Preschool Grant	194,964.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	130,847.00
7085	Learning Communities for School Success Program	136,530.00
7435	Learning Recovery Emergency Block Grant	245,829.00
7810	Other Restricted State	262,336.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	560,397.00
9010	Other Restricted Local	3,342,925.00
Total, Restricted Balance		11,056,538.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,217,709.00	4,217,709.00	0.00	4,217,709.00	0.00	0.0%
5) TOTAL, REVENUES			4,217,709.00	4,217,709.00	0.00	4,217,709.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,217,709.00	4,217,709.00	0.00	4,217,709.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,217,709.00	4,217,709.00	0.00	4,217,709.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	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)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,276,032.08	2,276,032.00		2,276,032.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,276,032.08	2,276,032.00		2,276,032.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,276,032.08	2,276,032.00		2,276,032.00		
2) Ending Balance, June 30 (E + F1e)			2,276,032.08	2,276,032.00		2,276,032.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,276,032.08	2,276,032.00		2,276,032.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,217,709.00	4,217,709.00	0.00	4,217,709.00	0.00	0.0%
TOTAL, REVENUES			4,217,709.00	4,217,709.00	0.00	4,217,709.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	4,217,709.00	4,217,709.00	0.00	4,217,709.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,217,709.00	4,217,709.00	0.00	4,217,709.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,217,709.00	4,217,709.00	0.00	4,217,709.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Project Year Totals
8210	Student Activity Funds	2,276,032.00
Total, Restricted Balance		2,276,032.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,226,651.00	2,226,651.00	753,570.68	2,411,294.00	184,643.00	8.3%
3) Other State Revenue		8300-8599	5,214,776.00	5,214,776.00	1,753,395.75	5,478,603.00	263,827.00	5.1%
4) Other Local Revenue		8600-8799	351,000.00	309,002.00	257,234.83	532,163.00	223,161.00	72.2%
5) TOTAL, REVENUES			7,792,427.00	7,750,429.00	2,764,201.26	8,422,060.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,658,172.00	1,733,028.00	862,890.81	1,743,104.00	(10,076.00)	-0.6%
3) Employee Benefits		3000-3999	520,402.00	533,836.00	277,602.83	532,743.00	1,093.00	0.2%
4) Books and Supplies		4000-4999	3,237,000.00	3,302,551.00	1,395,177.85	3,291,552.00	10,999.00	0.3%
5) Services and Other Operating Expenditures		5000-5999	231,000.00	243,503.00	117,725.08	258,259.00	(14,756.00)	-6.1%
6) Capital Outlay		6000-6999	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	157,117.00	165,140.00	0.00	173,159.00	(8,019.00)	-4.9%
9) TOTAL, EXPENDITURES			5,903,691.00	6,078,058.00	2,653,396.57	6,098,817.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,888,736.00	1,672,371.00	110,804.69	2,323,243.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,888,736.00	1,672,371.00	110,804.69	2,323,243.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,929,034.07	11,929,034.00		11,929,034.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,929,034.07	11,929,034.00		11,929,034.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,929,034.07	11,929,034.00		11,929,034.00		
2) Ending Balance, June 30 (E + F1e)			13,817,770.07	13,601,405.00		14,252,277.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	13,817,770.07	13,601,405.00		14,252,277.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	2,226,651.00	2,226,651.00	753,570.68	2,411,294.00	184,643.00	8.3%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,226,651.00	2,226,651.00	753,570.68	2,411,294.00	184,643.00	8.3%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	5,214,776.00	5,214,776.00	1,753,395.75	5,478,603.00	263,827.00	5.1%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,214,776.00	5,214,776.00	1,753,395.75	5,478,603.00	263,827.00	5.1%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	1,000.00	1,000.00	(622.45)	1,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	350,000.00	296,002.00	257,857.28	519,163.00	223,161.00	75.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	12,000.00	0.00	12,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			351,000.00	309,002.00	257,234.83	532,163.00	223,161.00	72.2%
TOTAL, REVENUES			7,792,427.00	7,750,429.00	2,764,201.26	8,422,060.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	1,419,851.00	1,492,029.00	743,403.22	1,517,156.00	(25,127.00)	-1.7%
Classified Supervisors' and Administrators' Salaries		2300	132,061.00	136,137.00	64,169.18	119,169.00	16,968.00	12.5%
Clerical, Technical and Office Salaries		2400	67,289.00	68,149.00	39,840.85	68,538.00	(389.00)	-0.6%
Other Classified Salaries		2900	38,971.00	36,713.00	15,477.56	38,241.00	(1,528.00)	-4.2%
TOTAL, CLASSIFIED SALARIES			1,658,172.00	1,733,028.00	862,890.81	1,743,104.00	(10,076.00)	-0.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	297,341.00	313,230.00	164,402.98	307,856.00	5,374.00	1.7%
OASDI/Medicare/Alternative		3301-3302	124,191.00	129,556.00	64,300.95	130,437.00	(881.00)	-0.7%
Health and Welfare Benefits		3401-3402	74,340.00	65,949.00	36,583.44	70,161.00	(4,212.00)	-6.4%
Unemployment Insurance		3501-3502	814.00	846.00	420.91	850.00	(4.00)	-0.5%
Workers' Compensation		3601-3602	21,161.00	22,029.00	10,927.36	22,150.00	(121.00)	-0.5%
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	2,555.00	2,226.00	967.19	1,289.00	937.00	42.1%
TOTAL, EMPLOYEE BENEFITS			520,402.00	533,836.00	277,602.83	532,743.00	1,093.00	0.2%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	237,000.00	246,520.00	111,167.31	246,520.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	23,264.00	12,141.29	12,265.00	10,999.00	47.3%
Food		4700	3,000,000.00	3,032,767.00	1,271,869.25	3,032,767.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,237,000.00	3,302,551.00	1,395,177.85	3,291,552.00	10,999.00	0.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,500.00	1,500.00	2,859.98	5,500.00	(4,000.00)	-266.7%
Dues and Memberships		5300	1,000.00	1,000.00	868.00	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	5,000.00	15,003.00	3,418.18	15,003.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,600.00)	(2,600.00)	(1,561.28)	(2,843.00)	243.00	-9.3%
Professional/Consulting Services and Operating Expenditures		5800	224,000.00	226,500.00	111,544.06	237,499.00	(10,999.00)	-4.9%
Communications		5900	2,100.00	2,100.00	596.14	2,100.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			231,000.00	243,503.00	117,725.08	258,259.00	(14,756.00)	-6.1%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	157,117.00	165,140.00	0.00	173,159.00	(8,019.00)	-4.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			157,117.00	165,140.00	0.00	173,159.00	(8,019.00)	-4.9%
TOTAL, EXPENDITURES			5,903,691.00	6,078,058.00	2,653,396.57	6,098,817.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2025-26 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	14,252,277.00
Total, Restricted Balance		14,252,277.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	108,344.00	98,044.00	41,717.42	116,071.00	18,027.00	18.4%
5) TOTAL, REVENUES			108,344.00	98,044.00	41,717.42	116,071.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	170,000.00	170,000.00	0.00	170,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	152,650.00	146,014.12	152,650.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			170,000.00	322,650.00	146,014.12	322,650.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(61,656.00)	(224,606.00)	(104,296.70)	(206,579.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(61,656.00)	(224,606.00)	(104,296.70)	(206,579.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,930,470.53	1,930,471.00		1,930,471.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,930,470.53	1,930,471.00		1,930,471.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,930,470.53	1,930,471.00		1,930,471.00		
2) Ending Balance, June 30 (E + F1e)			1,868,814.53	1,705,865.00		1,723,892.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	1,868,814.53	1,705,865.00		1,723,892.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	65,000.00	54,700.00	41,717.42	72,727.00	18,027.00	33.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	43,344.00	43,344.00	0.00	43,344.00	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			108,344.00	98,044.00	41,717.42	116,071.00	18,027.00	18.4%
TOTAL, REVENUES			108,344.00	98,044.00	41,717.42	116,071.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	170,000.00	170,000.00	0.00	170,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								

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)
Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			170,000.00	170,000.00	0.00	170,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	152,650.00	146,014.12	152,650.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	152,650.00	146,014.12	152,650.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			170,000.00	322,650.00	146,014.12	322,650.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,251,000.00	1,491,735.00	1,826,130.09	3,573,463.00	2,081,728.00	139.6%
5) TOTAL, REVENUES			2,251,000.00	1,491,735.00	1,826,130.09	3,573,463.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	38,741.00	35,431.00	20,556.04	36,078.00	(647.00)	-1.8%
3) Employee Benefits		3000-3999	15,704.00	14,692.00	7,150.03	13,651.00	1,041.00	7.1%
4) Books and Supplies		4000-4999	0.00	3,627.00	3,086.22	3,627.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	17,725.00	34,388.00	19,345.57	34,388.00	0.00	0.0%
6) Capital Outlay		6000-6999	18,039,800.00	19,664,311.00	859,673.63	2,611,166.00	17,053,145.00	86.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	481,815.00	481,815.00	329,125.00	481,815.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			18,593,785.00	20,234,264.00	1,238,936.49	3,180,725.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(16,342,785.00)	(18,742,529.00)	587,193.60	392,738.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(16,342,785.00)	(18,742,529.00)	587,193.60	392,738.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	25,628,327.06	25,628,327.00		25,628,327.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,628,327.06	25,628,327.00		25,628,327.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,628,327.06	25,628,327.00		25,628,327.00		
2) Ending Balance, June 30 (E + F1e)			9,285,542.06	6,885,798.00		26,021,065.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	9,285,542.06	6,885,798.00		26,021,065.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	751,000.00	491,735.00	578,508.73	1,022,519.00	530,784.00	107.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	1,500,000.00	1,000,000.00	1,247,621.36	2,550,944.00	1,550,944.00	155.1%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,251,000.00	1,491,735.00	1,826,130.09	3,573,463.00	2,081,728.00	139.6%
TOTAL, REVENUES			2,251,000.00	1,491,735.00	1,826,130.09	3,573,463.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	17,769.00	14,084.00	8,077.14	14,611.00	(527.00)	-3.7%
Clerical, Technical and Office Salaries		2400	20,972.00	21,347.00	12,478.90	21,467.00	(120.00)	-0.6%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			38,741.00	35,431.00	20,556.04	36,078.00	(647.00)	-1.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	10,500.00	9,391.00	4,383.18	8,544.00	847.00	9.0%
OASDI/Medicare/Alternative		3301-3302	2,914.00	2,681.00	1,548.32	2,727.00	(46.00)	-1.7%

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)
Health and Welfare Benefits		3401-3402	1,517.00	1,969.00	891.75	1,754.00	215.00	10.9%
Unemployment Insurance		3501-3502	19.00	18.00	9.96	18.00	0.00	0.0%
Workers' Compensation		3601-3602	494.00	454.00	261.61	462.00	(8.00)	-1.8%
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	260.00	179.00	55.21	146.00	33.00	18.4%
TOTAL, EMPLOYEE BENEFITS			15,704.00	14,692.00	7,150.03	13,651.00	1,041.00	7.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	3,492.00	3,086.22	3,492.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	135.00	0.00	135.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	3,627.00	3,086.22	3,627.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	17,200.00	33,863.00	19,047.50	33,863.00	0.00	0.0%
Communications		5900	525.00	525.00	298.07	525.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,725.00	34,388.00	19,345.57	34,388.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	18,039,800.00	19,573,853.00	816,377.18	2,520,708.00	17,053,145.00	87.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	90,458.00	43,296.45	90,458.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			18,039,800.00	19,664,311.00	859,673.63	2,611,166.00	17,053,145.00	86.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	293,987.00	293,987.00	149,125.00	293,987.00	0.00	0.0%
Other Debt Service - Principal		7439	187,828.00	187,828.00	180,000.00	187,828.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			481,815.00	481,815.00	329,125.00	481,815.00	0.00	0.0%
TOTAL, EXPENDITURES			18,593,785.00	20,234,264.00	1,238,936.49	3,180,725.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	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)
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	26,021,065.00
Total, Restricted Balance		26,021,065.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	900,000.00	630,473.00	523,993.62	928,327.00	297,854.00	47.2%
5) TOTAL, REVENUES			900,000.00	630,473.00	523,993.62	928,327.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	1,232.00	1,231.62	1,232.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	96.00	94.84	96.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	25,193.00	(25,193.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	136,232.00	(136,232.00)	New
6) Capital Outlay		6000-6999	5,276,337.00	5,755,497.00	1,657,719.18	5,433,207.00	322,290.00	5.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,276,337.00	5,756,825.00	1,659,045.64	5,595,960.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,376,337.00)	(5,126,352.00)	(1,135,052.02)	(4,667,633.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,376,337.00)	(5,126,352.00)	(1,135,052.02)	(4,667,633.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	23,576,936.67	23,576,937.00		23,576,937.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,576,936.67	23,576,937.00		23,576,937.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,576,936.67	23,576,937.00		23,576,937.00		
2) Ending Balance, June 30 (E + F1e)			19,200,599.67	18,450,585.00		18,909,304.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	19,200,599.67	18,450,585.00		18,909,304.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	900,000.00	630,473.00	523,993.62	843,768.00	213,295.00	33.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	84,559.00	84,559.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			900,000.00	630,473.00	523,993.62	928,327.00	297,854.00	47.2%
TOTAL, REVENUES			900,000.00	630,473.00	523,993.62	928,327.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	1,232.00	1,231.62	1,232.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	1,232.00	1,231.62	1,232.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	95.00	94.22	95.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	1.00	.62	1.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	96.00	94.84	96.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	25,193.00	(25,193.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	25,193.00	(25,193.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	136,232.00	(136,232.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	136,232.00	(136,232.00)	New
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	455,954.00	302,527.58	463,181.00	(7,227.00)	-1.6%
Buildings and Improvements of Buildings		6200	5,276,337.00	5,299,543.00	1,355,191.60	4,970,026.00	329,517.00	6.2%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,276,337.00	5,755,497.00	1,657,719.18	5,433,207.00	322,290.00	5.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,276,337.00	5,756,825.00	1,659,045.64	5,595,960.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								

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

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	18,909,304.00
Total, Restricted Balance		18,909,304.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	375,000.00	354,953.00	240,453.21	390,359.00	35,406.00	10.0%
5) TOTAL, REVENUES			375,000.00	354,953.00	240,453.21	390,359.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	166,569.00	163,110.00	91,220.73	161,516.00	1,594.00	1.0%
3) Employee Benefits		3000-3999	70,434.00	68,045.00	37,917.76	67,219.00	826.00	1.2%
4) Books and Supplies		4000-4999	0.00	9,759.00	9,758.01	12,398.00	(2,639.00)	-27.0%
5) Services and Other Operating Expenditures		5000-5999	5,000.00	21,972.00	12,378.00	25,647.00	(3,675.00)	-16.7%
6) Capital Outlay		6000-6999	3,287,066.00	3,426,208.00	98,466.75	4,681,143.00	(1,254,935.00)	-36.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	517,289.00	517,289.00	466,879.30	517,289.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,046,358.00	4,206,383.00	716,620.55	5,465,212.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,671,358.00)	(3,851,430.00)	(476,167.34)	(5,074,853.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,744,578.00	1,744,578.00	0.00	1,744,578.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,744,578.00	1,744,578.00	0.00	1,744,578.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,926,780.00)	(2,106,852.00)	(476,167.34)	(3,330,275.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,579,322.17	9,579,322.00		9,579,322.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,579,322.17	9,579,322.00		9,579,322.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,579,322.17	9,579,322.00		9,579,322.00		
2) Ending Balance, June 30 (E + F1e)			7,652,542.17	7,472,470.00		6,249,047.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	7,652,542.17	7,472,470.00		6,249,047.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	175,000.00	100,000.00	40,500.00	75,000.00	(25,000.00)	-25.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	200,000.00	254,953.00	199,953.21	315,359.00	60,406.00	23.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			375,000.00	354,953.00	240,453.21	390,359.00	35,406.00	10.0%
TOTAL, REVENUES			375,000.00	354,953.00	240,453.21	390,359.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	153,927.00	150,242.00	83,698.53	148,576.00	1,666.00	1.1%
Clerical, Technical and Office Salaries		2400	12,642.00	12,868.00	7,522.20	12,940.00	(72.00)	-0.6%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			166,569.00	163,110.00	91,220.73	161,516.00	1,594.00	1.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	45,525.00	43,622.00	24,348.24	43,194.00	428.00	1.0%
OASDI/Medicare/Alternative		3301-3302	12,251.00	11,769.00	6,558.13	11,642.00	127.00	1.1%
Health and Welfare Benefits		3401-3402	10,076.00	10,238.00	5,705.70	10,023.00	215.00	2.1%
Unemployment Insurance		3501-3502	80.00	76.00	42.71	75.00	1.00	1.3%
Workers' Compensation		3601-3602	2,079.00	1,998.00	1,112.71	1,976.00	22.00	1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	423.00	342.00	150.27	309.00	33.00	9.6%
TOTAL, EMPLOYEE BENEFITS			70,434.00	68,045.00	37,917.76	67,219.00	826.00	1.2%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	367.00	366.83	575.00	(208.00)	-56.7%
Noncapitalized Equipment		4400	0.00	9,392.00	9,391.18	11,823.00	(2,431.00)	-25.9%
TOTAL, BOOKS AND SUPPLIES			0.00	9,759.00	9,758.01	12,398.00	(2,639.00)	-27.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,000.00	21,972.00	12,378.00	25,647.00	(3,675.00)	-16.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,000.00	21,972.00	12,378.00	25,647.00	(3,675.00)	-16.7%
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	3,287,066.00	3,396,216.00	96,274.14	4,651,151.00	(1,254,935.00)	-37.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	29,992.00	2,192.61	29,992.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,287,066.00	3,426,208.00	98,466.75	4,681,143.00	(1,254,935.00)	-36.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	105,289.00	105,289.00	54,879.30	105,289.00	0.00	0.0%
Other Debt Service - Principal		7439	412,000.00	412,000.00	412,000.00	412,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			517,289.00	517,289.00	466,879.30	517,289.00	0.00	0.0%
TOTAL, EXPENDITURES			4,046,358.00	4,206,383.00	716,620.55	5,465,212.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	1,744,578.00	1,744,578.00	0.00	1,744,578.00	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)
(a) TOTAL, INTERFUND TRANSFERS IN			1,744,578.00	1,744,578.00	0.00	1,744,578.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			1,744,578.00	1,744,578.00	0.00	1,744,578.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	6,249,047.00
Total, Restricted Balance		6,249,047.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,040,659.00	6,052,708.00	2,949,454.57	5,488,797.00	(563,911.00)	-9.3%
5) TOTAL, REVENUES			6,040,659.00	6,052,708.00	2,949,454.57	5,488,797.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	4,296,903.00	4,296,903.00	3,792,178.50	4,296,903.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,296,903.00	4,296,903.00	3,792,178.50	4,296,903.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,743,756.00	1,755,805.00	(842,723.93)	1,191,894.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,744,578.00	1,744,578.00	0.00	1,744,578.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,744,578.00)	(1,744,578.00)	0.00	(1,744,578.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(822.00)	11,227.00	(842,723.93)	(552,684.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,068,721.24	6,068,721.00		6,068,721.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,068,721.24	6,068,721.00		6,068,721.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,068,721.24	6,068,721.00		6,068,721.00		
2) Ending Balance, June 30 (E + F1e)			6,067,899.24	6,079,948.00		5,516,037.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	6,067,899.24	6,079,948.00		5,516,037.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	5,870,659.00	5,870,659.00	2,850,433.14	5,258,075.00	(612,584.00)	-10.4%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	170,000.00	182,049.00	99,021.43	230,722.00	48,673.00	26.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,040,659.00	6,052,708.00	2,949,454.57	5,488,797.00	(563,911.00)	-9.3%
TOTAL, REVENUES			6,040,659.00	6,052,708.00	2,949,454.57	5,488,797.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	18,000.00	18,000.00	8,572.50	18,000.00	0.00	0.0%
Debt Service - Interest		7438	1,978,374.00	1,978,374.00	1,483,076.50	1,978,374.00	0.00	0.0%
Other Debt Service - Principal		7439	2,300,529.00	2,300,529.00	2,300,529.50	2,300,529.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,296,903.00	4,296,903.00	3,792,178.50	4,296,903.00	0.00	0.0%
TOTAL, EXPENDITURES			4,296,903.00	4,296,903.00	3,792,178.50	4,296,903.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	1,744,578.00	1,744,578.00	0.00	1,744,578.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,744,578.00	1,744,578.00	0.00	1,744,578.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

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 Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,744,578.00)	(1,744,578.00)	0.00	(1,744,578.00)		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	5,516,037.00
Total, Restricted Balance		5,516,037.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,315,774.00	1,516,088.00	525,136.39	1,521,381.00	5,293.00	0.3%
5) TOTAL, REVENUES			1,315,774.00	1,516,088.00	525,136.39	1,521,381.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,315,774.00	1,502,563.00	886,974.75	1,502,563.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,315,774.00	1,502,563.00	886,974.75	1,502,563.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			0.00	13,525.00	(361,838.36)	18,818.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	13,525.00	(361,838.36)	18,818.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	680,182.79	680,183.00		680,183.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			680,182.79	680,183.00		680,183.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			680,182.79	680,183.00		680,183.00		
2) Ending Net Position, June 30 (E + F1e)			680,182.79	693,708.00		699,001.00		

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)
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	680,182.79	693,708.00		699,001.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Interest		8660	8,660.00	22,185.00	8,713.64	27,478.00	5,293.00	23.9%
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								
In-District Premiums/Contributions		8674	651,914.00	651,914.00	0.00	651,914.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	655,200.00	841,989.00	516,422.75	841,989.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,315,774.00	1,516,088.00	525,136.39	1,521,381.00	5,293.00	0.3%
TOTAL, REVENUES			1,315,774.00	1,516,088.00	525,136.39	1,521,381.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,315,774.00	1,502,563.00	886,974.75	1,502,563.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,315,774.00	1,502,563.00	886,974.75	1,502,563.00	0.00	0.0%
TOTAL, EXPENSES			1,315,774.00	1,502,563.00	886,974.75	1,502,563.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	699,001.00
Total, Restricted Net Position		699,001.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	11,089.60	11,089.60	11,092.88	11,092.98	3.38	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)						
	11,089.60	11,089.60	11,092.88	11,092.98	3.38	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	5.43	5.43	6.42	6.42	.99	18.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)						
	5.43	5.43	6.42	6.42	.99	18.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)						
	11,095.03	11,095.03	11,099.30	11,099.40	4.37	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	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		JUNE								
A. BEGINNING CASH			49,132,686.00	42,700,847.00	33,241,787.00	33,365,465.00	29,937,686.00	23,041,935.00	66,142,526.00	47,733,167.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		2,740,882.00	2,740,882.00	11,203,620.00	4,933,588.00	4,933,588.00	11,203,621.00	4,933,588.00	5,174,531.00
Property Taxes	8020-8079		35,634.00	0.00	997,774.00	0.00	138,256.00	31,938,262.00	0.00	0.00
Miscellaneous Funds	8080-8099		0.00	(453,403.00)	(906,807.00)	(604,537.00)	(604,537.00)	(604,537.00)	(604,537.00)	(604,537.00)
Federal Revenue	8100-8299		0.00	28,974.00	127,636.00	72,969.00	5,103.00	177,425.00	66,870.00	7,154.00
Other State Revenue	8300-8599		241,341.00	385,939.00	1,566,909.00	3,184,175.00	1,394,422.00	1,448,270.00	603,614.00	1,470,007.00
Other Local Revenue	8600-8799		663,255.00	760,434.00	955,865.00	1,125,129.00	723,828.00	2,310,695.00	1,149,190.00	1,256,751.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			3,681,112.00	3,462,826.00	13,944,997.00	8,711,324.00	6,590,660.00	46,473,736.00	6,148,725.00	7,303,906.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		5,950,252.00	6,399,029.00	6,437,263.00	6,520,467.00	6,571,258.00	409,717.00	12,780,522.00	6,463,295.00
Classified Salaries	2000-2999		884,631.00	2,237,763.00	2,230,328.00	2,463,526.00	2,414,981.00	2,513,179.00	2,687,101.00	2,328,064.00
Employee Benefits	3000-3999		2,238,460.00	2,847,417.00	2,865,975.00	2,705,703.00	2,897,306.00	899,121.00	4,966,063.00	2,863,169.00
Books and Supplies	4000-4999		229,606.00	535,104.00	469,681.00	518,719.00	464,909.00	942,346.00	854,504.00	299,000.00
Services	5000-5999		1,086,442.00	1,162,276.00	2,244,978.00	1,893,236.00	1,280,358.00	866,694.00	3,483,280.00	857,801.00
Capital Outlay	6000-6999		183,314.00	186,094.00	118,762.00	82,296.00	88,606.00	175,117.00	37,941.00	124,942.00
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	3,825.00	0.00	0.00	(20,472.00)
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			10,572,705.00	13,367,683.00	14,366,987.00	14,183,947.00	13,721,243.00	5,806,174.00	24,809,411.00	12,915,799.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	191,681.00								
Accounts Receivable	9200-9299	13,217,716.00	4,271,678.00	713,890.00	1,598,048.00	3,505,797.00	253,021.00	2,432,465.00	14,522.00	58,229.00
Due From Other Funds	9310	151,970.00								
Stores	9320									
Prepaid Expenditures	9330	1,006,363.00	139,018.00		(14,850.00)	(17,000.00)	(12,768.00)		236,989.00	
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		14,567,730.00	4,410,696.00	713,890.00	1,583,198.00	3,488,797.00	240,253.00	2,432,465.00	251,511.00	58,229.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	7,813,909.00	3,950,942.00	147,742.00	54,089.00	1,444,013.00	5,421.00	(772.00)	184.00	24,374.00
Due To Other Funds	9610	208.00						208.00		
Current Loans	9640									
Unearned Revenues	9650	1,103,822.00		120,351.00	983,441.00					
Deferred Inflows of Resources	9690									
SUBTOTAL		8,917,939.00	3,950,942.00	268,093.00	1,037,530.00	1,444,013.00	5,421.00	(564.00)	184.00	24,374.00
<u>Nonoperating</u>										
Suspense Clearing	9910					60.00				
TOTAL BALANCE SHEET ITEMS		5,649,791.00	459,754.00	445,797.00	545,668.00	2,044,844.00	234,832.00	2,433,029.00	251,327.00	33,855.00
E. NET INCREASE/DECREASE (B - C + D)			(6,431,839.00)	(9,459,060.00)	123,678.00	(3,427,779.00)	(6,895,751.00)	43,100,591.00	(18,409,359.00)	(5,578,038.00)
F. ENDING CASH (A + E)			42,700,847.00	33,241,787.00	33,365,465.00	29,937,686.00	23,041,935.00	66,142,526.00	47,733,167.00	42,155,129.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE								
A. BEGINNING CASH		42,155,129.00	41,344,571.00	52,977,633.00	45,565,334.00				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	11,643,427.00	4,933,588.00	4,933,588.00	9,877,974.00	76,094.00		79,328,971.00	79,328,971.00
Property Taxes	8020-8079	21,845.00	21,478,394.00	38,019.00	11,414,786.00	4,715.00		66,067,685.00	66,067,685.00
Miscellaneous Funds	8080-8099	(1,198,985.00)	(599,495.00)	(599,495.00)	2,224,266.00	186,492.00		(4,370,112.00)	(4,370,112.00)
Federal Revenue	8100-8299	139,057.00	6,779.00	98,606.00	2,622,372.00	255,123.00		3,608,068.00	3,608,068.00
Other State Revenue	8300-8599	1,592,193.00	604,877.00	1,217,206.00	8,718,046.00	897,093.00		23,324,092.00	23,324,092.00
Other Local Revenue	8600-8799	856,768.00	1,169,943.00	1,396,586.00	4,016,927.00	2,045,444.00		18,430,815.00	18,430,815.00
Interfund Transfers In	8900-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		13,054,305.00	27,594,086.00	7,084,510.00	38,874,371.00	3,464,961.00	0.00	186,389,519.00	186,389,519.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	6,674,219.00	6,669,903.00	6,602,457.00	7,316,994.00	2,726,270.00		81,521,646.00	81,521,646.00
Classified Salaries	2000-2999	2,497,016.00	2,517,741.00	2,462,700.00	3,837,604.00	731,891.00		29,806,525.00	29,806,525.00
Employee Benefits	3000-3999	2,964,388.00	2,959,287.00	2,948,394.00	10,457,633.00	1,007,004.00		42,619,920.00	42,619,920.00
Books and Supplies	4000-4999	306,734.00	561,706.00	765,977.00	1,314,577.00	1,854,260.00		9,117,123.00	9,117,123.00
Services	5000-5999	1,112,135.00	1,613,337.00	1,227,083.00	3,039,848.00	2,068,435.00		21,935,903.00	21,935,903.00
Capital Outlay	6000-6999	13,800.00	355,067.00	423,793.00	3,187,794.00	3,468,524.00		8,446,050.00	8,446,050.00
Other Outgo	7000-7499	0.00	0.00	292,568.00	778,302.00	20,827.00		1,075,050.00	1,075,050.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		13,568,292.00	14,677,041.00	14,722,972.00	29,932,752.00	11,877,211.00	0.00	194,522,217.00	194,522,217.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	14,564.00	98,309.00	210,162.00	41,845.00			13,212,530.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330			16,001.00	3,186.00			350,576.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		14,564.00	98,309.00	226,163.00	45,031.00	0.00	0.00	13,563,106.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	311,135.00	1,382,292.00	0.00	407,922.00			7,727,342.00	
Due To Other Funds	9610				0.00			208.00	
Current Loans	9640							0.00	
Unearned Revenues	9650				(57,625.00)			1,046,167.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		311,135.00	1,382,292.00	0.00	350,297.00	0.00	0.00	8,773,717.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							60.00	
TOTAL BALANCE SHEET ITEMS		(296,571.00)	(1,283,983.00)	226,163.00	(305,266.00)	0.00	0.00	4,789,449.00	
E. NET INCREASE/DECREASE (B - C + D)		(810,558.00)	11,633,062.00	(7,412,299.00)	8,636,353.00	(8,412,250.00)	0.00	(3,343,249.00)	(8,132,698.00)
F. ENDING CASH (A + E)		41,344,571.00	52,977,633.00	45,565,334.00	54,201,687.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								45,789,437.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE									
A. BEGINNING CASH			54,201,687.00	54,201,687.00	54,201,687.00	54,201,687.00	54,201,687.00	54,201,687.00	54,201,687.00	54,201,687.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6999									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			54,201,687.00	54,201,687.00	54,201,687.00	54,201,687.00	54,201,687.00	54,201,687.00	54,201,687.00	54,201,687.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		JUNE							
A. BEGINNING CASH		54,201,687.00	54,201,687.00	54,201,687.00	54,201,687.00				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		54,201,687.00	54,201,687.00	54,201,687.00	54,201,687.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								54,201,687.00	

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	194,522,217.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,768,108.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	164,357.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	8,446,050.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	98,293.00
4. Other Transfers Out	All	9200	7200-7299	3,825.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	83,865.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				8,796,390.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				181,957,719.00
Section II - Expenditures Per ADA				2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				11,099.30
B. Expenditures per ADA (Line I.E divided by Line II.A)				16,393.62
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			172,927,964.16	15,591.46
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			172,927,964.16	15,591.46
B. Required effort (Line A.2 times 90%)			155,635,167.74	14,032.31
C. Current year expenditures (Line I.E and Line II.B)			181,957,719.00	16,393.62
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met	

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 5,316,595.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 148,631,496.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.58%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 6,759,431.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 2,969,864.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	61,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	79,384.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	680,036.90
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	10,549,715.90
9. Carry-Forward Adjustment (Part IV, Line F)	8,028.33
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	10,557,744.23
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	116,382,892.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	17,898,656.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	15,604,856.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,863,955.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	164,357.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,649,712.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	20,770.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	18,315,407.10
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	4,217,709.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,792,891.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	178,911,205.10
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	5.90%
D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	5.90%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	10,549,715.90
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	693,936.12
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.28%) times Part III, Line B19); zero if negative	8,028.33
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.28%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.28%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	8,028.33
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	8,028.33

Approved
indirect cost
rate: 6.28%
Highest rate
used in any
program: 6.28%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	626,489.00	39,344.00	6.28%
01	3010	414,612.00	26,037.00	6.28%
01	3310	2,184,216.00	137,169.00	6.28%
01	3311	57,269.00	3,596.00	6.28%
01	3315	39,087.00	2,455.00	6.28%
01	3327	135,230.00	8,492.00	6.28%
01	3550	58,826.00	2,941.00	5.00%
01	4035	224,894.00	14,124.00	6.28%
01	4127	73,279.00	4,602.00	6.28%
01	4201	55,788.00	3,503.00	6.28%
01	4203	85,413.00	5,363.00	6.28%
01	5810	217,550.00	13,662.00	6.28%
01	6019	846,820.00	53,180.00	6.28%
01	6053	85,977.00	5,399.00	6.28%
01	6266	309,661.00	19,447.00	6.28%
01	6387	1,447,684.00	90,915.00	6.28%
01	6500	32,254,021.00	2,025,553.00	6.28%
01	6520	103,919.00	6,526.00	6.28%
01	6546	1,855,156.00	116,504.00	6.28%
01	6547	638,308.00	40,086.00	6.28%
01	6770	1,935,154.00	19,352.00	1.00%
01	7085	87,011.00	5,464.00	6.28%
01	7311	7,439.00	467.00	6.28%
01	7810	146,387.00	9,193.00	6.28%
01	8150	5,260,511.00	330,360.00	6.28%
01	9010	1,858,850.00	91,427.00	4.92%
13	5310	2,792,891.00	173,159.00	6.20%

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	137,518,252.00	2.65%	141,161,285.00	2.68%	144,942,345.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	3,912,086.00	.39%	3,927,428.00	.15%	3,933,188.00
4. Other Local Revenues	8600-8799	6,196,582.00	(7.25%)	5,747,220.00	.71%	5,788,090.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(31,523,291.00)	11.72%	(35,219,392.00)	10.80%	(39,023,724.00)
6. Total (Sum lines A1 thru A5c)		116,103,629.00	(.42%)	115,616,541.00	.02%	115,639,899.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				62,157,411.00		63,861,700.00
b. Step & Column Adjustment				1,243,148.00		1,277,234.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				461,141.00		85,699.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	62,157,411.00	2.74%	63,861,700.00	2.13%	65,224,633.00
2. Classified Salaries						
a. Base Salaries				18,012,708.00		18,418,324.00
b. Step & Column Adjustment				360,254.00		368,366.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				45,362.00		7,497.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	18,012,708.00	2.25%	18,418,324.00	2.04%	18,794,187.00
3. Employee Benefits	3000-3999	25,164,936.00	6.11%	26,702,524.00	1.68%	27,151,843.00
4. Books and Supplies	4000-4999	3,664,780.00	(30.88%)	2,533,117.00	(15.72%)	2,134,966.00
5. Services and Other Operating Expenditures	5000-5999	13,455,231.00	(.22%)	13,425,980.00	4.56%	14,038,720.00
6. Capital Outlay	6000-6999	4,547,766.00	(36.96%)	2,866,723.00	(87.21%)	366,723.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	102,118.00	0.00%	102,118.00	(96.25%)	3,825.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,248,320.00)	(7.77%)	(2,996,024.00)	2.00%	(3,055,945.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		123,856,630.00	.85%	124,914,462.00	(.20%)	124,658,952.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(7,753,001.00)		(9,297,921.00)		(9,019,053.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		43,346,242.00		35,593,241.00		26,295,320.00
2. Ending Fund Balance (Sum lines C and D1)		35,593,241.00		26,295,320.00		17,276,267.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	5,835,667.00		5,841,092.00		5,908,850.00
2. Other Commitments	9760	11,913,415.00		7,196,049.00		5,184,304.00
d. Assigned	9780	202,716.00		225,048.00		247,380.00
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	5,835,667.00		5,841,092.00		5,908,850.00
2. Unassigned/Unappropriated	9790	11,805,776.00		7,192,039.00		26,883.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		35,593,241.00		26,295,320.00		17,276,267.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	5,835,667.00		5,841,092.00		5,908,850.00
b. Reserve for Economic Uncertainties	9789	5,835,667.00		5,841,092.00		5,908,850.00
c. Unassigned/Unappropriated	9790	11,805,776.00		7,192,039.00		26,883.00
(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	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		23,477,110.00		18,874,223.00		11,844,583.00
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.						
Other adjustments in unrestricted salaries are due to increasing salaries associated with bargaining agreements. These are offset slightly by reductions of 10 and 4 Certificated FTE in 26/27 and 27/28, respectively and 4 and 2 Classified FTE in 26/27 and 27/28, respectively as the district right sizes 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	3,508,292.00	.41%	3,522,619.00	3.00%	3,628,298.00
2. Federal Revenues	8100-8299	3,608,068.00	(3.55%)	3,480,059.00	1.77%	3,541,829.00
3. Other State Revenues	8300-8599	19,412,006.00	(22.91%)	14,964,748.00	.40%	15,024,646.00
4. Other Local Revenues	8600-8799	12,234,233.00	(23.78%)	9,324,341.00	2.49%	9,556,452.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	31,523,291.00	11.72%	35,219,392.00	10.80%	39,023,724.00
6. Total (Sum lines A1 thru A5c)		70,285,890.00	(5.37%)	66,511,159.00	6.41%	70,774,949.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				19,364,235.00		21,078,580.00
b. Step & Column Adjustment				387,285.00		421,572.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,327,060.00		1,384,567.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,364,235.00	8.85%	21,078,580.00	8.57%	22,884,719.00
2. Classified Salaries						
a. Base Salaries				11,793,817.00		12,778,393.00
b. Step & Column Adjustment				235,876.00		255,568.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				748,700.00		593,275.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,793,817.00	8.35%	12,778,393.00	6.64%	13,627,236.00
3. Employee Benefits	3000-3999	17,454,984.00	3.91%	18,137,912.00	4.81%	19,010,501.00
4. Books and Supplies	4000-4999	5,452,343.00	(11.24%)	4,839,240.00	(32.41%)	3,270,637.00
5. Services and Other Operating Expenditures	5000-5999	8,480,672.00	(9.29%)	7,693,131.00	2.57%	7,890,878.00
6. Capital Outlay	6000-6999	3,898,284.00	(79.01%)	818,421.00	2.08%	835,466.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,146,091.00	9.58%	1,255,881.00	9.91%	1,380,387.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,075,161.00	3.64%	3,187,037.00	6.77%	3,402,899.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		70,665,587.00	(1.24%)	69,788,595.00	3.60%	72,302,723.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(379,697.00)		(3,277,436.00)		(1,527,774.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		11,436,235.00		11,056,538.00		7,779,102.00
2. Ending Fund Balance (Sum lines C and D1)		11,056,538.00		7,779,102.00		6,251,328.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	11,056,538.00		7,779,102.00		6,251,328.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,056,538.00		7,779,102.00		6,251,328.00
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Variance due a projected increase of 10% in Special Education salaries due to historical trend data, along with an increase due to increase salary costs as part of the multi-year settlements achieved with each bargaining unit.						

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	141,026,544.00	2.59%	144,683,904.00	2.69%	148,570,643.00
2. Federal Revenues	8100-8299	3,608,068.00	(3.55%)	3,480,059.00	1.77%	3,541,829.00
3. Other State Revenues	8300-8599	23,324,092.00	(19.00%)	18,892,176.00	.35%	18,957,834.00
4. Other Local Revenues	8600-8799	18,430,815.00	(18.23%)	15,071,561.00	1.81%	15,344,542.00
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	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		186,389,519.00	(2.29%)	182,127,700.00	2.35%	186,414,848.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				81,521,646.00		84,940,280.00
b. Step & Column Adjustment				1,630,433.00		1,698,806.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,788,201.00		1,470,266.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	81,521,646.00	4.19%	84,940,280.00	3.73%	88,109,352.00
2. Classified Salaries						
a. Base Salaries				29,806,525.00		31,196,717.00
b. Step & Column Adjustment				596,130.00		623,934.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				794,062.00		600,772.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	29,806,525.00	4.66%	31,196,717.00	3.93%	32,421,423.00
3. Employee Benefits	3000-3999	42,619,920.00	5.21%	44,840,436.00	2.95%	46,162,344.00
4. Books and Supplies	4000-4999	9,117,123.00	(19.14%)	7,372,357.00	(26.68%)	5,405,603.00
5. Services and Other Operating Expenditures	5000-5999	21,935,903.00	(3.72%)	21,119,111.00	3.84%	21,929,598.00
6. Capital Outlay	6000-6999	8,446,050.00	(56.37%)	3,685,144.00	(67.38%)	1,202,189.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,248,209.00	8.80%	1,357,999.00	1.93%	1,384,212.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(173,159.00)	(210.31%)	191,013.00	81.64%	346,954.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		194,522,217.00	.09%	194,703,057.00	1.16%	196,961,675.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(8,132,698.00)		(12,575,357.00)		(10,546,827.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		54,782,477.00		46,649,779.00		34,074,422.00
2. Ending Fund Balance (Sum lines C and D1)		46,649,779.00		34,074,422.00		23,527,595.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	11,056,538.00		7,779,102.00		6,251,328.00
c. Committed						
1. Stabilization Arrangements	9750	5,835,667.00		5,841,092.00		5,908,850.00
2. Other Commitments	9760	11,913,415.00		7,196,049.00		5,184,304.00
d. Assigned	9780	202,716.00		225,048.00		247,380.00
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	5,835,667.00		5,841,092.00		5,908,850.00
2. Unassigned/Unappropriated	9790	11,805,776.00		7,192,039.00		26,883.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		46,649,779.00		34,074,422.00		23,527,595.00
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	5,835,667.00		5,841,092.00		5,908,850.00
b. Reserve for Economic Uncertainties	9789	5,835,667.00		5,841,092.00		5,908,850.00
c. Unassigned/Unappropriated	9790	11,805,776.00		7,192,039.00		26,883.00
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	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		23,477,110.00		18,874,223.00		11,844,583.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		12.07%		9.69%		6.01%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		11,092.88		10,912.00		10,793.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		194,522,217.00		194,703,057.00		196,961,675.00
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)		194,522,217.00		194,703,057.00		196,961,675.00
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)		5,835,666.51		5,841,091.71		5,908,850.25
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)		5,835,666.51		5,841,091.71		5,908,850.25
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	2,843.00	0.00	0.00	(173,159.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(2,843.00)	173,159.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,744,578.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	1,744,578.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	2,843.00	(2,843.00)	173,159.00	(173,159.00)	1,744,578.00	1,744,578.00		

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 first interim projections.

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

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second 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		First Interim	Second Interim	Percent Change	Status
		Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form A1, Lines A4 and C4)		
Current Year (2025-26)	District Regular	11,094.01	11,092.98		
	Charter School	0.00	0.00		
	Total ADA	11,094.01	11,092.98	0.0%	Met
1st Subsequent Year (2026-27)	District Regular	10,919.91	10,911.83		
	Charter School				
	Total ADA	10,919.91	10,911.83	(.1%)	Met
2nd Subsequent Year (2027-28)	District Regular	10,800.76	10,792.68		
	Charter School				
	Total ADA	10,800.76	10,792.68	(.1%)	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 first interim projections 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 first interim projections

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

2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim 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
	First Interim (Form 01CSI, Item 2A)	Second Interim CALPADS/Projected		
Current Year (2025-26)				
District Regular	11,555.00	11,567.00		
Charter School				
Total Enrollment	11,555.00	11,567.00	.1%	Met
1st Subsequent Year (2026-27)				
District Regular	11,370.00	11,347.00		
Charter School				
Total Enrollment	11,370.00	11,347.00	(.2%)	Met
2nd Subsequent Year (2027-28)				
District Regular	11,246.00	11,223.00		
Charter School				
Total Enrollment	11,246.00	11,223.00	(.2%)	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CALPADS Actual (Form 01CSI, Item 3A)	
Third Prior Year (2022-23)			
District Regular	10,842	11,417	
Charter School			
Total ADA/Enrollment	10,842	11,417	95.0%
Second Prior Year (2023-24)			
District Regular	11,092	11,614	
Charter School			
Total ADA/Enrollment	11,092	11,614	95.5%
First Prior Year (2024-25)			
District Regular	11,091	11,603	
Charter School	0		
Total ADA/Enrollment	11,091	11,603	95.6%
Historical Average Ratio:			95.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.9%

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CALPADS/Projected (Criterion 2, Item 2A)		
Current Year (2025-26)				
District Regular	11,093	11,567		
Charter School	0			
Total ADA/Enrollment	11,093	11,567	95.9%	Met
1st Subsequent Year (2026-27)				
District Regular	10,912	11,347		
Charter School				
Total ADA/Enrollment	10,912	11,347	96.2%	Not Met
2nd Subsequent Year (2027-28)				
District Regular	10,793	11,223		
Charter School				
Total ADA/Enrollment	10,793	11,223	96.2%	Not Met

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

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

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

Explanation:
(required if NOT met)

The district projected increased attendance rate as there is a concerted effort to increase attendance through strategic absence mitigation actions and we have seen continuous increases since the COVID pandemic. Increases are within range of current year attendance rate as well.

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue		Percent Change	Status
	First Interim	Second Interim		
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2025-26)	145,157,112.00	145,396,656.00	.2%	Met
1st Subsequent Year (2026-27)	149,315,738.00	148,616,142.00	(.5%)	Met
2nd Subsequent Year (2027-28)	153,444,821.00	152,245,995.00	(.8%)	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2022-23)	94,816,598.55	
Second Prior Year (2023-24)	98,394,934.56	110,199,879.03	89.3%
First Prior Year (2024-25)	103,585,470.71	114,559,104.80	90.4%
	Historical Average Ratio:		89.7%

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	86.7% to 92.7%	86.7% to 92.7%	86.7% to 92.7%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01I, Objects 1000- 3999)	Total Expenditures (Form 01I, Objects 1000- 7499)		
	Current Year (2025-26)	105,335,055.00		
1st Subsequent Year (2026-27)	108,982,548.00	124,914,462.00	87.2%	Met
2nd Subsequent Year (2027-28)	111,170,663.00	124,658,952.00	89.2%	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)

Variance in the current year is due to one-time facilities costs projected to cost over \$5.3 M in the 25/26 fiscal year. Excluding these costs, the ratio would be approximately 88.9% of total expenses, which is consistent with historical trends.

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 first interim projections. 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second 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	First Interim	Second Interim	Percent Change	Change Is Outside Explanation Range
	Projected Year Totals (Form 01CSI, Item 6A)	Projected Year Totals (Fund 01) (Form MYPI)		

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

Current Year (2025-26)	3,866,390.00	3,608,068.00	-6.7%	Yes
1st Subsequent Year (2026-27)	3,832,383.00	3,480,059.00	-9.2%	Yes
2nd Subsequent Year (2027-28)	3,895,180.00	3,541,829.00	-9.1%	Yes

Explanation:
(required if Yes)

Main cause of the decrease was a decrease in Federal Special Education revenues decreasing by \$334 K. We projected this increase into the subsequent years as well, causing the variance to fall outside the range.

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

Current Year (2025-26)	21,800,094.00	23,324,092.00	7.0%	Yes
1st Subsequent Year (2026-27)	18,025,232.00	18,892,176.00	4.8%	No
2nd Subsequent Year (2027-28)	18,162,797.00	18,957,834.00	4.4%	No

Explanation:
(required if Yes)

Variance due to updating state revenues to revised allocations. The main ones being the recognition of the LREBG of \$245K, an increase in the SSPDBG of \$867K and an increase in ELOP funding of \$111K.

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

Current Year (2025-26)	16,176,636.00	18,430,815.00	13.9%	Yes
1st Subsequent Year (2026-27)	14,686,536.00	15,071,561.00	2.6%	No
2nd Subsequent Year (2027-28)	14,958,475.00	15,344,542.00	2.6%	No

Explanation:
(required if Yes)

Variance mainly due to one-time funding grants for electric buses and charging infrastructure. This includes \$785K for the ZESBI grant and \$400K for the Clean Air Grant. There were also increases in Medi-Cal billing revenues of \$368K, which is only recognized after billing. RDA funding increased by \$107K and projected interest revenue was increased by approximately \$500K to recognize positive interest rates in the current year.

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

Current Year (2025-26)	9,197,601.00	9,117,123.00	-.9%	No
1st Subsequent Year (2026-27)	5,938,460.00	7,372,357.00	24.1%	Yes
2nd Subsequent Year (2027-28)	5,703,451.00	5,405,603.00	-5.2%	Yes

Explanation:
(required if Yes)

Variance is due to review and adjustment of curriculum adoption expenses to match timelines. This increased MYP1 expenditures by \$1.5M and decreased MYP2 expenditures by \$218K. Remaining variances were immaterial and due to adjustments to other resources to match current activity.

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

Current Year (2025-26)	22,435,268.00	21,935,903.00	-2.2%	No
1st Subsequent Year (2026-27)	20,115,767.00	21,119,111.00	5.0%	No
2nd Subsequent Year (2027-28)	20,475,964.00	21,929,598.00	7.1%	Yes

Explanation:
(required if Yes)

Variance in MYP is due to multiple factors. SPED is projecting to increase by \$640K as a result of trend analysis increasing contract costs into the out years. In addition, Lottery was adjusted to match increased contract costs with software subscriptions increasing due to the move to digital curriculum. This increased projected expenditures by \$534K. Finally, with the recognition of SSPDBG, expenses were increased by \$152K to recognize the spending of the one-time grant. Remaining variance due to other fluctuating factors.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Status
	Projected Year Totals	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2025-26)	41,843,120.00	45,362,975.00	8.4%	Not Met
1st Subsequent Year (2026-27)	36,544,151.00	37,443,796.00	2.5%	Met
2nd Subsequent Year (2027-28)	37,016,452.00	37,844,205.00	2.2%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2025-26)	31,632,869.00	31,053,026.00	-1.8%	Met
1st Subsequent Year (2026-27)	26,054,227.00	28,491,468.00	9.4%	Not Met
2nd Subsequent Year (2027-28)	26,179,415.00	27,335,201.00	4.4%	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 first interim projections 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.

<p>Explanation: Federal Revenue (linked from 6A if NOT met)</p>	<p>Main cause of the decrease was a decrease in Federal Special Education revenues decreasing by \$334 K. We projected this increase into the subsequent years as well, causing the variance to fall outside the range.</p>
<p>Explanation: Other State Revenue (linked from 6A if NOT met)</p>	<p>Variance due to updating state revenues to revised allocations. The main ones being the recognition of the LREBG of \$245K, an increase in the SSPDBG of \$867K and an increase in ELOP funding of \$111K.</p>
<p>Explanation: Other Local Revenue (linked from 6A if NOT met)</p>	<p>Variance mainly due to one-time funding grants for electric buses and charging infrastructure. This includes \$785K for the ZESBI grant and \$400K for the Clean Air Grant. There were also increases in Medi-Cal billing revenues of \$368K, which is only recognized after billing. RDA funding increased by \$107K and projected interest revenue was increased by approximately \$500K to recognize positive interest rates in the current year.</p>

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since first interim projections 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.

<p>Explanation: Books and Supplies (linked from 6A if NOT met)</p>	<p>Variance is due to review and adjustment of curriculum adoption expenses to match timelines. This increased MYP1 expenditures by \$1.5M and decreased MYP2 expenditures by \$218K. Remaining variances were immaterial and due to adjustments to other resources to match current activity.</p>
<p>Explanation: Services and Other Exps (linked from 6A if NOT met)</p>	<p>Variance in MYP is due to multiple factors. SPED is projecting to increase by \$640K as a result of trend analysis increasing contract costs into the out years. In addition, Lottery was adjusted to match increased contract costs with software subscriptions increasing due to the move to digital curriculum. This increased projected expenditures by \$534K. Finally, with the recognition of SSPDBG, expenses were increased by \$152K to recognize the spending of the one-time grant. Remaining variance due to other fluctuating factors.</p>

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections 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 First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	5,199,131.61	5,635,069.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		5,591,680.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Available Reserve Percentages (Criterion 10C, Line 9)	12.1%	9.7%	6.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	4.0%	3.2%	2.0%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Current Year (2025-26)	(7,753,001.00)	123,856,630.00	6.3%
1st Subsequent Year (2026-27)	(9,297,921.00)	124,914,462.00	7.4%	Not Met
2nd Subsequent Year (2027-28)	(9,019,053.00)	124,658,952.00	7.2%	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 decrease in unrestricted fund balance is due to the new settlement with all bargaining units. The settlement ended up being a total of 5.5%-6.5% depending on unit, increasing deficit spending across all fiscal years.

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)	46,649,779.00	Met
1st Subsequent Year (2026-27)	34,074,422.00	Met
2nd Subsequent Year (2027-28)	23,527,595.00	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)	54,201,687.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	11,093	10,912	10,793
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?

Yes

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		

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	194,522,217.00	194,703,057.00	196,961,675.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	194,522,217.00	194,703,057.00	196,961,675.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	5,835,666.51	5,841,091.71	5,908,850.25
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)	5,835,666.51	5,841,091.71	5,908,850.25

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	5,835,667.00	5,841,092.00	5,908,850.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	5,835,667.00	5,841,092.00	5,908,850.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	11,805,776.00	7,192,039.00	26,883.00
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)	0.00		
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)	23,477,110.00	18,874,223.00	11,844,583.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	12.07%	9.69%	6.01%
District's Reserve Standard (Section 10B, Line 7):	5,835,666.51	5,841,091.71	5,908,850.25
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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 first interim projections by more than five percent?

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

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 first interim projections.

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 first interim projections.

Identify capital project cost overruns that have occurred since first interim projections 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second 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	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
(Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2025-26)	(32,154,577.00)	(32,776,468.00)	1.9%	621,891.00	Met
1st Subsequent Year (2026-27)	(34,461,420.00)	(35,219,392.00)	2.2%	757,972.00	Met
2nd Subsequent Year (2027-28)	(38,190,527.00)	(39,023,724.00)	2.2%	833,197.00	Met
1b. Transfers In, General Fund *					
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

1a. MET - Projected contributions have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1b. MET - Projected transfers in have not changed since first interim projections 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 first interim projections 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 first interim projections that may impact the general fund operational budget.

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

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 first interim projections, 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. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

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

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

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

2 OPEB Liabilities	First Interim	
	(Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	6,191,003.00	6,191,003.00
b. OPEB plan(s) fiduciary net position (if applicable)	5,146,639.00	5,146,639.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	1,044,364.00	1,044,364.00

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

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

3 OPEB Contributions	First Interim	
	(Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2025-26)	593,556.00	593,556.00
1st Subsequent Year (2026-27)	593,556.00	593,556.00
2nd Subsequent Year (2027-28)	593,556.00	593,556.00

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)	0.00	0.00
1st Subsequent Year (2026-27)	0.00	0.00
2nd Subsequent Year (2027-28)	0.00	0.00

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

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

d. Number of retirees receiving OPEB benefits

Current Year (2025-26)	128	128
1st Subsequent Year (2026-27)	128	128
2nd Subsequent Year (2027-28)	128	128

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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

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

2 Self-Insurance Liabilities

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3 Self-Insurance Contributions

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2025-26)		
1st Subsequent Year (2026-27)		
2nd Subsequent Year (2027-28)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2025-26)		
1st Subsequent Year (2026-27)		
2nd Subsequent Year (2027-28)		

4 Comments:

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, 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 first interim projections?

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	654.00	654.82	644.82	640.82

1a. Have any salary and benefit negotiations been settled since first interim projections?

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

Mar 04, 2026

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

Yes

If Yes, date of Superintendent and CBO certification:

Mar 04, 2026

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

Yes

If Yes, date of budget revision board adoption:

Mar 04, 2026

4. Period covered by the agreement:

Begin Date: Jul 01, 2025

End Date: Jun 30, 2027

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)?	Yes	Yes	Yes

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

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	582,323	1,799,809	1,893,020
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year	0.0%	1.2%	0.0%

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections 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:

General Fund Reserves

Certificated (Non-management) Step and Column Adjustments

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	No	Yes	Yes
		2.0%	2.0%

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

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

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

Certificated (Non-management) - Other

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

Settlement also included \$1,000 per FTE payout during the 2025-26 fiscal year. This cost is included in the total costs disclosed above.

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 first interim projections?

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	467.00	471.00	467.00	465.00

1a. Have any salary and benefit negotiations been settled since first interim projections?

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

Mar 04, 2026

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

Mar 04, 2026

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?

Yes

If Yes, date of budget revision board adoption:

Mar 04, 2026

4. Period covered by the agreement:

Begin Date:

Jul 01, 2025

End Date:

Jun 30, 2027

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)?

Yes	Yes	Yes
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One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

434,636	649,686	792,653
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% change in salary schedule from prior year (may enter text, such as "Reopener")

2.0%	1.3%	0.0%
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Identify the source of funding that will be used to support multiyear salary commitments:

General Fund Reserves

Negotiations Not Settled

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

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

--	--	--

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

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

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

129,876	577,170	619,891
0.0%	1.2%	0.0%

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim projections 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:

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

Classified (Non-management) Step and Column Adjustments

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

No	Yes	Yes
	2.0%	2.0%

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

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

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

Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

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

Settlement also includes one-time payout of \$1,000 per FTE. Expenses included in the projected costs.

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 first interim projections?

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	87.60	88.50	88.50	88.50

1a. Have any salary and benefit negotiations been settled since first interim projections?

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

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)?	Yes	Yes	Yes
Total cost of salary settlement	415,275	474,086	474,086
Change in salary schedule from prior year (may enter text, such as "Reopener")	4.0%	.3%	0.0%

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Yes	Yes	Yes
	106,410	306,369	306,369
	0.0%	1.2%	0.0%

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?
If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

- 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?

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

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

- 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.)

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

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review
