



EAST SIDE
HIGH SCHOOL DISTRICT
Silicon Valley

Preparing every student to thrive in a global society.

2025 – 26 Second Interim Financial Report

Tom Huynh, Associate Superintendent, Business Services

Silvia Pelayo, Director of Finance

MARCH 19, 2026

EAST SIDE UNION HIGH SCHOOL DISTRICT

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VISION: Each student graduates prepared for college and career, empowered to thrive in a global society.

MISSION: We align decisions to create safe, dynamic and relevant learning environments that inspire critical thinking, problem solving and innovation.

CORE VALUES

Commitment to Excellence: We believe in continuous improvement through a culture of openness, inquiry and collaboration. We honor those who take responsibility, demonstrate creativity and take initiative.

Diversity: We see diversity as a valuable asset that enriches our world-view and strengthens our community.

Equity: We allocate resources, develop practices, and cultivate mindsets to ensure that each student meets or exceeds standards.

Inclusiveness: We model personal and professional integrity through processes that are respectful, transparent, and proactively engage parents, students, staff, and community.

Professional Capacity: We believe in and invest in the development of every employee and volunteer in our system.

~Table of Contents~

	PAGE
EXECUTIVE SUMMARY	1
SECTION 1	
2025/26 District Budget Assumptions Update and Comparative Analysis	5
SECTION 2	
Enrollment and Average Daily Attendance (ADA) Update through 2025/26	10
SECTION 3	
2025/26 – 2027/28 Multi-Year Budget Assumptions and Fiscal Update	13
SECTION 4	
Other Funds Update	25
SECTION 5	
SACS FINANCIAL REPORT	42

East Side Union High School District 2025-26 Second Interim Report

Executive Summary

Introduction

The following Executive Summary is an overview of the financial data reported in the Standardized Account Code Structure (SACS) for the Second Interim Report. Additionally, it summarizes changes and updates in budgetary information and forecasts resulting from Board and State fiscal actions. The Second Interim Report for 2025-26 reflects East Side Union High School District's (ESUHSD) fiscal activity through January 31, 2026.

State Budget Update

On January 09, 2026, Governor Gavin Newsom released the proposed state budget for 2026-27. The Governor's Budget includes a \$21.7 billion increase in the Proposition 98 guarantee over the three-year period (2024-25 through 2026-27) compared to the 2025 Budget Act. However, the budget proposes to provide only \$115.9 billion for education programs in 2025-26 instead of the Proposition 98 level of \$121.4 billion for that year. The budget refers to the approximately \$5.6 billion difference as "settle-up." The rationale for creating this settle-up is to mitigate the risk of potentially appropriating more resources to the guarantee than are ultimately available in the final calculation for 2025-26 (if estimated revenues do not materialize).

Highlights of Governors January Budget that impacts ESUHSD

- Includes a cost-of-living adjustment (COLA) of 2.41 percent for the Local Control Funding Formula (LCFF) and other specified statutory programs.
Provides \$2.8 billion in one-time funds for the Student Support and Professional Development Discretionary Block Grant.
- Appropriates \$757.3 million to the Learning Recovery Emergency Block Grant as part of the state's final payment to the program.
- 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 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.

Next Steps in the adoption of the State budget

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 a clean-up trailer bill in the subsequent months.

ESUHSD 2025-26 Fiscal Overview and Update

As of the Second Interim, the District is projecting a budget deficit of \$29.6 million for 2025-26. Due to actions taken by the board of education to implement a reduction-in-force and the near full implementation of ESUHSD's Unduplicated Pupil Percentage (UPP), the projected deficit will decline to \$10.3 million in 2026-27 and \$6.1 million in 2027-28. The District's ending fund balance is projected at \$49 million for 25-26, \$38.7 million for 26-27, and \$32.6 million for 27-28. As a result, ESUHSD is submitting a **POSITIVE** certification for the second interim. The gradual decline in ESUHSD's structural deficit is a result of the Unduplicated Pupil Percentage (UPP) taking its full effect after a three-year period and the addition of the currently projected COLA into the budget.

Multi-Year Financial Projection (MYP)

The 2025-26 Multi-Year Financial Projection (MYP) at Second Interim reflects the District's ability to maintain its 3% district-mandated reserve in 2025-26 through FY 2027-28. In order to address the budget shortfall due to the exhaustion of reserves and one-time funds and to provide a positive budget forecast for 2026-27, the Board has adopted fiscal resolutions in September of 2005 and a revised one in December 2025. At its January 22nd meeting, the Board of Trustees of ESUHSD approved a reduction of expenditure plan by \$16 million to take effect in 2026-27. The multi-year projections are based on assumptions listed in this budget book and include estimates for COLA, current bargained agreements, health and benefit increases, step and column adjustments, CalSTRS and CalPERS contribution rate increases, enrollment fluctuations, and other variables. All of this and any other changes in revenues and expenditures will impact the ending fund balance projected at this time. The MYP assumes that the District will continue to operate similarly with all ongoing cost considerations currently in place. These include the costs of step and column adjustments, utilities, and other ongoing expenditures.

Assumptions that Significantly Impact the MYP

Passage of the Measure N Parcel Tax:

On November 5, 2024, East Side voters passed Measure N, which authorized the issuance of a parcel tax in the amount of \$49 per parcel. Starting in 2025-26, ESUHSD will receive approximately \$6.0 million per year for five years. The parcel tax amount is included in all years of the MYP.

Adjustments to Attendance Rates:

As we move further from the COVID-19 pandemic, ESUHSD's attendance rates have slowly returned to historic levels prior to the pandemic. Projected attendance rates for the remainder of the 2025-26 school year are 91.76%. For the 2026-27 and 2027-28 years, we project an attendance rate of 93.50% and 93.75%, respectively.

Unduplicated Pupil Percentage (UPP):

Largely due to the tremendous efforts and teamwork of site and district staff, ESUHSD conducted a robust outreach effort, resulting in its UPP being projected to be certified at 69.99% for 2025-26. This is a nearly 10% increase from the prior year. This new UPP projected certification has impacted ESUHSD's projected revenue beginning in 25/26. Because UPP funding is based upon a three-year rolling average, the full benefit of the 69.99% certification will not be realized until 2027-28.

Overall Enrollment:

Similar to the County and State, East Side continues to experience declining enrollment. Reflected in the MYP are annual declines of approximately 450 students each year. Declining enrollment is the single largest factor in ESUHSD's diminished LCFF funding. Since the onset of LCFF (adopted in 2013-14), ESUHSD's enrollment has declined by 15.01% as compared to 20.72% experienced by the county and 14.36% by the state.

Revenue Summary

From the First Interim presented in December to the Second Interim, ESUHSD's projected revenues increased by \$118,249.

Combined Revenue from First to Second Interim

Revenue	First Interim	Second Interim	Variance
LCFF Sources	\$289,419,143	\$289,623,685	204,542
Federal Revenue	\$13,142,747	\$13,176,635	33,888
Other State Revenues	\$42,212,369	\$42,192,441	-19,928
Local Revenues	\$27,723,957	\$27,623,704	-100,253
Total Revenues	\$372,498,216	\$372,616,465	118,249

Expenditure Summary

From the First Interim that was presented in December to the Second Interim, ESUHSD's combined expenditures show a decrease of \$876,595. The main decreases resulted from a change in expenditures for Proposition 28 across both the classified and certificated categories.

Combined Expenditures from First to Second Interim

CATEGORY	First Interim (Combined)	Second Interim (Combined)	Variance
Certificated Salaries	\$157,032,338	\$157,196,110	\$163,772
Classified Salaries	\$42,909,100	\$42,253,068	-\$656,032
Employee Benefits	\$117,542,696	\$117,626,899	\$84,203
Books and Supplies	\$10,991,331	\$10,058,481	-\$932,850
Services and Other Operating Expenses	\$54,881,876	\$54,807,983	-\$73,893
Capital Outlay	\$665,355	\$1,193,766	\$528,411
Other Outgo- Transfer of Direct Charges	\$20,089,108	\$20,109,008	\$19,900
Other Outgo- Indirect Charges	-\$997,302	-\$1,007,408	-\$10,106
Total Expenditures	\$403,114,502	\$402,237,907	-\$876,595

Final Comments

Staff recommends that the Governing Board adopt a **POSITIVE** certification for the current fiscal period ending January 31, 2026. This certification indicates that the District will end this year and the two subsequent years with an ending fund balance that meets the State's 3% statutory requirement. Despite assumptions that have positively impacted district revenues, ESUHSD continues to have deficit spending in this current year and the next two years.

Currently Projected MYP

	2025-26 Projected	2026-27 Projected	2027-28 Projected
Beginning Balance	\$78.6M	\$49M	\$38.7M
Total Revenues	\$372.6M	\$377.8M	\$388M
Total Expenditures Including Transfers	\$402.2M	\$388.1M	\$394.1M
Net Increase/Decrease	-\$29.6M	-\$10.3M	-\$6.1M
Total Ending Fund Balance	\$49M	\$38.7M	\$32.6M
Unrestricted Ending Fund Balance (UEFB)	\$ 27.7 M	\$22.7M	\$16.5M
Financial Obligations Met? Is there 3% of Expenditures in Unrestricted EFB	YES	YES	YES

The District will continue to be proactive and vigilant in managing its fiscal resources while ensuring that our schools, teachers, staff, and students have the resources they need to maintain the excellent educational program the community has come to enjoy and respect. The District will continue to work with its stakeholders to explore new cost-saving strategies and revenue enhancement efforts to provide relief to the District's budget in an effort to minimize the reduction of services.

On behalf of the Superintendent, a special thank you is extended to our Governing Board, Staff, Students, Parents, and the East Side community for their continued support!

SECTION 1

2025/26 District Budget Assumptions Update and Comparative Analysis

EAST SIDE UNION HIGH SCHOOL DISTRICT

2025 / 26 Second Interim - Budget Assumptions

	2025 / 26	2025 / 26
Description	First Interim	Second Interim
Enrollment (CBEDS) Projected with NPS and Post Seniors	19,489	19,487
Projected Funded Average Daily Attendance (ADA) - 3 yr Aveage	18,874	18,876
East Side Special Ed ADA in County Program	140	157
Based on SSC Dartboard		
Statutory COLA	2.30%	2.30%
LCFF Target Base	12,423	12,423
LCFF CTE	323	323
LCFF Unduplicated Count Percentage	60.20%	60.17%
LCFF Entitlement	289,419,143	289,623,685
LCFF Entitlement PER ADA	15,221	15,217
Other Revenues:		
Lottery per ADA - Unrestricted	190	190
	3,473,454	3,473,454
Lottery per ADA - Restricted	82	82
	1,365,240	1,365,240
Mandate Cost Block Grant per ADA	76	76
	1,404,197	1,407,568
Parcel Tax	6,000,000	6,000,000
Salaries:		
Projected Step & Column		
Certificated	1.50%	1.50%
Classified	2.00%	2.00%
Management	1.50%	1.50%
Decrease Teacher FTEs due to Enrollment Changes	(11 FTEs)	(11 FTEs)
Reduction In Force		
Certificated Staff	(39.8 FTEs)	(39.8 FTEs)
Classified Staff	(13.0 FTEs)	(13.0 FTEs)
Administrators/Managers/Confidentials	(10.0 FTEs)	(10.0 FTEs)
Benefits:		
STRS	19.10%	19.10%
PERS	26.81%	26.81%
Medicare	1.45%	1.45%
OASDI	6.20%	6.20%
Workers' Comp	1.6250%	1.6250%
Unemployment Insurance	0.05%	0.05%
Health & Welfare Increase	11.30%	11.30%
2026-27 SERP Estimated Savings		
SERP Annuity	1,599,749	1,599,749
OPEB Paid by Fund 71	1,707,015	1,707,015
Operations:		
Properties / Liabilities Insurance Rates Increase	10%	10%
California CPI	3.09%	3.37%
Board Election Cost	0	0
OPEB Debt Payment	2,510,138	2,510,138
Contributions:		
Transfer from OPEB (F20 / F71)		
Contribution from Restricted Local Funds		
Contribution to Special Ed	(68,849,667)	(68,304,276)
Contribution to Restricted Routine Maintenance:		
From Unrestricted General Fund 15% of Facility Use Fees	(168,000)	(168,000)
From Unrestricted General Fund	(5,791,182)	(5,791,182)
From Redevelopment Funds	(6,040,818)	(6,040,818)
Total Contribution to Restricted Routine Maintenance	(12,000,000)	(12,000,000)
Fund Transfers In/(Out):		
Transfer to Property & Liabilities Fund (F67)	(100,000)	(100,000)

East Side Union High School District
General Fund 2025 / 26 Second Interim

Categories	2025/26 First Interim			2025/26 Second Interim			Variance
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
Revenues							
LCFF	289,419,143	-	289,419,143	289,623,685	-	289,623,685	204,542
Federal	-	13,142,747	13,142,747	-	13,176,636	13,176,636	33,889
Other State	10,294,131	31,918,237	42,212,368	10,274,985	31,917,456	42,192,441	(19,927)
Local	9,416,108	18,307,849	27,723,957	9,322,995	18,300,709	27,623,704	(100,253)
Total Revenues	309,129,382	63,368,833	372,498,215	309,221,665	63,394,801	372,616,466	118,251
Expenditures							
Certificated Salaries	122,656,533	34,375,806	157,032,338	122,505,403	34,690,706	157,196,109	163,771
Classified Salaries	26,375,231	16,533,868	42,909,099	26,465,532	15,787,536	42,253,068	(656,031)
Employee Benefits	74,014,558	43,528,138	117,542,696	73,681,307	43,945,593	117,626,900	84,204
Books & Supplies	1,529,387	9,461,945	10,991,332	1,543,449	8,515,032	10,058,481	(932,851)
Operation & Contracted Services	28,656,726	26,225,148	54,881,874	28,784,353	26,023,630	54,807,983	(73,892)
Capital Outlay	-	665,355	665,355	35,553	1,158,213	1,193,766	528,411
Other Outgo & ROC/P Transfer	5,878,229	11,600,741	17,478,970	6,375,425	11,123,445	17,498,870	19,900
Direct Support/Indirect Costs	(4,851,023)	3,853,722	(997,301)	(4,883,022)	3,875,614	(1,007,407)	(10,106)
Debt Services	2,510,138	-	2,510,138	2,510,138	-	2,510,138	-
Total Expense Reduction							
Total Expenditures	256,769,778	146,244,723	403,014,501	257,018,139	145,119,769	402,137,908	(876,592)
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	52,359,604	(82,875,890)	(30,516,286)	52,203,525	(81,724,968)	(29,521,443)	994,843
Other Sources / Uses							
Subtract:							
Transfer to Child Nutrition Fund 61	-	-	-	-	-	-	-
Transfer to Child Development	-	-	-	-	-	-	-
Transfer to Other Restricted Resource	-	-	-	-	-	-	-
Transfer to Properties/Liab Fund F67	100,000	-	100,000	100,000	-	100,000	-
Add:							
Transfer from	-	-	-	-	-	-	-
Transfer from Gen Reserve F17	-	-	-	-	-	-	-
Transfer from Other Restricted Programs	-	-	-	-	-	-	-
Contribute to Special Ed	(68,849,667)	68,849,667	-	(68,304,276)	68,304,276	-	-
Contribute to Restricted Routine Maintenance	(5,959,182)	5,959,182	-	(5,959,182)	5,959,182	-	-
Contribute to Other Restricted Program	-	-	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	(22,549,245)	(8,067,041)	(30,616,286)	(22,159,933)	(7,461,510)	(29,621,443)	994,843
BEGINNING BALANCE	\$ 49,815,378	\$ 28,757,256	\$ 78,572,634	\$ 49,815,378	\$ 28,757,256	\$ 78,572,634	\$ -
Audit Adjustments							
Adjusted Beginnig Balance							-
ENDING FUND BALANCE	27,266,133	20,690,215	47,956,348	27,655,445	21,295,746	48,951,191	994,843
Components of Ending Fund Balance							
Revolving Cash	9,000		9,000	9,000		9,000	-
Stores	353,013		353,013	353,013		353,013	-
Legally Restricted Reserve		20,690,215	20,690,215		21,295,746	21,295,746	605,531
Assigned			-			-	-
Carryover			-			-	-
Supplemental	7,248,024		7,248,024	2,400,000		2,400,000	(4,848,024)
For Fiscal Solvency	7,562,661		7,562,661	12,826,295		12,826,295	5,263,634
Declining Enrollment Reserve			-			-	-
Prepaid Expenditures	\$ -		-	\$ -		-	-
3% Reserve for Economic Uncertainties	12,093,435		12,093,435	12,067,137		12,067,137	(26,298)
Unassigned/Unappropriated	\$ (0)	\$ 0	\$ (0)	\$ 0	\$ (0)	\$ 0	0

**East Side Union High School District
General Fund Unrestricted LCAP Supplemental**

Categories	2025/26 First Interim Supplemental	2025/26 Second Interim Supplemental	Variance
Revenues			
LCFF	37,372,349	37,346,078	(26,271)
Federal	-	-	-
Other State	-	-	-
Local	-	-	-
Total Revenues	37,372,349	37,346,078	(26,271)
Expenditures			
Certificated Salaries	17,384,637	17,434,791	50,154
Classified Salaries	5,080,128	5,141,607	61,479
Employee Benefits	11,928,370	11,911,067	(17,303)
Books & Supplies	56,711	56,711	0
Operation & Contracted Services	4,348,071	4,655,991	307,920
Capital Outlay	-	-	-
Other Outgo & ROC/P Transfer	-	60,000	60,000
Direct Support/Indirect Costs	0	0	-
Debt Services	-	-	-
Total Expenditures	38,797,917	39,260,167	462,251
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	(1,425,568)	(1,914,089)	(488,522)
Other Sources / Uses			
Net Increase (Decrease) in Fund Balance	(1,425,568)	(1,914,089)	(488,522)
BEGINNING BALANCE	\$ 8,673,592	\$ 8,673,592	\$ -
Fund Balance Adjustment	-	-	-
Ending Fund Balance	\$ 7,248,024	\$ 6,759,503	\$ (488,522)

**East Side Union High School District
Restricted General Fund**

Categories	2025/26 First Interim			2025/26 Second Interim			Variance
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	
Revenues							
LCFF	0	0	0	0	0	0	-
Federal	8,289,668	4,853,079	13,142,747	8,323,557	4,853,080	13,176,637	33,890
Other State	30,356,281	1,561,956	31,918,237	30,355,500	1,561,956	31,917,456	(781)
Local	17,879,699	428,150	18,307,849	17,760,484	540,225	18,300,709	(7,140)
Total Revenues	56,525,648	6,843,185	63,368,833	56,439,541	6,955,261	63,394,802	25,969
Expenditures							
Certificated Salaries	15,618,515	18,757,291	34,375,806	15,915,167	18,775,540	34,690,706	314,901
Classified Salaries	8,308,593	8,225,274	16,533,868	7,704,706	8,082,830	15,787,536	(746,332)
Employee Benefits	26,884,946	16,643,191	43,528,138	27,518,995	16,426,598	43,945,593	417,455
Books & Supplies	9,368,646	93,299	9,461,945	8,421,733	93,299	8,515,032	(946,913)
Operation & Contracted Services	7,547,638	18,677,510	26,225,148	7,318,829	18,704,801	26,023,630	(201,518)
Capital Outlay	665,355	0	665,355	1,158,213	0	1,158,213	492,858
Other Outgo & ROC/P Transfer	499,296	11,101,445	11,600,741	22,000	11,101,445	11,123,445	(477,296)
Direct Support/Indirect Costs	1,638,036	2,215,686	3,853,722	1,653,584	2,222,030	3,875,614	21,892
Debt Services	0	0	0	0	0	0	-
Total Expenditures	70,531,025	75,713,698	146,244,723	69,713,226	75,406,543	145,119,769	(1,124,954)
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	(14,005,377)	(68,870,513)	(82,875,890)	(13,273,685)	(68,451,282)	(81,724,967)	1,150,923
Other Sources / Uses							
Transfer in / out	5,959,182	68,849,667	74,808,849	5,959,182	68,304,276	74,263,458	(545,391)
Other Transfer in	0	0	0	0	0	0	-
Net Increase (Decrease) in Fund Balance	(8,046,195)	(20,846)	(8,067,041)	(7,314,503)	(147,006)	(7,461,509)	605,532
BEGINNING BALANCE	27,173,149	1,584,107	28,757,256	27,173,149	1,584,107	28,757,256	-
Fund Balance Adjustment to Unrestricted							
ENDING FUND BALANCE	19,126,954	1,563,261	20,690,215	19,858,646	1,437,101	21,295,747	605,532

SECTION 2

Enrollment and Average Daily Attendance (ADA) Update Through 2025/26

East Side Union High School District
Enrollment/ADA Projections Through 2027/28

Fiscal Year	2020/21	2021-22	2022-23	2023/24	2024/25	2025/26	2026/27	2027/28
Grade	CBEDS Enrollment							
Level	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected
9	5363	5063	4944	4653	4512	4566	4811	4242
10	5459	5290	5105	4980	4730	4614	4566	4811
11	5487	5429	5367	5106	5098	4730	4614	4566
12	5946	5833	5499	5497	5396	5308	4730	4614
Adult Transition Program	179	173	171	175	199	198	198	198
NPS	54	56	62	60	66	71	67	67
Total CBEDS Enrollment	22,488	21,844	21,148	20,471	20,001	19,487	18,986	18,498
COE Sp Ed	247	242	230	209	175	173	171	169
Actual P2 ADA	22,007	21,017	19,523	19,098	18,580	18,039	17,907	17,495
Funded ADA Prior Yr and 3 Yr Ave.	22,007	22,002	21,659	20,815	19,822	19,033	18,559	18,172
Enrollment to ADA %	96.80%	95.16%	91.32%	92.35%	92.09%	91.75%	93.47%	93.72%

Enrollment is the total number of students enrolled in the District schools on the State designated October reporting date for the California Basic Education Data System (CBEDS).
The ADA or Average Daily Attendance is the total approved days of student attendance for at least the required minimum day,
divided by the number of days the District is in session.

East Side Union High School District
Enrollment/ADA Projections Through 2027/28

East Side Union High School District Enrollment/ADA Projections



SECTION 3

2025/26 – 2027/28 Multi-Year Budget Assumptions and Fiscal Update

EAST SIDE UNION HIGH SCHOOL DISTRICT

2025 / 26 Second Interim - Budget Assumptions

	2025 / 26	2026 / 27	2027 / 28
Description	Second Interim	Projection Year 1	Projection Year 2
Enrollment (CBEDS) Projected with NPS and Post Seniors	19,487	18,986	18,498
Projected Funded Average Daily Attendance (ADA) - 3 yr Aveage	18,876	18,403	18,019
East Side Special Ed ADA in County Program	157	155	153
Based on SSC Dartboard			
Statutory COLA	2.30%	2.41%	3.06%
LCFF Target Base	12,423	12,722	13,111
LCFF CTE	323	331	341
LCFF Unduplicated Count Percentage	60.17%	66.60%	69.95%
LCFF Entitlement	289,623,685	302,501,857	312,183,881
LCFF Entitlement PER ADA	15,217	16,300	17,179
Other Revenues:			
Lottery per ADA - Unrestricted	190	190	190
	3,473,454	3,448,202	3,368,562
Lottery per ADA - Restricted	82	82	82
	1,365,240	1,355,315	1,324,012
Mandate Cost Block Grant per ADA	76	78	81
	1,407,568	1,399,099	1,431,429
Parcel Tax	6,000,000	6,000,000	6,000,000
Salaries:			
Projected Step & Column			
Certificated	1.50%	1.50%	1.50%
Classified	2.00%	2.00%	2.00%
Management	1.50%	1.50%	1.50%
Decrease Teacher FTEs due to Enrollment Changes	(11 FTEs)	(16 FTEs)	(16 FTEs)
Reduction In Force			
Certificated Staff	(39.8 FTEs)	(44.6 FTEs)	(0.0 FTEs)
Classified Staff	(13.0 FTEs)	(39.0 FTEs)	(0.0 FTEs)
Administrators/Managers/Confidentials	(10.0 FTEs)	(9.0 FTEs)	(0.0 FTEs)
Benefits:			
STRS	19.10%	19.10%	19.10%
PERS	26.81%	26.40%	26.90%
Medicare	1.45%	1.45%	1.45%
OASDI	6.20%	6.20%	6.20%
Workers' Comp	1.6250%	1.6250%	1.6250%
Unemployment Insurance	0.05%	0.05%	0.05%
Health & Welfare Increase	11.30%	6.00%	6.00%
2026-27 SERP Estimated Savings		(1,900,000)	(1,900,000)
SERP Annuity	1,599,749	1,599,749	1,599,749
OPEB Paid by Fund 71	1,707,015	1,800,000	1,900,000
Operations:			
Properties / Liabilities Insurance Rates Increase	10%	10%	10%
California CPI	3.37%	3.08%	2.75%
Board Election Cost	0	1,800,000	0
OPEB Debt Payment	2,510,138	2,560,180	2,613,838
Contributions:			
Transfer from OPEB (F20 / F71)			
Contribution from Restricted Local Funds			
Contribution to Special Ed	(68,304,276)	(66,122,921)	(67,954,000)
Contribution to Restricted Routine Maintenance:			
From Unrestricted General Fund 15% of Facility Use Fees	(168,000)	(168,000)	(168,000)
From Unrestricted General Fund	(5,791,182)	(5,040,000)	(5,232,000)
From Redevelopment Funds	(6,040,818)	(6,040,566)	(6,040,566)
Total Contribution to Restricted Routine Maintenance	(12,000,000)	(11,248,566)	(11,440,566)
Fund Transfers In/(Out):			
Transfer to Property & Liabilities Fund (F67)	(100,000)	(100,000)	(100,000)

East Side Union High 43-69427-0000000	Multiyear Projection Second Interim 2025/26 Combined	Fund 01 Projection# 29732
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Description	Object Codes	2025-26 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	289,623,685.00	4.45%	302,501,857.00	3.20%	312,183,883.60
2. Federal Revenues	8100-8299	13,176,635.38	6.49%	14,031,561.67	1.26%	14,208,255.28
3. Other State Revenues	8300-8599	42,192,441.08	-16.04%	35,424,359.58	0.66%	35,658,753.06
4. Other Local Revenues	8600-8799	27,623,703.88	-6.45%	25,842,854.60	0.54%	25,982,552.74
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 A5)		372,616,465.34	1.39%	377,800,632.85	2.71%	388,033,444.68
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		157,196,109.80	---	157,196,109.80	---	152,925,596.90
b. Step & Column Adjustment		---	---	2,266,258.67	---	2,271,647.95
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(6,536,771.57)	---	(1,477,711.99)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	157,196,109.80	-2.72%	152,925,596.90	0.52%	153,719,532.86
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		42,253,067.85	---	42,253,067.85	---	40,845,090.30
b. Step & Column Adjustment		---	---	797,068.62	---	816,893.82
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(2,205,046.17)	---	(28,839.39)
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	42,253,067.85	-3.33%	40,845,090.30	1.93%	41,633,144.73
3. Employee Benefits	3000-3999	117,626,899.26	-1.35%	116,034,909.87	4.54%	121,306,871.10
4. Books and Supplies	4000-4999	10,058,480.77	-24.65%	7,579,551.51	1.71%	7,708,839.09
5. Services and Other Operating Expenditures	5000-5999	54,807,983.27	-7.10%	50,916,019.24	-2.47%	49,657,192.41
6. Capital Outlay	6000-6999	1,193,766.32	-55.57%	530,423.61	3.65%	549,764.25
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	20,009,007.98	1.00%	20,208,841.72	1.23%	20,457,275.35
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,007,408.05)	0.00%	(1,007,408.05)	0.00%	(1,007,408.05)
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,000.00	0.00%	100,000.00	0.00%	100,000.00
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-B10)		402,237,907.20	-3.51%	388,133,025.10	1.54%	394,125,211.74
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		(29,621,441.86)	---	(10,332,392.25)	---	(6,091,767.06)
D. FUND BALANCE						
1. Beginning Fund Balance	9791-9795	78,572,634.36	-37.70%	48,951,192.50	-21.11%	38,618,800.25
2. Ending Fund Balance		48,951,192.50	---	38,618,800.25	---	32,527,033.19

East Side Union High
43-69427-0000000

Multiyear Projection
Second Interim 2025/26
Combined

Fund 01
Projection# 29732

Description	Object Codes	2025-26 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	362,013.00	0.00%	362,013.00	0.00%	362,013.00
b. Restricted	9740	21,295,745.78	-25.26%	15,917,304.53	0.80%	16,045,211.08
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	0.00	0.00%	0.00	0.00%	0.00
d. Assigned						
1. Other Assignments	9780	15,226,296.50	-29.76%	10,695,490.97	-59.83%	4,296,051.76
Fiscal Solvency		12,826,296.50	---	10,695,490.97	---	4,296,051.76
Supplemental		2,400,000.00	---	0.00	---	0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,067,137.22	-3.51%	11,643,991.75	1.54%	11,823,757.35
2. Unassigned/Unappropriated	9790	0.00	0.00%	0.00	0.00%	0.00
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements	9750	0.00	---	0.00	---	0.00
b. Reserve for Economic Uncertainty	9789	12,067,137.22	---	11,643,991.75	---	11,823,757.35
c. Unassigned/Unappropriated	9790	0.00	---	0.00	---	0.00
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	0.00	---	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 Uncertainty	9789	0.00	---	0.00	---	0.00
c. Unassigned/Unappropriated	9790	0.00	---	0.00	---	0.00
3. Total Available Reserves - by Amount		12,067,137.22	---	11,643,991.75	---	11,823,757.35
4. Total Available Reserves - by Percent		3.00%	---	3.00%	---	3.00%
F. RECOMMENDED RESERVES						
1. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		402,237,907.20	---	388,133,025.10	---	394,125,211.74
b. Plus: Special Education Pass-through Funds		0.00	---	0.00	---	0.00
c. Total Expenditures and Other Financing Uses (Line F1a plus line F1b)		402,237,907.20	---	388,133,025.10	---	394,125,211.74
d. Reserve Standard Percentage Level		3.00%	---	3.00%	---	3.00%
e. Reserve Standard - By Percent (Line F1c times F1d)		12,067,137.22	---	11,643,990.75	---	11,823,756.35
f. Reserve Standard - By Amount		0.00	---	0.00	---	0.00

East Side Union High 43-69427-0000000	Multiyear Projection Second Interim 2025/26 Combined	Fund 01 Projection# 29732
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Description	Object Codes	2025-26 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
g. Reserve Standard (Greater of F1e or F1f)		12,067,137.22	---	11,643,990.75	---	11,823,756.35
h. Available Reserves (Line E3) Meet Reserve Standard (Line F1g)		MET	---	MET	---	MET

East Side Union High 43-69427-0000000	Multiyear Projection Second Interim 2025/26 Unrestricted	Fund 01 Projection# 29732
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Description	Object Codes	2025-26 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	289,623,685.00	4.45%	302,501,857.00	3.20%	312,183,883.60
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	10,274,985.00	0.94%	10,371,258.54	1.17%	10,492,981.70
4. Other Local Revenues	8600-8799	9,322,994.77	1.36%	9,450,034.06	1.42%	9,584,686.39
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	(74,263,458.00)	-3.95%	(71,330,920.89)	2.84%	(73,354,000.01)
6.Total(Sum lines A1 thru A5)		234,958,206.77	6.82%	250,992,228.71	3.15%	258,907,551.68
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		122,505,403.03	---	122,505,403.03	---	120,339,996.63
b. Step & Column Adjustment		---	---	1,750,578.05	---	1,783,013.95
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(3,915,984.45)	---	1,815,060.41
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	122,505,403.03	-1.77%	120,339,996.63	2.99%	123,938,070.99
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		26,465,532.30	---	26,465,532.30	---	26,158,937.78
b. Step & Column Adjustment		---	---	494,989.48	---	523,178.76
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(801,584.00)	---	37,720.10
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	26,465,532.30	-1.16%	26,158,937.78	2.14%	26,719,836.64
3. Employee Benefits	3000-3999	73,681,307.32	1.02%	74,431,720.27	7.71%	80,171,130.18
4. Books and Supplies	4000-4999	1,543,449.15	0.20%	1,546,532.25	0.18%	1,549,369.80
5. Services and Other Operating Expenditures	5000-5999	28,784,352.86	0.82%	29,021,589.16	-3.40%	28,035,907.17
6. Capital Outlay	6000-6999	35,553.44	0.00%	35,553.44	0.00%	35,553.44
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,885,562.98	2.25%	9,085,396.72	2.73%	9,333,830.35
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,883,022.43)	-2.24%	(4,773,546.54)	-0.36%	(4,756,473.28)
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,000.00	0.00%	100,000.00	0.00%	100,000.00
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-B10)		257,118,138.65	-0.46%	255,946,179.71	3.59%	265,127,225.29
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		(22,159,931.88)	---	(4,953,951.00)	---	(6,219,673.61)
D. FUND BALANCE						
1. Beginning Fund Balance	9791-9795	49,815,378.60	-44.48%	27,655,446.72	-17.91%	22,701,495.72
2. Ending Fund Balance		27,655,446.72	---	22,701,495.72	---	16,481,822.11

East Side Union High 43-69427-0000000	Multiyear Projection Second Interim 2025/26 Unrestricted	Fund 01 Projection# 29732
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Description	Object Codes	2025-26 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	362,013.00	0.00%	362,013.00	0.00%	362,013.00
b. Restricted	9740	0.00	0.00%	0.00	0.00%	0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	0.00	0.00%	0.00	0.00%	0.00
d. Assigned						
1. Other Assignments	9780	15,226,296.50	-29.76%	10,695,490.97	-59.83%	4,296,051.76
Fiscal Solvency		12,826,296.50	---	10,695,490.97	---	4,296,051.76
Supplemental		2,400,000.00	---	0.00	---	0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,067,137.22	-3.51%	11,643,991.75	1.54%	11,823,757.35
2. Unassigned/Unappropriated	9790	0.00	0.00%	0.00	0.00%	0.00
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements	9750	0.00	---	0.00	---	0.00
b. Reserve for Economic Uncertainty	9789	12,067,137.22	---	11,643,991.75	---	11,823,757.35
c. Unassigned/Unappropriated	9790	0.00	---	0.00	---	0.00
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	0.00	---	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 Uncertainty	9789	0.00	---	0.00	---	0.00
c. Unassigned/Unappropriated	9790	0.00	---	0.00	---	0.00
3. Total Available Reserves - by Amount		12,067,137.22	---	11,643,991.75	---	11,823,757.35

East Side Union High 43-69427-0000000	Multiyear Projection Second Interim 2025/26 Restricted	Fund 01 Projection# 29732
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Description	Object Codes	2025-26 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	13,176,635.38	6.49%	14,031,561.67	1.26%	14,208,255.28
3. Other State Revenues	8300-8599	31,917,456.08	-21.51%	25,053,101.04	0.45%	25,165,771.36
4. Other Local Revenues	8600-8799	18,300,709.11	-10.43%	16,392,820.54	0.03%	16,397,866.35
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	74,263,458.00	-3.95%	71,330,920.89	2.84%	73,354,000.01
6.Total(Sum lines A1 thru A5)		137,658,258.57	-7.88%	126,808,404.14	1.83%	129,125,893.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		34,690,706.77	---	34,690,706.77	---	32,585,600.27
b. Step & Column Adjustment		---	---	515,680.62	---	488,634.00
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(2,620,787.12)	---	(3,292,772.40)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	34,690,706.77	-6.07%	32,585,600.27	-8.61%	29,781,461.87
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		15,787,535.55	---	15,787,535.55	---	14,686,152.52
b. Step & Column Adjustment		---	---	302,079.14	---	293,715.06
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(1,403,462.17)	---	(66,559.49)
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	15,787,535.55	-6.98%	14,686,152.52	1.55%	14,913,308.09
3. Employee Benefits	3000-3999	43,945,591.94	-5.33%	41,603,189.60	-1.12%	41,135,740.92
4. Books and Supplies	4000-4999	8,515,031.62	-29.15%	6,033,019.26	2.10%	6,159,469.29
5. Services and Other Operating Expenditures	5000-5999	26,023,630.41	-15.87%	21,894,430.08	-1.25%	21,621,285.24
6. Capital Outlay	6000-6999	1,158,212.88	-57.27%	494,870.17	3.91%	514,210.81
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	11,123,445.00	0.00%	11,123,445.00	0.00%	11,123,445.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,875,614.38	-2.82%	3,766,138.49	-0.45%	3,749,065.23
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-B10)		145,119,768.55	-8.91%	132,186,845.39	-2.41%	128,997,986.45
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)						
		(7,461,509.98)	---	(5,378,441.25)	---	127,906.55
D. FUND BALANCE						
1. Beginning Fund Balance	9791-9795	28,757,255.76	-25.95%	21,295,745.78	-25.26%	15,917,304.53
2. Ending Fund Balance		21,295,745.78	---	15,917,304.53	---	16,045,211.08

East Side Union High 43-69427-0000000	Multiyear Projection Second Interim 2025/26 Restricted	Fund 01 Projection# 29732
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Description	Object Codes	2025-26 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00	0.00%	0.00	0.00%	0.00
b. Restricted	9740	21,295,745.78	-25.26%	15,917,304.53	0.80%	16,045,211.08
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	0.00	0.00%	0.00	0.00%	0.00
d. Assigned						
1. Other Assignments	9780	0.00	0.00%	0.00	0.00%	0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00	0.00%	0.00	0.00%	0.00
2. Unassigned/Unappropriated	9790	0.00	0.00%	0.00	0.00%	0.00
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance		---	---	---	---	---
a. Stabilization Arrangements	9750	---	---	---	---	---
b. Reserve for Economic Uncertainty	9789	---	---	---	---	---
c. Unassigned/Unappropriated	9790	---	---	---	---	---
d. Negative Restricted Ending Balances (negative resources 2000- 9999)	979Z	---	---	---	---	---
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		---	---	---	---	---
a. Stabilization Arrangements	9750	---	---	---	---	---
b. Reserve for Economic Uncertainty	9789	---	---	---	---	---
c. Unassigned/Unappropriated	9790	---	---	---	---	---
3. Total Available Reserves - by Amount		---	---	---	---	---
4. Total Available Reserves - by Percent		---	---	---	---	---

East Side Union High 43-69427-0000000	Multiyear Projection Second Interim 2025/26 Assumptions	Fund 01 Projection# 29732
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Description	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3
State Rates			
Statutory COLA	2.3000%	2.4100%	3.0600%
State Categorical COLA	2.3000%	2.4100%	3.0600%
California CPI	3.3700%	3.0800%	2.7500%
California Lottery - Base	\$190.00	\$190.00	\$190.00
Applied Change Rate		0.0000%	0.0000%
California Lottery - Instructional Materials	\$82.00	\$82.00	\$82.00
Applied Change Rate		0.0000%	0.0000%
Mandate Block Grant	2.3000%	2.4100%	3.0600%
Interest Rate Trend for 10-Year Treasuries	4.2300%	4.3600%	4.5000%
Applied Change Rate		3.0733%	3.2110%
STRS Rate Change	19.1000%	19.1000%	19.1000%
Applied Change Rate		0.0000%	0.0000%
PERS Rate Change	26.8100%	26.4000%	26.9000%
Applied Change Rate		-1.5293%	1.8939%
Federal COLA	0.0000%	0.0000%	0.0000%
ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	0.0000%	0.0000%	0.0000%
Description	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3
Local Rates			
LCFF Sources - State Aid, Current Year	\$143,126,103.00	\$154,387,847.00	\$161,898,334.00
LCFF Sources - Education Protection Account, Current Year	\$45,178,500.00	\$45,113,670.00	\$45,523,199.00
LCFF Sources - Local Revenue	2.0000%	2.0000%	2.0000%
LCFF Sources - Local Revenue, ERAF Adjustments	\$0.00	\$0.00	\$0.00
LCFF Sources - Charter In-Lieu of Property Tax Transfer	\$(15,834,918.00)	\$(16,496,740.00)	\$(17,124,671.00)
Certificated Staff Step & Column	1.5000%	1.5000%	1.5000%
Certificated COLA	-1.2500%	0.0000%	0.0000%
Certificated COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Classified Staff Step	2.0000%	2.0000%	2.0000%
Classified COLA	-1.2500%	0.0000%	0.0000%
Classified COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Certificated Management COLA	-1.2500%	0.0000%	0.0000%
Certificated Management COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Classified Management COLA	-1.2500%	0.0000%	0.0000%
Classified Management COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Certificated Health & Welfare Percent Change	11.3000%	6.0000%	6.0000%
Classified Health & Welfare Percent Change	11.3000%	6.0000%	6.0000%
OASDI/Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
Certificated OASDI/Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%

Description	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3
Local Rates			
Classified OASDI/Classified Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
State Unemployment Insurance Rate Change	0.0500%	0.0500%	0.0500%
Applied Change Rate		0.0000%	0.0000%
Workers Compensation Insurance Rate Change	1.6257%	1.6257%	1.6257%
Applied Change Rate		0.0000%	0.0000%
Average Cash Balance	\$0.00	\$0.00	\$0.00
Applied Change Rate		0.0000%	0.0000%
Community Redevelopment Funds, % Adjustment	0.0000%	0.0000%	0.0000%
Community Redevelopment Funds, \$ Adjustment	\$0.00	\$0.00	\$0.00

Description	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3
User-defined Rates and Values			
Certificated Other Benefits Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%

Description	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3
Other Adjustments			
Other Adjustments - Unrestricted - Expenditures	\$0.00	\$0.00	\$0.00
Other Adjustments - Unrestricted - Other Financing Uses	\$0.00	\$0.00	\$0.00
Other Adjustments - Restricted - Expenditures	\$0.00	\$0.00	\$0.00
Other Adjustments - Restricted - Other Financing Uses	\$0.00	\$0.00	\$0.00

East Side Union High School District
General Fund 2025 / 26 Second Interim

Categories	2025/26 First Interim			2025/26 Second Interim			2026/27 Projection			2027/28 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Components of Ending Fund Balance												
District Revolving Cash	9,000		9,000	9,000		9,000	9,000		9,000	9,000		9,000
District Warehouse Store	353,013		353,013	353,013		353,013	353,013		353,013	353,013		353,013
Supplemental	7,248,024		7,248,024	2,400,000		2,400,000	-		-	-		-
For Fiscal Solvency	7,562,661		7,562,661	12,826,295		12,826,295	10,695,491		10,695,491	4,296,052		4,296,052
Declining Enrollment Reserve	-		-	-		-	-		-	-		-
Prepaid Expenditures	-		-	-		-	-		-	-		-
3% Reserve for Economic Uncertainties	12,093,435		12,093,435	12,067,137		12,067,137	11,643,991		11,643,991	11,823,756		11,823,756
Restricted Categorical Programs			-			-			-			-
Medi-Cal Billing Option		2,711,753	2,711,753		2,771,273	2,771,273		2,526,447	2,526,447		2,016,615	2,016,615
Student Support and Prof Dev Discretionary BG		2,881,035	2,881,035		2,881,035	2,881,035						
Restricted Lottery		1,784,279	1,784,279		1,842,124	1,842,124		1,837,753	1,837,753		1,764,688	1,764,688
Special Ed Low Incidence		1,537,101	1,537,101		1,437,100	1,437,100		256,175	256,175		12,021	12,021
Special Ed Mental Health		26,162	26,162		-	-		-	-		-	-
Arts, Music, and Instr Matls Block Grant		1,467,619	1,467,619		-	-		-	-		-	-
Arts and Music in Schools (AMS) Prop 28		6,089,130	6,089,130		7,331,000	7,331,000		8,495,143	8,495,143		9,614,125	9,614,125
Child Nutrition: KIT Grants		-	-		-	-		-	-		-	-
Classified Sch Employee PD Block Grant		74,447	74,447		74,447	74,447		65,788	65,788		56,890	56,890
Educator Effectiveness & A-G		-	-		-	-		-	-			-
LCFF Equity Multiplier		470,439	470,439		1,219,248	1,219,248		1,635,651	1,635,651		2,066,775	2,066,775
Learning Recovery Emergency Block Grant		1,939,124	1,939,124		2,097,323	2,097,323			-			-
Ethnic Studies Block Grant		424,193	424,193		424,193	424,193		342,992	342,992		260,307	260,307
Restricted Routine Maintenance		1,284,935	1,284,935		1,218,002	1,218,002		757,356	757,356		253,790	253,790
Fund Balance	\$ 27,266,133	\$ 20,690,215	\$ 47,956,349	\$ 27,655,445	\$ 21,295,746	\$ 48,951,191	\$ 22,701,495	\$ 15,917,305	\$ 38,618,799	16,481,821	\$ 16,045,211	\$ 32,527,032
	6.67%			6.79%			3.00%			3.00%		

SECTION 4

Other Funds Update

2025-26 Second Interim – Other Funds

The District receives funding that is reserved in other funds for the purpose of operational and academic support. These supports are important and requires some explanation of the support provided. The following information provides information for each fund outside of the General Fund.

Adult Ed Fund – 11

This fund primarily provides a learning environment that fosters adult students who want to learn skills, technology, and communication for their personal, academic, and professional needs.

Since 2015-16, the Governor has provided and dedicated funding to Adult Education as part of a Block Grant. This program also receives Federal grants. Fund 11 is projected to have a balance of \$2.39 million for the fiscal year ending June 30, 2026.

Child Development Fund – 12

The Child Development Fund provides services and education for Preschool and General Child Care for school-age mothers and the community.

Fund 12 is funded by Federal and State grants.

Cafeteria Special Revenue Fund – 13

This fund accounts separately for federal, state, and local resources to operate the food service program. The fund is projected to have a balance of \$8.0 million for the fiscal year ending June 30, 2026.

Building Fund – 21 (Measure G)

This fund is used for major capital improvements to buildings and land, and replacement in accordance with the language of the voter-approved General Obligation Bond – Measure G. This measure was approved in March 2002. The fund is projected to be exhausted in the fiscal year 2025-26.

Building Fund – 22 (Measure I -Tech)

This fund is used for educational technology projects including equipment, software, infrastructure, and supporting systems in accordance with the language of the voter approved General Obligation Bond – Measure I (Ed Tech). This measure was approved in November 2014. The fund is projected to have a fund balance of \$8.7 million for the fiscal year ending June 30, 2026.

Building Fund – 23 (Measure E)

This fund is used for major capital improvements to buildings and land, and replacement in accordance with the language of the voter approved General Obligation Bond – Measure E. This measure was approved in February 2008. The fund is projected to have a balance of \$23.9 million for the fiscal year ending June 30, 2026.

Building Fund – 24 (Measure I)

This fund is used for major capital improvements to buildings and land, and replacement in accordance with the language of the voter approved General Obligation Bond – Measure I. This measure was approved in November 2012. The fund is projected to have a balance of \$6.5 million for the fiscal year ending June 30, 2026.

Capital Facilities Fund – 25

The fund is used primarily to account separately for revenues from fees levied on developers or other agencies as a condition of approving a development by the District. Expenditures are restricted to the purposes specified in Government Code section 65970-65981 or to the items specified in agreements with the developer. The fund is projected to have a balance of \$17.0 million for the fiscal year ending June 30, 2026.

Building Fund – 26 (Measure Z)

This fund is used for major capital improvements to building and land, and replacement in accordance with the language of the voter approved General Obligation Bond – Measure Z. This measure was approved in November 2016. The fund is projected to have a balance of \$123 million for the fiscal year ending June 30, 2026.

County School Facilities Fund – 35

This fund is established pursuant to Ed Code Section 17070.43 to receive apportionments authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants. The fund is projected to have a fund balance of \$6.0 million for the fiscal year ending June 30, 2026,

Self-Insurance Fund for Property & Liability – 67

The fund separates money for self-insurance activities related to properties and liabilities. Expense transactions in the fund are recorded for the payment of claims, estimates of costs relating to incurred but not reported claims, administration costs, deductible insurance amounts, cost of excess insurance, and other related costs. The fund is projected to have a balance of \$186 thousand for the fiscal year ending June 30, 2026.

Self-Insurance Fund for Dental and PPO Medical – 68

The fund is used to separate money for self-insurance activities related to dental (DELTA Dental) and PPO medical (AETNA) insurance. Expense transactions in the fund are recorded for the payment of claims, estimates of costs relating to incurred but not reported claims, administration costs, deductible insurance amounts, cost of excess insurance, and other related costs. The fund is projected to have a balance of \$2.4 million for the fiscal year ending June 30, 2026, the recommended amount the District needs to set aside to pay claims.

OPEB with Irrevocable Trust Fund – 71

The District had earmarked this fund for the future cost of post-employment benefits and had contributed irrevocably to a separate trust managed by an outside fiscal agent. The fund is projected to have a balance of \$12.9 million for the fiscal year ending June 30, 2026.

Scholarship Fund – 73

This fund is invested with a fiscal agent to generate proceeds to fund the student scholarship, which is called the “Go for It” Scholarship. The fund is projected to have a balance of \$745 thousand for the fiscal year ending June 30, 2026.

EAST SIDE UNION HIGH SCHOOL DISTRICT

Adult Education

Fund - 11

Categories	2025/26 First Interim	2025/26 Second Interim	Variance
Revenues			
Federal	729,554	858,019	128,465
Other State	9,201,242	9,204,648	3,406
Local	89,301	89,301	0
Total Revenues	10,020,097	10,151,968	131,871
Expenditures			
Certificated Salaries	3,873,091	3,957,081	83,989
Classified Salaries	1,644,973	1,658,352	13,379
Employee Benefits	3,053,269	3,082,118	28,849
Books & Supplies	558,987	598,987	40,000
Operation & Contracted Services	1,155,809	1,205,511	49,702
Capital Outlay	34,000	34,000	0
Other Outgo	0	0	0
Direct Support/Indirect Costs	444,609	498,133	53,524
Total Expenditures	10,764,739	11,034,181	269,443
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(744,641)	(882,213)	(137,572)
Other Financing Sources/Uses			
Transfer In	0	0	0
Transfer out			
BEGINNING BALANCE	3,281,097	3,281,097	0
Net Increase (Decrease) in Fund Balance	(744,641)	(882,213)	(137,572)
ENDING BALANCE	2,536,456	2,398,884	(137,572)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Child Development Fund
Fund - 12

Categories	2025/26 First Interim	2025/26 Second Interim	Variance
Revenues			
Federal	657,252	657,252	0
Other State	3,442,537	3,522,985	80,448
Local	62,334	62,334	0
Total Revenues	4,162,123	4,242,571	80,448
Expenditures			
Certificated Salaries	66,096	71,496	5,400
Classified Salaries	8,593	8,621	29
Employee Benefits	7,462	7,070	(391)
Books & Supplies	0	0	0
Contracted Services	3,888,282	3,959,984	71,701
Direct Support/Indirect Costs	191,690	195,399	3,709
Total Expenditures	4,162,123	4,242,571	80,448
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	0	0	0
Other Financing Sources/Uses			
Contribution from General Fund	0	0	0
Other Sources	0	0	0
BEGINNING BALANCE	18,600	18,600	0
Net Increase (Decrease) in Fund Balance	0	0	0
ENDING BALANCE	18,600	18,600	0

EAST SIDE UNION HIGH SCHOOL DISTRICT
Child Nutrition Services
Fund - 13

Categories	2025/26 First Interim	2025/26 Second Interim	Variance
Revenues			
Federal	5,036,875	4,871,429	(165,446)
Other State	5,516,093	5,420,995	(95,098)
Local	120,057	132,362	12,305
Total Revenues	10,673,026	10,424,787	(248,238)
Expenditures			
Classified Salaries	4,084,890	4,132,055	47,165
Employee Benefits	2,998,700	3,011,747	13,047
Books & Supplies	2,746,722	2,499,280	(247,442)
Contracted Services	191,669	186,361	(5,308)
Capital Outlay	0	0	0
Direct Support/Indirect Costs	361,003	363,340	2,337
Total Expenditures	10,382,984	10,192,783	(190,201)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	290,041	232,004	(58,037)
Other Financing Sources/Uses			
Transfer In / Contribution from Fund 61	0	0	0
BEGINNING BALANCE	7,826,991	7,826,991	0
Net Increase (Decrease) in Fund Balance	290,041	232,004	(58,037)
ENDING BALANCE	8,117,032	8,058,994	(58,037)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure G)
Fund - 21

Categories	2025/26 First Interim	2025/26 Second Interim	Variance
Revenues			
Other State	0	0	0
Local	8,245	8,925	680
Total Revenues	8,245	8,925	680
Expenditures			
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books & Supplies	0	0	0
Contracted Services	50,000	50,000	0
Capital Outlay	536,047	776,369	240,322
Total Expenditures	586,047	826,369	240,322
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(577,802)	(817,444)	(239,642)
Other Financing Sources/Uses			
Transfer In			
BEGINNING BALANCE	817,444	817,444	0
Audit Adjustment			
Net Increase (Decrease) in Fund Balance	(577,802)	(817,444)	(239,642)
ENDING BALANCE	239,642	(0)	(239,642)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure I-2014)
Fund - 22

Categories	2025/26 First Interim	2025/26 Second Interim	Variance
Revenues			
Other State	0	0	0
Local	428,842	459,155	30,313
Total Revenues	428,842	459,155	30,313
Expenditures			
Classified Salaries	1,343,412	1,326,743	(16,669)
Employee Benefits	706,730	697,683	(9,047)
Books & Supplies	2,233,000	4,033,000	1,800,000
Contracted Services	6,440,400	5,440,400	(1,000,000)
Capital Outlay	2,001,000	1,600,000	(401,000)
Other Outgo	0	0	0
Direct Support/Indirect Costs	0	0	0
Total Expenditures	12,724,541	13,097,826	373,285
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(12,295,700)	(12,638,672)	(342,972)
Other Financing Sources/Uses			
Other Sources	0	0	0
BEGINNING BALANCE	21,323,177	21,323,177	0
Audit Adjustment for 2015/16			
Net Increase (Decrease) in Fund Balance	(12,295,700)	(12,638,672)	(342,972)
ENDING BALANCE	9,027,478	8,684,506	(342,972)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure E)
Fund - 23

Categories	2025/26 First Interim	2025/26 Second Interim	Variance
Revenues			
Other State Revenues	649	652	3
Other Local Revenues	827,247	833,930	6,683
Total Revenues	827,896	834,582	6,683
Expenditures			
Classified Salaries	200,462	200,808	346
Employee Benefits	131,760	131,440	(321)
Books & Supplies	404,000	404,000	0
Contracted Services	176,657	176,657	0
Capital Outlay	8,688,000	6,630,000	(2,058,000)
Total Expenditures	9,600,879	7,542,905	(2,057,974)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(8,772,983)	(6,708,322)	2,064,660
Other Financing Sources/Uses			
Other Sources	0	0	0
BEGINNING BALANCE	30,623,290	30,623,290	0
Audit Adjustment			
Net Increase (Decrease) in Fund Balance	(8,772,983)	(6,708,322)	2,064,660
ENDING BALANCE	21,850,307	23,914,967	2,064,660

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure I)
Fund - 24

Categories	2025/26 First Interim	2025/26 Second Interim	Variance
Revenues			
Other State	260	261	1
Local	234,460	251,934	17,474
Total Revenues	234,720	252,195	17,475
Expenditures			
Classified Salaries	80,185	80,326	142
Employee Benefits	52,704	52,580	(124)
Books & Supplies	186,000	186,000	0
Contracted Services	150,263	150,263	0
Capital Outlay	5,901,000	1,901,000	(4,000,000)
Other Outgo	0	0	0
Direct Support/Indirect Costs	0	0	0
Total Expenditures	6,370,152	2,370,170	(3,999,983)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(6,135,432)	(2,117,975)	4,017,458
Other Financing Sources/Uses			
Other Sources	0	0	0
BEGINNING BALANCE	8,643,878	8,643,878	0
Audit Adjustment for 2014/15			
Net Increase (Decrease) in Fund Balance	(6,135,432)	(2,117,975)	4,017,458
ENDING BALANCE	2,508,446	6,525,903	4,017,458

EAST SIDE UNION HIGH SCHOOL DISTRICT
Capital Facilities Fund (Developer Fees)
Fund - 25

Categories	2025/26 First Interim	2025/26 Second Interim	Variance
Revenues			
Other State	0	0	0
Local	1,761,472	1,802,973	41,501
Total Revenues	1,761,472	1,802,973	41,501
Expenditures			
Books & Supplies	161,000	161,000	0
Operation and Contracted Services	81,000	127,040	46,040
Capital Outlay	1,000,000	1,500,000	500,000
Other Financing Uses	0	0	0
Total Expenditures	1,242,000	1,788,040	546,040
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	519,472	14,933	(504,539)
Other Financing Sources/Uses			
Transfer In	0	0	0
BEGINNING BALANCE	17,054,510	17,054,510	0
Net Increase (Decrease) in Fund Balance	519,472	14,933	(504,539)
ENDING BALANCE	17,573,982	17,069,443	(504,539)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure Z)

Fund - 26

Categories	2025/26 First Interim	2025/26 Second Interim	Variance
Revenues			
Other State	5,583	5,605	22
Local	4,805,409	5,163,892	358,483
Other Sources			
Total Revenues	4,810,992	5,169,497	358,483
Expenditures			
Classified Salaries	1,723,971	1,727,016	3,045
Employee Benefits	1,133,138	1,130,457	(2,681)
Books & Supplies	2,680,000	2,680,000	0
Contracted Services	562,147	571,348	9,201
Capital Outlay	71,664,000	43,964,000	(27,700,000)
Total Expenditures	77,763,256	50,072,821	(27,690,435)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(72,952,264)	(44,903,324)	28,048,940
Other Financing Sources/Uses			
Other Sources	1,223,598	1,223,598	0
Transfer In			
BEGINNING BALANCE	166,716,147	166,716,147	0
Audit Adjustment			
Net Increase (Decrease) in Fund Balance	(71,728,666)	(43,679,726)	28,048,940
ENDING BALANCE	94,987,481	123,036,421	28,048,940

EAST SIDE UNION HIGH SCHOOL DISTRICT
School Facilities Fund
Fund - 35

Categories	2025/26 First Interim	2025/26 Second Interim	Variance
Revenues			
Other State Revenues	1,223,598	1,223,598	0
Other Local Revenues	242,654	304,495	61,841
Total Revenues	1,466,252	1,528,093	61,841
Expenditures			
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books & Supplies	0	0	0
Contracted Services	0	0	0
Capital Outlay	0	0	0
Other Outgo	1,223,598	1,223,598	0
Total Expenditures	1,223,598	1,223,598	0
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	242,654	304,495	61,841
Other Financing Sources/Uses			
Other Sources	0	0	0
BEGINNING BALANCE	5,730,717	5,730,717	0
Audit Adjustment			
Net Increase (Decrease) in Fund Balance	242,654	304,495	61,841
ENDING BALANCE	5,973,371	6,035,212	61,841

EAST SIDE UNION HIGH SCHOOL DISTRICT
Self Insurance Fund - Property/Liability
Fund - 67

Categories	2025/26 First Interim	2025/26 Second Interim	Variance
Revenues			
Local	156,000	161,000	5,000
Total Revenues	156,000	161,000	5,000
Expenditures			
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books & Supplies	50,000	50,000	0
Contracted Services / Operations	300,000	300,000	0
Other Outgo	0	0	0
Total Expenditures	350,000	350,000	0
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(194,000)	(189,000)	5,000
Other Financing Sources/Uses			
Transfer In	100,000	100,000	0
BEGINNING BALANCE	275,830	275,830	0
Net Increase (Decrease) in Fund Balance	(94,000)	(89,000)	5,000
ENDING BALANCE	181,830	186,830	5,000

EAST SIDE UNION HIGH SCHOOL DISTRICT
Self Insurance Fund - Medical
Fund - 68

Categories	2025/26 First Interim	2025/26 Second Interim	Variance
Revenues			
Local	15,744,330	16,156,622	412,292
Total Revenues	15,744,330	16,156,622	412,292
Expenditures			
Employee Benefits	2,000,000	2,000,000	0
Contracted Services	15,443,365	19,409,820	3,966,455
Total Expenditures	17,443,365	21,409,820	3,966,455
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(1,699,035)	(5,253,198)	(3,554,163)
Other Financing Sources/Uses			
Transfer In	0	0	0
BEGINNING BALANCE	7,652,792	7,652,792	0
Audit Adjustment	0	0	0
Net Increase (Decrease) in Fund Balance	(1,699,035)	(5,253,198)	(3,554,163)
ENDING BALANCE	5,953,757	2,399,594	(3,554,163)

EAST SIDE UNION HIGH SCHOOL DISTRICT
OPEB Fund with Irrevocable Trust
Fund - 71

Categories	2025/26 First Interim	2025/26 Second Interim	Variance
Revenues			
Local	750,000	1,975,113	1,225,113
Total Revenues	750,000	1,975,113	1,225,113
Expenditures			
Operation & Contracted Services	1,728,415	1,728,415	0
Total Expenditures	1,728,415	1,728,415	0
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(978,415)	246,698	1,225,113
Other Financing Sources/Uses			
Transfers (out)	0	0	0
BEGINNING BALANCE	12,654,875	12,654,875	0
Net Increase (Decrease) in Fund Balance	(978,415)	246,698	1,225,113
ENDING BALANCE	11,676,460	12,901,574	1,225,113

EAST SIDE UNION HIGH SCHOOL DISTRICT
Scholarship Fund
Fund - 73

Categories	2025/26 First Interim	2025/26 Second Interim	Variance
Revenues			
Local	57,100	81,392	24,292
Total Revenues	57,100	81,392	24,292
Expenditures			
Books & Supplies	0	0	0
Contracted Services	39,229	39,286	57
Capital Outlay	0	0	0
Total Expenditures	39,229	39,286	57
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	17,871	42,106	24,235
Other Financing Sources/Uses			
Transfers In	0	0	0
BEGINNING BALANCE	703,317	703,317	0
Net Increase (Decrease) in Fund Balance	17,871	42,106	24,235
ENDING BALANCE	721,189	745,423	24,235

SECTION 5

SACS FINANCIAL REPORT

G = General Ledger Data; S = Supplemental Data

Data Supplied For:					
Form	Description	2025-26 Original Budget	2025-26 Board Approved Operating Budget	2025-26 Actuals to Date	2025-26 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund	G	G	G	G
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects				
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund	G	G		G
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund	G	G	G	G
71I	Retiree Benefit Fund	G	G	G	G
73I	Foundation Private-Purpose Trust Fund	G	G	G	G
76I	Warrant/Pass-Through Fund				
95I	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				GS
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

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

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

Signed: _____ Date: _____
District Superintendent or Designee
Printed Name: Glenn Vander Zee 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 19, 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: Silvia Pelayo Telephone: 408-347-5220
Title: Director of Finance E-mail: pelayos@esuhsd.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?		X
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)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

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)
A. REVENUES								
1) LCFF Sources		8010-8099	282,896,200.00	289,419,143.00	181,674,741.74	289,623,685.00	204,542.00	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	10,003,023.00	10,294,131.27	5,166,041.68	10,274,985.00	(19,146.27)	-0.2%
4) Other Local Revenue		8600-8799	15,187,487.00	9,416,108.08	4,163,725.81	9,322,994.77	(93,113.31)	-1.0%
5) TOTAL, REVENUES			308,086,710.00	309,129,382.35	191,004,509.23	309,221,664.77		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	129,320,718.00	122,656,532.00	75,580,478.08	122,505,403.03	151,128.97	0.1%
2) Classified Salaries		2000-2999	25,092,215.00	26,375,232.00	14,857,251.38	26,465,532.30	(90,300.30)	-0.3%
3) Employee Benefits		3000-3999	77,365,549.92	74,014,559.00	46,095,215.51	73,681,307.32	333,251.68	0.5%
4) Books and Supplies		4000-4999	1,368,676.57	1,529,387.00	760,967.60	1,543,449.15	(14,062.15)	-0.9%
5) Services and Other Operating Expenditures		5000-5999	28,905,393.51	28,656,726.16	16,065,188.22	28,784,352.86	(127,626.70)	-0.4%
6) Capital Outlay		6000-6999	2,005.00	0.00	0.00	35,553.44	(35,553.44)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	8,598,844.00	8,388,367.00	4,191,744.81	8,885,562.98	(497,195.98)	-5.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,063,545.00)	(4,851,023.51)	(2,435,868.24)	(4,883,022.43)	31,998.92	-0.7%
9) TOTAL, EXPENDITURES			265,589,857.00	256,769,779.65	155,114,977.36	257,018,138.65		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			42,496,853.00	52,359,602.70	35,889,531.87	52,203,526.12		
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	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(73,043,439.00)	(74,808,849.00)	0.00	(74,263,458.00)	545,391.00	-0.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(73,143,439.00)	(74,908,849.00)	0.00	(74,363,458.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(30,646,586.00)	(22,549,246.30)	35,889,531.87	(22,159,931.88)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	49,815,378.60	49,815,378.60		49,815,378.60	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)			49,815,378.60	49,815,378.60		49,815,378.60		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,815,378.60	49,815,378.60		49,815,378.60		
2) Ending Balance, June 30 (E + F1e)			19,168,792.60	27,266,132.30		27,655,446.72		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	11,999.00	9,000.00		9,000.00		
Stores		9712	302,921.00	353,013.00		353,013.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	6,805,756.00	14,810,684.26		15,226,296.50		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	12,048,116.60	12,093,435.04		12,067,137.22		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	122,839,888.00	129,318,965.00	67,444,391.00	143,126,103.00	13,807,138.00	10.7%
Education Protection Account State Aid - Current Year		8012	37,519,915.00	38,742,905.00	22,937,478.00	45,178,500.00	6,435,595.00	16.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	461,040.00	461,284.00	224,437.55	440,000.00	(21,284.00)	-4.6%
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	140,523,360.00	140,386,027.00	76,773,767.83	143,468,000.00	3,081,973.00	2.2%
Unsecured Roll Taxes		8042	9,241,200.00	9,445,943.00	7,496,130.60	9,227,000.00	(218,943.00)	-2.3%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	12,551,100.00	13,587,454.00	6,372,107.13	13,321,000.00	(266,454.00)	-2.0%
Education Revenue Augmentation Fund (ERAF)		8045	(39,766,740.00)	(42,865,453.00)	0.00	(67,909,000.00)	(25,043,547.00)	58.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	19,536,060.00	19,855,206.00	9,331,847.63	18,607,000.00	(1,248,206.00)	-6.3%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			302,905,823.00	308,932,331.00	190,580,159.74	305,458,603.00	(3,473,728.00)	-1.1%
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	(20,009,623.00)	(19,513,188.00)	(8,905,418.00)	(15,834,918.00)	3,678,270.00	-18.9%
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			282,896,200.00	289,419,143.00	181,674,741.74	289,623,685.00	204,542.00	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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,386,035.00	1,404,197.27	1,407,568.00	1,407,568.00	3,370.73	0.2%
Lottery - Unrestricted and Instructional Materials		8560	3,635,435.00	3,473,454.00	1,251,225.18	3,473,454.00	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						

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)
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	4,981,553.00	5,416,480.00	2,507,248.50	5,393,963.00	(22,517.00)	-0.4%
TOTAL, OTHER STATE REVENUE			10,003,023.00	10,294,131.27	5,166,041.68	10,274,985.00	(19,146.27)	-0.2%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	6,000,000.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,163,904.00	1,312,988.00	750,241.57	1,312,988.00	0.00	0.0%
Interest		8660	3,685,088.00	3,685,088.00	981,012.69	3,685,088.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(180,000.00)	100,000.00	(101,065.44)	100,000.00	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	130,000.00	130,000.00	92,283.68	150,000.00	20,000.00	15.4%
Interagency Services		8677	275,000.00	297,580.63	22,580.63	297,580.63	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,679,430.00	1,393,412.45	814,487.98	1,400,799.14	7,386.69	0.5%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	18,000.00	22,000.00	5,406.94	22,000.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	2,416,065.00	2,475,039.00	1,598,777.76	2,354,539.00	(120,500.00)	-4.9%
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						

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 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			15,187,487.00	9,416,108.08	4,163,725.81	9,322,994.77	(93,113.31)	-1.0%
TOTAL, REVENUES			308,086,710.00	309,129,382.35	191,004,509.23	309,221,664.77	92,282.42	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	99,134,271.00	92,303,944.00	57,374,925.08	92,165,475.87	138,468.13	0.2%
Certificated Pupil Support Salaries		1200	12,013,239.00	11,873,770.00	7,069,655.61	11,852,500.64	21,269.36	0.2%
Certificated Supervisors' and Administrators' Salaries		1300	9,551,981.00	9,303,267.00	5,398,660.04	9,311,366.16	(8,099.16)	-0.1%
Other Certificated Salaries		1900	8,621,227.00	9,175,551.00	5,737,237.35	9,176,060.36	(509.36)	0.0%
TOTAL, CERTIFICATED SALARIES			129,320,718.00	122,656,532.00	75,580,478.08	122,505,403.03	151,128.97	0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	1,749,671.00	1,029,899.01	1,753,879.41	(4,208.41)	-0.2%
Classified Support Salaries		2200	7,313,993.00	7,477,975.00	4,256,043.11	7,406,896.31	71,078.69	1.0%
Classified Supervisors' and Administrators' Salaries		2300	1,691,448.00	1,587,227.00	925,358.87	1,588,514.80	(1,287.80)	-0.1%
Clerical, Technical and Office Salaries		2400	11,774,013.00	11,287,904.00	6,529,957.56	11,263,466.97	24,437.03	0.2%
Other Classified Salaries		2900	4,312,761.00	4,272,455.00	2,115,992.83	4,452,774.81	(180,319.81)	-4.2%
TOTAL, CLASSIFIED SALARIES			25,092,215.00	26,375,232.00	14,857,251.38	26,465,532.30	(90,300.30)	-0.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	24,209,622.50	22,937,183.00	14,148,198.92	22,919,871.51	17,311.49	0.1%
PERS		3201-3202	6,647,307.74	7,376,076.00	3,938,019.07	7,185,672.22	190,403.78	2.6%
OASDI/Medicare/Alternative		3301-3302	3,899,862.50	3,993,263.00	2,291,748.75	3,955,492.26	37,770.74	0.9%
Health and Welfare Benefits		3401-3402	38,447,973.00	35,609,187.00	22,489,357.93	35,526,718.81	82,468.19	0.2%
Unemployment Insurance		3501-3502	77,129.50	74,964.00	45,657.83	74,921.36	42.64	0.1%
Workers' Compensation		3601-3602	2,483,905.68	2,424,134.00	1,467,230.41	2,418,879.16	5,254.84	0.2%
OPEB, Allocated		3701-3702	0.00	0.00	115,250.60	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,599,749.00	1,599,752.00	1,599,752.00	1,599,752.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			77,365,549.92	74,014,559.00	46,095,215.51	73,681,307.32	333,251.68	0.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	50.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	19,545.00	22,387.00	1,986.42	22,387.19	(.19)	0.0%
Materials and Supplies		4300	1,298,410.57	1,443,308.00	704,699.67	1,443,348.53	(40.53)	0.0%
Noncapitalized Equipment		4400	50,671.00	63,692.00	54,281.51	77,713.43	(14,021.43)	-22.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,368,676.57	1,529,387.00	760,967.60	1,543,449.15	(14,062.15)	-0.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	7,351,735.00	7,288,304.00	3,215,885.39	7,129,500.00	158,804.00	2.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Travel and Conferences		5200	136,891.32	179,801.44	88,618.75	184,873.62	(5,072.18)	-2.8%
Dues and Memberships		5300	46,100.00	48,250.00	39,657.51	48,249.51	.49	0.0%
Insurance		5400-5450	3,333,475.00	3,333,557.78	3,333,556.78	3,333,556.78	1.00	0.0%
Operations and Housekeeping Services		5500	8,068,870.00	8,068,869.78	3,473,017.52	8,068,869.52	.26	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,419,115.08	1,158,354.00	878,263.50	1,253,250.31	(94,896.31)	-8.2%
Transfers of Direct Costs		5710	(81,442.00)	(94,898.44)	(70,896.38)	(122,622.16)	27,723.72	-29.2%
Transfers of Direct Costs - Interfund		5750	(615,341.00)	(463,122.40)	(2,860.24)	(467,352.83)	4,230.43	-0.9%
Professional/Consulting Services and Operating Expenditures		5800	8,403,666.11	8,283,899.00	4,819,167.15	8,565,475.86	(281,576.86)	-3.4%
Communications		5900	842,324.00	853,711.00	290,778.24	790,552.25	63,158.75	7.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,905,393.51	28,656,726.16	16,065,188.22	28,784,352.86	(127,626.70)	-0.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	2,005.00	0.00	0.00	35,553.44	(35,553.44)	New
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			2,005.00	0.00	0.00	35,553.44	(35,553.44)	New
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	100,000.00	100,000.00	0.00	160,000.00	(60,000.00)	-60.0%
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	5,988,706.00	5,778,229.00	3,594,175.81	6,215,424.98	(437,195.98)	-7.6%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,195,138.00	1,195,138.00	597,569.00	1,195,138.00	0.00	0.0%
Other Debt Service - Principal		7439	1,315,000.00	1,315,000.00	0.00	1,315,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,598,844.00	8,388,367.00	4,191,744.81	8,885,562.98	(497,195.98)	-5.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(4,019,905.00)	(3,853,721.19)	(1,947,216.24)	(3,875,614.38)	21,893.19	-0.6%
Transfers of Indirect Costs - Interfund		7350	(1,043,640.00)	(997,302.32)	(488,652.00)	(1,007,408.05)	10,105.73	-1.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,063,545.00)	(4,851,023.51)	(2,435,868.24)	(4,883,022.43)	31,998.92	-0.7%
TOTAL, EXPENDITURES			265,589,857.00	256,769,779.65	155,114,977.36	257,018,138.65	(248,359.00)	-0.1%
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	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
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%

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)
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(73,043,439.00)	(74,808,849.00)	0.00	(74,263,458.00)	545,391.00	-0.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(73,043,439.00)	(74,808,849.00)	0.00	(74,263,458.00)	545,391.00	-0.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(73,143,439.00)	(74,908,849.00)	0.00	(74,363,458.00)	545,391.00	-0.7%

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	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,765,855.00	13,142,746.85	3,966,788.81	13,176,635.38	33,888.53	0.3%
3) Other State Revenue		8300-8599	25,417,154.00	31,918,237.30	12,707,299.83	31,917,456.08	(781.22)	0.0%
4) Other Local Revenue		8600-8799	11,241,051.00	18,307,849.00	9,857,099.11	18,300,709.11	(7,139.89)	0.0%
5) TOTAL, REVENUES			50,424,060.00	63,368,833.15	26,531,187.75	63,394,800.57		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	31,436,526.00	34,375,805.59	18,071,507.97	34,690,706.77	(314,901.18)	-0.9%
2) Classified Salaries		2000-2999	17,039,590.00	16,533,867.89	8,816,135.83	15,787,535.55	746,332.34	4.5%
3) Employee Benefits		3000-3999	43,256,621.00	43,528,136.60	15,212,296.28	43,945,591.94	(417,455.34)	-1.0%
4) Books and Supplies		4000-4999	7,859,513.00	9,461,944.42	2,075,283.54	8,515,031.62	946,912.80	10.0%
5) Services and Other Operating Expenditures		5000-5999	25,035,863.00	26,225,149.72	11,287,444.83	26,023,630.41	201,519.31	0.8%
6) Capital Outlay		6000-6999	506,462.59	665,355.08	341,714.91	1,158,212.88	(492,857.80)	-74.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,759,543.00	11,600,741.00	415,964.00	11,123,445.00	477,296.00	4.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,019,905.00	3,853,721.19	1,947,216.24	3,875,614.38	(21,893.19)	-0.6%
9) TOTAL, EXPENDITURES			135,914,023.59	146,244,721.49	58,167,563.60	145,119,768.55		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(85,489,963.59)	(82,875,888.34)	(31,636,375.85)	(81,724,967.98)		
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	73,043,439.00	74,808,849.00	0.00	74,263,458.00	(545,391.00)	-0.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			73,043,439.00	74,808,849.00	0.00	74,263,458.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,446,524.59)	(8,067,039.34)	(31,636,375.85)	(7,461,509.98)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	28,757,255.76	28,757,255.76		28,757,255.76	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)			28,757,255.76	28,757,255.76		28,757,255.76		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,757,255.76	28,757,255.76		28,757,255.76		
2) Ending Balance, June 30 (E + F1e)			16,310,731.17	20,690,216.42		21,295,745.78		
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	16,426,883.46	20,690,216.42		21,295,745.78		
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	(116,152.29)	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	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%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,709,709.00	4,608,959.00	0.00	4,608,959.00	0.00	0.0%
Special Education Discretionary Grants		8182	244,120.00	244,120.00	0.00	244,120.00	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	4,726,676.00	3,862,886.52	2,951,144.40	3,833,964.75	(28,921.77)	-0.7%
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	478,952.00	515,064.53	349,264.53	582,238.53	67,174.00	13.0%
Title III, Immigrant Student Program	4201	8290	105,000.00	178,423.28	99,944.28	188,115.33	9,692.05	5.4%
Title III, English Learner Program	4203	8290	290,000.00	392,106.48	144,543.48	395,001.48	2,895.00	0.7%
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	2,033,864.00	2,233,842.52	416,627.44	2,217,612.52	(16,230.00)	-0.7%
Career and Technical Education	3500-3599	8290	553,597.00	500,815.73	5,264.68	500,085.77	(729.96)	-0.1%
All Other Federal Revenue	All Other	8290	623,937.00	606,528.79	0.00	606,538.00	9.21	0.0%
TOTAL, FEDERAL REVENUE			13,765,855.00	13,142,746.85	3,966,788.81	13,176,635.38	33,888.53	0.3%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	1,560,763.00	1,365,240.00	(200,819.27)	1,365,240.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	2,589,001.00	2,063,698.95	3,007,755.07	1,600,103.21	(463,595.74)	-22.5%

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	2,815,881.00	3,273,239.00	1,800,284.00	3,273,239.00	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	18,451,509.00	25,216,059.35	8,100,080.03	25,678,873.87	462,814.52	1.8%
TOTAL, OTHER STATE REVENUE			25,417,154.00	31,918,237.30	12,707,299.83	31,917,456.08	(781.22)	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	6,000,000.00	(49.00)	6,000,000.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	6,040,567.00	6,040,818.00	2,780,438.72	6,040,818.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	41,321.00	40,381.00	0.00	152,456.00	112,075.00	277.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,772,657.00	5,840,381.00	7,076,709.39	5,721,166.11	(119,214.89)	-2.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	386,506.00	386,269.00	0.00	386,269.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,241,051.00	18,307,849.00	9,857,099.11	18,300,709.11	(7,139.89)	0.0%
TOTAL, REVENUES			50,424,060.00	63,368,833.15	26,531,187.75	63,394,800.57	25,967.42	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	17,744,987.00	22,892,861.14	11,227,420.99	23,065,791.12	(172,929.98)	-0.8%
Certificated Pupil Support Salaries		1200	2,333,973.00	2,206,494.23	1,319,627.41	2,232,041.62	(25,547.39)	-1.2%
Certificated Supervisors' and Administrators' Salaries		1300	1,212,986.00	1,186,812.16	692,102.19	1,193,445.42	(6,633.26)	-0.6%
Other Certificated Salaries		1900	10,144,580.00	8,089,638.06	4,832,357.38	8,199,428.61	(109,790.55)	-1.4%
TOTAL, CERTIFICATED SALARIES			31,436,526.00	34,375,805.59	18,071,507.97	34,690,706.77	(314,901.18)	-0.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	10,454,899.00	8,470,404.71	4,705,340.33	8,339,892.94	130,511.77	1.5%
Classified Support Salaries		2200	4,028,866.00	3,878,287.84	2,201,359.35	3,901,583.07	(23,295.23)	-0.6%
Classified Supervisors' and Administrators' Salaries		2300	303,242.00	302,118.85	176,678.45	303,958.85	(1,840.00)	-0.6%
Clerical, Technical and Office Salaries		2400	1,851,665.00	2,462,760.22	1,386,107.72	2,527,984.75	(65,224.53)	-2.6%
Other Classified Salaries		2900	400,918.00	1,420,296.27	346,649.98	714,115.94	706,180.33	49.7%
TOTAL, CLASSIFIED SALARIES			17,039,590.00	16,533,867.89	8,816,135.83	15,787,535.55	746,332.34	4.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	20,110,269.50	20,622,476.14	2,989,212.83	20,618,919.76	3,556.38	0.0%
PERS		3201-3202	5,104,324.00	5,178,869.93	2,782,346.12	4,903,196.03	275,673.90	5.3%
OASDI/Medicare/Alternative		3301-3302	1,915,022.25	1,893,015.86	1,068,767.99	1,852,718.12	40,297.74	2.1%
Health and Welfare Benefits		3401-3402	15,327,217.00	14,990,750.95	7,923,031.00	15,695,705.47	(704,954.52)	-4.7%
Unemployment Insurance		3501-3502	28,965.25	25,178.66	13,419.58	24,936.55	242.11	1.0%
Workers' Compensation		3601-3602	770,823.00	817,845.06	435,518.76	850,116.01	(32,270.95)	-3.9%
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			43,256,621.00	43,528,136.60	15,212,296.28	43,945,591.94	(417,455.34)	-1.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,902,560.00	1,954,080.00	569,339.46	1,954,158.20	(78.20)	0.0%
Books and Other Reference Materials		4200	121,349.00	459,604.62	222,325.59	340,584.50	119,020.12	25.9%
Materials and Supplies		4300	4,215,188.00	5,686,826.46	876,789.92	4,569,797.04	1,117,029.42	19.6%
Noncapitalized Equipment		4400	1,620,416.00	1,361,433.34	406,828.57	1,650,491.88	(289,058.54)	-21.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,859,513.00	9,461,944.42	2,075,283.54	8,515,031.62	946,912.80	10.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	15,695,283.00	16,944,784.00	6,757,559.41	16,499,963.55	444,820.45	2.6%
Travel and Conferences		5200	664,752.00	606,857.37	408,647.15	696,808.92	(89,951.55)	-14.8%
Dues and Memberships		5300	0.00	495.00	495.00	495.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,955,890.00	2,585,677.18	818,820.81	2,603,951.36	(18,274.18)	-0.7%
Transfers of Direct Costs		5710	81,442.00	94,898.44	70,896.38	122,622.16	(27,723.72)	-29.2%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	2,125.00	(2,125.00)	New
Professional/Consulting Services and Operating Expenditures		5800	6,633,884.00	5,988,624.48	3,229,963.83	6,093,838.92	(105,214.44)	-1.8%
Communications		5900	1,612.00	1,813.25	1,062.25	1,825.50	(12.25)	-0.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,035,863.00	26,225,149.72	11,287,444.83	26,023,630.41	201,519.31	0.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	506,462.59	665,355.08	341,714.91	1,158,212.88	(492,857.80)	-74.1%
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			506,462.59	665,355.08	341,714.91	1,158,212.88	(492,857.80)	-74.1%
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	24,000.00	24,000.00	32,484.00	24,000.00	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	6,735,543.00	11,077,445.00	361,480.00	11,077,445.00	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	2.85	0.00	2.85	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	499,293.15	22,000.00	21,997.15	477,296.00	95.6%
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)			6,759,543.00	11,600,741.00	415,964.00	11,123,445.00	477,296.00	4.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	4,019,905.00	3,853,721.19	1,947,216.24	3,875,614.38	(21,893.19)	-0.6%
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			4,019,905.00	3,853,721.19	1,947,216.24	3,875,614.38	(21,893.19)	-0.6%
TOTAL, EXPENDITURES			135,914,023.59	146,244,721.49	58,167,563.60	145,119,768.55	1,124,952.94	0.8%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

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	73,043,439.00	74,808,849.00	0.00	74,263,458.00	(545,391.00)	-0.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			73,043,439.00	74,808,849.00	0.00	74,263,458.00	(545,391.00)	-0.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			73,043,439.00	74,808,849.00	0.00	74,263,458.00	545,391.00	0.7%

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	282,896,200.00	289,419,143.00	181,674,741.74	289,623,685.00	204,542.00	0.1%
2) Federal Revenue		8100-8299	13,765,855.00	13,142,746.85	3,966,788.81	13,176,635.38	33,888.53	0.3%
3) Other State Revenue		8300-8599	35,420,177.00	42,212,368.57	17,873,341.51	42,192,441.08	(19,927.49)	0.0%
4) Other Local Revenue		8600-8799	26,428,538.00	27,723,957.08	14,020,824.92	27,623,703.88	(100,253.20)	-0.4%
5) TOTAL, REVENUES			358,510,770.00	372,498,215.50	217,535,696.98	372,616,465.34		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	160,757,244.00	157,032,337.59	93,651,986.05	157,196,109.80	(163,772.21)	-0.1%
2) Classified Salaries		2000-2999	42,131,805.00	42,909,099.89	23,673,387.21	42,253,067.85	656,032.04	1.5%
3) Employee Benefits		3000-3999	120,622,170.92	117,542,695.60	61,307,511.79	117,626,899.26	(84,203.66)	-0.1%
4) Books and Supplies		4000-4999	9,228,189.57	10,991,331.42	2,836,251.14	10,058,480.77	932,850.65	8.5%
5) Services and Other Operating Expenditures		5000-5999	53,941,256.51	54,881,875.88	27,352,633.05	54,807,983.27	73,892.61	0.1%
6) Capital Outlay		6000-6999	508,467.59	665,355.08	341,714.91	1,193,766.32	(528,411.24)	-79.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	15,358,387.00	19,989,108.00	4,607,708.81	20,009,007.98	(19,899.98)	-0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,043,640.00)	(997,302.32)	(488,652.00)	(1,007,408.05)	10,105.73	-1.0%
9) TOTAL, EXPENDITURES			401,503,880.59	403,014,501.14	213,282,540.96	402,137,907.20		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(42,993,110.59)	(30,516,285.64)	4,253,156.02	(29,521,441.86)		
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	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(100,000.00)	(100,000.00)	0.00	(100,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(43,093,110.59)	(30,616,285.64)	4,253,156.02	(29,621,441.86)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	78,572,634.36	78,572,634.36		78,572,634.36	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)			78,572,634.36	78,572,634.36		78,572,634.36		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			78,572,634.36	78,572,634.36		78,572,634.36		
2) Ending Balance, June 30 (E + F1e)			35,479,523.77	47,956,348.72		48,951,192.50		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	11,999.00	9,000.00		9,000.00		
Stores		9712	302,921.00	353,013.00		353,013.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

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)
b) Restricted		9740	16,426,883.46	20,690,216.42		21,295,745.78		
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	6,805,756.00	14,810,684.26		15,226,296.50		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	12,048,116.60	12,093,435.04		12,067,137.22		
Unassigned/Unappropriated Amount		9790	(116,152.29)	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	122,839,888.00	129,318,965.00	67,444,391.00	143,126,103.00	13,807,138.00	10.7%
Education Protection Account State Aid - Current Year		8012	37,519,915.00	38,742,905.00	22,937,478.00	45,178,500.00	6,435,595.00	16.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	461,040.00	461,284.00	224,437.55	440,000.00	(21,284.00)	-4.6%
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	140,523,360.00	140,386,027.00	76,773,767.83	143,468,000.00	3,081,973.00	2.2%
Unsecured Roll Taxes		8042	9,241,200.00	9,445,943.00	7,496,130.60	9,227,000.00	(218,943.00)	-2.3%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	12,551,100.00	13,587,454.00	6,372,107.13	13,321,000.00	(266,454.00)	-2.0%
Education Revenue Augmentation Fund (ERAF)		8045	(39,766,740.00)	(42,865,453.00)	0.00	(67,909,000.00)	(25,043,547.00)	58.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	19,536,060.00	19,855,206.00	9,331,847.63	18,607,000.00	(1,248,206.00)	-6.3%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			302,905,823.00	308,932,331.00	190,580,159.74	305,458,603.00	(3,473,728.00)	-1.1%
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	(20,009,623.00)	(19,513,188.00)	(8,905,418.00)	(15,834,918.00)	3,678,270.00	-18.9%
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			282,896,200.00	289,419,143.00	181,674,741.74	289,623,685.00	204,542.00	0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,709,709.00	4,608,959.00	0.00	4,608,959.00	0.00	0.0%
Special Education Discretionary Grants		8182	244,120.00	244,120.00	0.00	244,120.00	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)
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	4,726,676.00	3,862,886.52	2,951,144.40	3,833,964.75	(28,921.77)	-0.7%
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	478,952.00	515,064.53	349,264.53	582,238.53	67,174.00	13.0%
Title III, Immigrant Student Program	4201	8290	105,000.00	178,423.28	99,944.28	188,115.33	9,692.05	5.4%
Title III, English Learner Program	4203	8290	290,000.00	392,106.48	144,543.48	395,001.48	2,895.00	0.7%
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	2,033,864.00	2,233,842.52	416,627.44	2,217,612.52	(16,230.00)	-0.7%
Career and Technical Education	3500-3599	8290	553,597.00	500,815.73	5,264.68	500,085.77	(729.96)	-0.1%
All Other Federal Revenue	All Other	8290	623,937.00	606,528.79	0.00	606,538.00	9.21	0.0%
TOTAL, FEDERAL REVENUE			13,765,855.00	13,142,746.85	3,966,788.81	13,176,635.38	33,888.53	0.3%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,386,035.00	1,404,197.27	1,407,568.00	1,407,568.00	3,370.73	0.2%
Lottery - Unrestricted and Instructional Materials		8560	5,196,198.00	4,838,694.00	1,050,405.91	4,838,694.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	2,589,001.00	2,063,698.95	3,007,755.07	1,600,103.21	(463,595.74)	-22.5%

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)
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	2,815,881.00	3,273,239.00	1,800,284.00	3,273,239.00	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	23,433,062.00	30,632,539.35	10,607,328.53	31,072,836.87	440,297.52	1.4%
TOTAL, OTHER STATE REVENUE			35,420,177.00	42,212,368.57	17,873,341.51	42,192,441.08	(19,927.49)	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	6,000,000.00	6,000,000.00	(49.00)	6,000,000.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	6,040,567.00	6,040,818.00	2,780,438.72	6,040,818.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,163,904.00	1,312,988.00	750,241.57	1,312,988.00	0.00	0.0%
Interest		8660	3,726,409.00	3,725,469.00	981,012.69	3,837,544.00	112,075.00	3.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(180,000.00)	100,000.00	(101,065.44)	100,000.00	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	130,000.00	130,000.00	92,283.68	150,000.00	20,000.00	15.4%
Interagency Services		8677	275,000.00	297,580.63	22,580.63	297,580.63	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,679,430.00	1,393,412.45	814,487.98	1,400,799.14	7,386.69	0.5%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	18,000.00	22,000.00	5,406.94	22,000.00	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	7,188,722.00	8,315,420.00	8,675,487.15	8,075,705.11	(239,714.89)	-2.9%
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								

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)
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	386,506.00	386,269.00	0.00	386,269.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			26,428,538.00	27,723,957.08	14,020,824.92	27,623,703.88	(100,253.20)	-0.4%
TOTAL, REVENUES			358,510,770.00	372,498,215.50	217,535,696.98	372,616,465.34	118,249.84	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	116,879,258.00	115,196,805.14	68,602,346.07	115,231,266.99	(34,461.85)	0.0%
Certificated Pupil Support Salaries		1200	14,347,212.00	14,080,264.23	8,389,283.02	14,084,542.26	(4,278.03)	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	10,764,967.00	10,490,079.16	6,090,762.23	10,504,811.58	(14,732.42)	-0.1%
Other Certificated Salaries		1900	18,765,807.00	17,265,189.06	10,569,594.73	17,375,488.97	(110,299.91)	-0.6%
TOTAL, CERTIFICATED SALARIES			160,757,244.00	157,032,337.59	93,651,986.05	157,196,109.80	(163,772.21)	-0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	10,454,899.00	10,220,075.71	5,735,239.34	10,093,772.35	126,303.36	1.2%
Classified Support Salaries		2200	11,342,859.00	11,356,262.84	6,457,402.46	11,308,479.38	47,783.46	0.4%
Classified Supervisors' and Administrators' Salaries		2300	1,994,690.00	1,889,345.85	1,102,037.32	1,892,473.65	(3,127.80)	-0.2%
Clerical, Technical and Office Salaries		2400	13,625,678.00	13,750,664.22	7,916,065.28	13,791,451.72	(40,787.50)	-0.3%
Other Classified Salaries		2900	4,713,679.00	5,692,751.27	2,462,642.81	5,166,890.75	525,860.52	9.2%
TOTAL, CLASSIFIED SALARIES			42,131,805.00	42,909,099.89	23,673,387.21	42,253,067.85	656,032.04	1.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	44,319,892.00	43,559,659.14	17,137,411.75	43,538,791.27	20,867.87	0.0%
PERS		3201-3202	11,751,631.74	12,554,945.93	6,720,365.19	12,088,868.25	466,077.68	3.7%
OASDI/Medicare/Alternative		3301-3302	5,814,884.75	5,886,278.86	3,360,516.74	5,808,210.38	78,068.48	1.3%
Health and Welfare Benefits		3401-3402	53,775,190.00	50,599,937.95	30,412,388.93	51,222,424.28	(622,486.33)	-1.2%
Unemployment Insurance		3501-3502	106,094.75	100,142.66	59,077.41	99,857.91	284.75	0.3%
Workers' Compensation		3601-3602	3,254,728.68	3,241,979.06	1,902,749.17	3,268,995.17	(27,016.11)	-0.8%
OPEB, Allocated		3701-3702	0.00	0.00	115,250.60	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,599,749.00	1,599,752.00	1,599,752.00	1,599,752.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			120,622,170.92	117,542,695.60	61,307,511.79	117,626,899.26	(84,203.66)	-0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,902,610.00	1,954,080.00	569,339.46	1,954,158.20	(78.20)	0.0%
Books and Other Reference Materials		4200	140,894.00	481,991.62	224,312.01	362,971.69	119,019.93	24.7%
Materials and Supplies		4300	5,513,598.57	7,130,134.46	1,581,489.59	6,013,145.57	1,116,988.89	15.7%
Noncapitalized Equipment		4400	1,671,087.00	1,425,125.34	461,110.08	1,728,205.31	(303,079.97)	-21.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,228,189.57	10,991,331.42	2,836,251.14	10,058,480.77	932,850.65	8.5%

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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	23,047,018.00	24,233,088.00	9,973,444.80	23,629,463.55	603,624.45	2.5%
Travel and Conferences		5200	801,643.32	786,658.81	497,265.90	881,682.54	(95,023.73)	-12.1%
Dues and Memberships		5300	46,100.00	48,745.00	40,152.51	48,744.51	.49	0.0%
Insurance		5400-5450	3,333,475.00	3,333,557.78	3,333,556.78	3,333,556.78	1.00	0.0%
Operations and Housekeeping Services		5500	8,071,870.00	8,070,869.78	3,473,017.52	8,070,869.52	.26	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,375,005.08	3,744,031.18	1,697,084.31	3,857,201.67	(113,170.49)	-3.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(615,341.00)	(463,122.40)	(2,860.24)	(465,227.83)	2,105.43	-0.5%
Professional/Consulting Services and Operating Expenditures		5800	15,037,550.11	14,272,523.48	8,049,130.98	14,659,314.78	(386,791.30)	-2.7%
Communications		5900	843,936.00	855,524.25	291,840.49	792,377.75	63,146.50	7.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			53,941,256.51	54,881,875.88	27,352,633.05	54,807,983.27	73,892.61	0.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	508,467.59	665,355.08	341,714.91	1,193,766.32	(528,411.24)	-79.4%
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			508,467.59	665,355.08	341,714.91	1,193,766.32	(528,411.24)	-79.4%
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	24,000.00	24,000.00	32,484.00	24,000.00	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	6,835,543.00	11,177,445.00	361,480.00	11,237,445.00	(60,000.00)	-0.5%
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	2.85	0.00	2.85	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%

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)
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	5,988,706.00	6,277,522.15	3,616,175.81	6,237,422.13	40,100.02	0.6%
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	1,195,138.00	1,195,138.00	597,569.00	1,195,138.00	0.00	0.0%
Other Debt Service - Principal		7439	1,315,000.00	1,315,000.00	0.00	1,315,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			15,358,387.00	19,989,108.00	4,607,708.81	20,009,007.98	(19,899.98)	-0.1%
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	(1,043,640.00)	(997,302.32)	(488,652.00)	(1,007,408.05)	10,105.73	-1.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,043,640.00)	(997,302.32)	(488,652.00)	(1,007,408.05)	10,105.73	-1.0%
TOTAL, EXPENDITURES			401,503,880.59	403,014,501.14	213,282,540.96	402,137,907.20	876,593.94	0.2%
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	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

2025-26 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)
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)			(100,000.00)	(100,000.00)	0.00	(100,000.00)	0.00	0.0%

Resource	Description	2025-26 Projected Totals
6019	Student Support and Professional Development Discretionary Block Grant (SSPDDBG)	2,881,035.49
6300	Lottery: Instructional Materials	1,842,123.91
6500	Special Education	1,437,100.50
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	7,330,999.98
7311	Classified School Employee Professional Development Block Grant	74,447.27
7399	LCFF Equity Multiplier	1,219,248.48
7435	Learning Recovery Emergency Block Grant	2,097,322.82
7810	Other Restricted State	424,192.55
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,218,002.11
9010	Other Restricted Local	2,771,272.67
Total, Restricted Balance		21,295,745.78

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	4,400,552.25	4,155,113.99	2,351,934.94	4,159,426.32	4,312.33	.1%
5) TOTAL, REVENUES			4,400,552.25	4,155,113.99	2,351,934.94	4,159,426.32		
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	4,268,535.69	4,056,081.88	1,827,131.14	4,060,291.42	(4,209.54)	-.1%
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			4,268,535.69	4,056,081.88	1,827,131.14	4,060,291.42		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			132,016.56	99,032.11	524,803.80	99,134.90		
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)			132,016.56	99,032.11	524,803.80	99,134.90		

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	3,026,671.70	3,026,671.70		3,026,671.70	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)			3,026,671.70	3,026,671.70		3,026,671.70		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,026,671.70	3,026,671.70		3,026,671.70		
2) Ending Balance, June 30 (E + F1e)			3,158,688.26	3,125,703.81		3,125,806.60		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,158,688.26	3,125,703.81		3,125,806.60		
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	4,400,552.25	4,155,113.99	2,351,934.94	4,159,426.32	4,312.33	.1%
TOTAL, REVENUES			4,400,552.25	4,155,113.99	2,351,934.94	4,159,426.32		

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CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	0.00	0.00	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%
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	4,268,535.69	4,056,081.88	1,827,131.14	4,060,291.42	(4,209.54)	-.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,268,535.69	4,056,081.88	1,827,131.14	4,060,291.42	(4,209.54)	-.1%
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			4,268,535.69	4,056,081.88	1,827,131.14	4,060,291.42		
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	3,125,806.60
Total, Restricted Balance		3,125,806.60

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,004,261.00	729,554.00	0.00	858,019.00	128,465.00	17.6%
3) Other State Revenue		8300-8599	9,183,154.00	9,201,242.00	5,128,410.38	9,204,648.00	3,406.00	0.0%
4) Other Local Revenue		8600-8799	65,000.00	89,301.28	66,921.63	89,301.28	0.00	0.0%
5) TOTAL, REVENUES			10,252,415.00	10,020,097.28	5,195,332.01	10,151,968.28		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,148,802.00	3,873,091.22	2,359,519.44	3,957,080.52	(83,989.30)	-2.2%
2) Classified Salaries		2000-2999	1,743,183.00	1,644,973.17	952,047.49	1,658,352.04	(13,378.87)	-0.8%
3) Employee Benefits		3000-3999	3,245,967.00	3,053,268.95	1,557,312.45	3,082,118.25	(28,849.30)	-0.9%
4) Books and Supplies		4000-4999	214,503.00	558,986.90	54,558.43	598,986.90	(40,000.00)	-7.2%
5) Services and Other Operating Expenditures		5000-5999	1,194,986.00	1,155,808.99	389,227.12	1,205,510.79	(49,701.80)	-4.3%
6) Capital Outlay		6000-6999	10,000.00	34,000.00	7,544.10	34,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	49,464.00	(49,464.00)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	444,875.00	444,609.32	230,645.00	448,668.92	(4,059.60)	-0.9%
9) TOTAL, EXPENDITURES			11,002,316.00	10,764,738.55	5,550,854.03	11,034,181.42		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(749,901.00)	(744,641.27)	(355,522.02)	(882,213.14)		
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)			(749,901.00)	(744,641.27)	(355,522.02)	(882,213.14)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,281,097.49	3,281,097.49		3,281,097.49	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)			3,281,097.49	3,281,097.49		3,281,097.49		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,281,097.49	3,281,097.49		3,281,097.49		
2) Ending Balance, June 30 (E + F1e)			2,531,196.49	2,536,456.22		2,398,884.35		
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	1,935,416.89	1,916,975.34		1,779,403.47		
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	595,779.60	619,480.88		619,480.88		
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%
FEDERAL REVENUE								
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%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,004,261.00	729,554.00	0.00	858,019.00	128,465.00	17.6%
TOTAL, FEDERAL REVENUE			1,004,261.00	729,554.00	0.00	858,019.00	128,465.00	17.6%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	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	49,464.00	49,464.00	New
Adult Education Program	6391	8590	8,519,876.00	8,519,639.00	4,969,789.00	8,470,175.00	(49,464.00)	-0.6%
All Other State Revenue	All Other	8590	663,278.00	681,603.00	158,621.38	685,009.00	3,406.00	0.5%
TOTAL, OTHER STATE REVENUE			9,183,154.00	9,201,242.00	5,128,410.38	9,204,648.00	3,406.00	0.0%
OTHER LOCAL REVENUE								
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	50,000.00	50,000.00	32,879.56	50,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(4,888.78)	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	15,000.00	39,301.28	38,930.85	39,301.28	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			65,000.00	89,301.28	66,921.63	89,301.28	0.00	0.0%
TOTAL, REVENUES			10,252,415.00	10,020,097.28	5,195,332.01	10,151,968.28		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,041,625.00	2,492,472.73	1,525,924.00	2,539,096.88	(46,624.15)	-1.9%
Certificated Pupil Support Salaries		1200	145,000.00	78,969.42	49,515.45	78,969.25	.17	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	691,694.00	781,753.27	454,458.00	781,750.55	2.72	0.0%
Other Certificated Salaries		1900	270,483.00	519,895.80	329,621.99	557,263.84	(37,368.04)	-7.2%
TOTAL, CERTIFICATED SALARIES			4,148,802.00	3,873,091.22	2,359,519.44	3,957,080.52	(83,989.30)	-2.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	327,927.00	307,467.30	180,735.90	309,205.70	(1,738.40)	-0.6%
Classified Supervisors' and Administrators' Salaries		2300	103,624.00	103,620.32	60,445.32	103,620.32	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,311,632.00	1,233,885.55	710,866.27	1,245,526.02	(11,640.47)	-0.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CLASSIFIED SALARIES			1,743,183.00	1,644,973.17	952,047.49	1,658,352.04	(13,378.87)	-0.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,001,114.00	1,062,277.47	392,997.79	1,050,730.59	11,546.88	1.1%
PERS		3201-3202	470,150.00	434,116.59	242,366.64	431,726.92	2,389.67	0.6%
OASDI/Medicare/Alternative		3301-3302	188,645.00	182,567.51	108,808.20	186,361.60	(3,794.09)	-2.1%
Health and Welfare Benefits		3401-3402	1,496,869.00	1,282,031.20	758,072.47	1,319,625.92	(37,594.72)	-2.9%
Unemployment Insurance		3501-3502	2,834.00	2,759.61	1,656.65	2,808.57	(48.96)	-1.8%
Workers' Compensation		3601-3602	86,355.00	89,516.57	53,410.70	90,864.65	(1,348.08)	-1.5%
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,245,967.00	3,053,268.95	1,557,312.45	3,082,118.25	(28,849.30)	-0.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	19,799.00	10,799.00	8,939.27	50,799.00	(40,000.00)	-370.4%
Books and Other Reference Materials		4200	696.00	2,000.00	0.00	2,000.00	0.00	0.0%
Materials and Supplies		4300	105,170.00	157,535.90	45,127.83	157,535.90	0.00	0.0%
Noncapitalized Equipment		4400	88,838.00	388,652.00	491.33	388,652.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			214,503.00	558,986.90	54,558.43	598,986.90	(40,000.00)	-7.2%
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	30,565.00	46,565.00	13,521.44	46,565.00	0.00	0.0%
Dues and Memberships		5300	1,550.00	1,550.00	0.00	1,550.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	34,151.00	35,000.00	23,408.45	35,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	27,300.00	48,787.99	23,175.54	34,400.00	14,387.99	29.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	566,341.00	420,000.00	1,764.34	421,764.34	(1,764.34)	-0.4%
Professional/Consulting Services and								
Operating Expenditures		5800	484,659.00	565,486.00	303,890.45	597,776.45	(32,290.45)	-5.7%
Communications		5900	50,420.00	38,420.00	23,466.90	68,455.00	(30,035.00)	-78.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,194,986.00	1,155,808.99	389,227.12	1,205,510.79	(49,701.80)	-4.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	10,000.00	34,000.00	7,544.10	34,000.00	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			10,000.00	34,000.00	7,544.10	34,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
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%
Other Transfers Out								
Transfers of Pass-Through Revenues								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools		7211	0.00	0.00	0.00	49,464.00	(49,464.00)	New
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%
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	49,464.00	(49,464.00)	New
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	444,875.00	444,609.32	230,645.00	448,668.92	(4,059.60)	-0.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			444,875.00	444,609.32	230,645.00	448,668.92	(4,059.60)	-0.9%
TOTAL, EXPENDITURES			11,002,316.00	10,764,738.55	5,550,854.03	11,034,181.42		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
6371	CalWORKs for ROCP or Adult Education	443,501.00
6391	Adult Education Program	1,335,902.47
Total, Restricted Balance		1,779,403.47

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	619,298.00	657,251.63	458,847.67	657,251.63	0.00	0.0%
3) Other State Revenue		8300-8599	3,623,450.00	3,442,537.00	3,481,858.95	3,522,985.00	80,448.00	2.3%
4) Other Local Revenue		8600-8799	0.00	62,333.96	20,811.88	62,333.96	0.00	0.0%
5) TOTAL, REVENUES			4,242,748.00	4,162,122.59	3,961,518.50	4,242,570.59		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	55,954.00	66,096.00	27,540.00	71,496.00	(5,400.00)	-8.2%
2) Classified Salaries		2000-2999	7,530.00	8,592.74	4,277.60	8,621.40	(28.66)	-0.3%
3) Employee Benefits		3000-3999	6,108.00	7,461.68	3,410.04	7,070.41	391.27	5.2%
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	3,977,675.00	3,888,282.17	1,213,513.17	3,959,983.65	(71,701.48)	-1.8%
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	195,481.00	191,690.00	49,547.00	195,399.13	(3,709.13)	-1.9%
9) TOTAL, EXPENDITURES			4,242,748.00	4,162,122.59	1,298,287.81	4,242,570.59		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	2,663,230.69	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	2,663,230.69	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,600.00	18,600.00		18,600.00	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)			18,600.00	18,600.00		18,600.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,600.00	18,600.00		18,600.00		
2) Ending Balance, June 30 (E + F1e)			18,600.00	18,600.00		18,600.00		
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	18,600.00	18,600.00		18,600.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	619,298.00	657,251.63	458,847.67	657,251.63	0.00	0.0%
TOTAL, FEDERAL REVENUE			619,298.00	657,251.63	458,847.67	657,251.63	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	3,623,450.00	3,214,520.00	3,125,548.00	3,214,520.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	228,017.00	356,310.95	308,465.00	80,448.00	35.3%
TOTAL, OTHER STATE REVENUE			3,623,450.00	3,442,537.00	3,481,858.95	3,522,985.00	80,448.00	2.3%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	62,333.96	24,517.03	62,333.96	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(3,705.15)	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	62,333.96	20,811.88	62,333.96	0.00	0.0%
TOTAL, REVENUES			4,242,748.00	4,162,122.59	3,961,518.50	4,242,570.59		
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	55,954.00	66,096.00	27,540.00	71,496.00	(5,400.00)	-8.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			55,954.00	66,096.00	27,540.00	71,496.00	(5,400.00)	-8.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	1,200.00	0.00	1,200.00	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	7,530.00	7,392.74	4,277.60	7,421.40	(28.66)	-0.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,530.00	8,592.74	4,277.60	8,621.40	(28.66)	-0.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	2,018.00	2,303.71	1,146.80	2,311.37	(7.66)	-0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OASDI/Medicare/Alternative		3301-3302	1,387.00	1,615.72	726.55	1,696.21	(80.49)	-5.0%
Health and Welfare Benefits		3401-3402	1,720.00	2,290.71	1,003.52	1,720.31	570.40	24.9%
Unemployment Insurance		3501-3502	32.00	37.32	15.87	40.03	(2.71)	-7.3%
Workers' Compensation		3601-3602	951.00	1,214.22	517.30	1,302.49	(88.27)	-7.3%
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			6,108.00	7,461.68	3,410.04	7,070.41	391.27	5.2%
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	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,000.00	5,000.00	1,579.41	5,000.00	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	910.00	0.00	960.00	(50.00)	-5.5%
Professional/Consulting Services and								
Operating Expenditures		5800	3,972,675.00	3,882,372.17	1,211,933.76	3,954,023.65	(71,651.48)	-1.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,977,675.00	3,888,282.17	1,213,513.17	3,959,983.65	(71,701.48)	-1.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	195,481.00	191,690.00	49,547.00	195,399.13	(3,709.13)	-1.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			195,481.00	191,690.00	49,547.00	195,399.13	(3,709.13)	-1.9%

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, EXPENDITURES			4,242,748.00	4,162,122.59	1,298,287.81	4,242,570.59		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
5059	Early Education: ARP California State Preschool Program One-time Stipend	18,600.00
Total, Restricted Balance		18,600.00

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	5,447,185.00	5,036,875.36	2,846,207.77	4,871,429.34	(165,446.02)	-3.3%
3) Other State Revenue		8300-8599	6,047,919.00	5,516,093.02	3,146,388.59	5,420,995.39	(95,097.63)	-1.7%
4) Other Local Revenue		8600-8799	156,928.00	120,057.15	78,815.79	132,362.42	12,305.27	10.2%
5) TOTAL, REVENUES			11,652,032.00	10,673,025.53	6,071,412.15	10,424,787.15		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,394,949.00	4,084,889.92	2,346,294.65	4,132,054.72	(47,164.80)	-1.2%
3) Employee Benefits		3000-3999	3,013,869.00	2,998,700.33	1,746,719.45	3,011,747.34	(13,047.01)	-0.4%
4) Books and Supplies		4000-4999	3,316,705.00	2,746,722.49	1,390,494.24	2,499,280.32	247,442.17	9.0%
5) Services and Other Operating Expenditures		5000-5999	630,524.00	191,668.67	108,835.67	186,360.93	5,307.74	2.8%
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	403,284.00	361,003.00	208,460.00	363,340.00	(2,337.00)	-0.6%
9) TOTAL, EXPENDITURES			11,759,331.00	10,382,984.41	5,800,804.01	10,192,783.31		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(107,299.00)	290,041.12	270,608.14	232,003.84		
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)			(107,299.00)	290,041.12	270,608.14	232,003.84		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,826,990.58	7,826,990.58		7,826,990.58	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,826,990.58	7,826,990.58		7,826,990.58		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,826,990.58	7,826,990.58		7,826,990.58		
2) Ending Balance, June 30 (E + F1e)			7,719,691.58	8,117,031.70		8,058,994.42		
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	7,719,691.58	8,117,031.70		8,058,994.42		
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	5,447,185.00	5,036,875.36	2,846,207.77	4,871,429.34	(165,446.02)	-3.3%
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			5,447,185.00	5,036,875.36	2,846,207.77	4,871,429.34	(165,446.02)	-3.3%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	6,047,919.00	5,516,093.02	3,146,388.59	5,420,995.39	(95,097.63)	-1.7%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,047,919.00	5,516,093.02	3,146,388.59	5,420,995.39	(95,097.63)	-1.7%
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	53,928.00	53,928.00	20,421.10	53,928.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100,000.00	66,129.15	62,845.97	78,434.42	12,305.27	18.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(6,384.47)	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	3,000.00	0.00	1,933.19	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			156,928.00	120,057.15	78,815.79	132,362.42	12,305.27	10.2%
TOTAL, REVENUES			11,652,032.00	10,673,025.53	6,071,412.15	10,424,787.15		
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	3,598,784.00	3,299,561.30	1,936,493.54	3,341,164.36	(41,603.06)	-1.3%
Classified Supervisors' and Administrators' Salaries		2300	275,138.00	260,455.60	153,423.10	260,478.60	(23.00)	0.0%
Clerical, Technical and Office Salaries		2400	161,025.00	158,001.51	90,675.36	158,073.41	(71.90)	0.0%
Other Classified Salaries		2900	360,002.00	366,871.51	165,702.65	372,338.35	(5,466.84)	-1.5%
TOTAL, CLASSIFIED SALARIES			4,394,949.00	4,084,889.92	2,346,294.65	4,132,054.72	(47,164.80)	-1.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	986,301.00	965,424.67	572,712.35	973,324.72	(7,900.05)	-0.8%
OASDI/Medicare/Alternative		3301-3302	282,550.00	282,687.50	166,541.73	286,731.61	(4,044.11)	-1.4%
Health and Welfare Benefits		3401-3402	1,683,202.00	1,682,125.24	968,541.70	1,681,342.87	782.37	0.0%
Unemployment Insurance		3501-3502	1,849.00	1,913.77	1,090.71	1,931.31	(17.54)	-0.9%
Workers' Compensation		3601-3602	59,967.00	66,549.15	37,832.96	68,416.83	(1,867.68)	-2.8%
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,013,869.00	2,998,700.33	1,746,719.45	3,011,747.34	(13,047.01)	-0.4%
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	310,243.00	198,939.28	120,075.76	192,422.46	6,516.82	3.3%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	3,006,462.00	2,547,783.21	1,270,418.48	2,306,857.86	240,925.35	9.5%
TOTAL, BOOKS AND SUPPLIES			3,316,705.00	2,746,722.49	1,390,494.24	2,499,280.32	247,442.17	9.0%
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	4,530.00	3,748.13	755.50	3,176.98	571.15	15.2%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,000.00	2,500.00	3,591.39	0.00	2,500.00	100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	10,000.00	3,212.40	1,095.90	3,503.49	(291.09)	-9.1%
Professional/Consulting Services and								
Operating Expenditures		5800	610,994.00	182,208.14	103,392.88	179,650.96	2,557.18	1.4%
Communications		5900	0.00	0.00	0.00	29.50	(29.50)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			630,524.00	191,668.67	108,835.67	186,360.93	5,307.74	2.8%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
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	403,284.00	361,003.00	208,460.00	363,340.00	(2,337.00)	-0.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			403,284.00	361,003.00	208,460.00	363,340.00	(2,337.00)	-0.6%
TOTAL, EXPENDITURES			11,759,331.00	10,382,984.41	5,800,804.01	10,192,783.31		
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)	7,764,303.48
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	294,690.94
Total, Restricted Balance		8,058,994.42

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	6,501.00	6,492.00	0.00	6,518.00	26.00	0.4%
4) Other Local Revenue		8600-8799	6,162,683.00	6,304,203.30	2,323,527.91	6,717,836.00	413,632.70	6.6%
5) TOTAL, REVENUES			6,169,184.00	6,310,695.30	2,323,527.91	6,724,354.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,352,585.00	3,348,029.33	1,928,389.61	3,334,893.68	13,135.65	0.4%
3) Employee Benefits		3000-3999	2,077,186.00	2,024,332.64	1,163,454.67	2,012,160.48	12,172.16	0.6%
4) Books and Supplies		4000-4999	5,503,000.00	5,503,000.00	2,050,642.24	7,303,000.00	(1,800,000.00)	-32.7%
5) Services and Other Operating Expenditures		5000-5999	7,328,467.00	7,379,466.40	4,289,196.28	6,388,667.40	990,799.00	13.4%
6) Capital Outlay		6000-6999	89,155,047.00	88,790,047.00	12,611,976.46	54,871,369.00	33,918,678.00	38.2%
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			107,416,285.00	107,044,875.37	22,043,659.26	73,910,090.56		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(101,247,101.00)	(100,734,180.07)	(19,720,131.35)	(67,185,736.56)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	1,223,598.00	0.00	1,223,598.00	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	1,223,598.00	0.00	1,223,598.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(101,247,101.00)	(99,510,582.07)	(19,720,131.35)	(65,962,138.56)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	228,123,935.75	228,123,935.75		228,123,935.75	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			228,123,935.75	228,123,935.75		228,123,935.75		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			228,123,935.75	228,123,935.75		228,123,935.75		
2) Ending Balance, June 30 (E + F1e)			126,876,834.75	128,613,353.68		162,161,797.19		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
d) Assigned								
Other Assignments		9780	126,876,834.75	128,613,353.68		162,161,797.19		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	6,501.00	6,492.00	0.00	6,518.00	26.00	0.4%
TOTAL, OTHER STATE REVENUE			6,501.00	6,492.00	0.00	6,518.00	26.00	0.4%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	6,162,683.00	6,580,083.00	2,611,502.54	7,005,791.00	425,708.00	6.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	(277,894.70)	(290,249.63)	(290,230.00)	(12,335.30)	4.4%
Other Local Revenue								
All Other Local Revenue		8699	0.00	2,015.00	2,275.00	2,275.00	260.00	12.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,162,683.00	6,304,203.30	2,323,527.91	6,717,836.00	413,632.70	6.6%
TOTAL, REVENUES			6,169,184.00	6,310,695.30	2,323,527.91	6,724,354.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	120,000.00	185,447.00	73,018.22	117,338.00	68,109.00	36.7%
Classified Supervisors' and Administrators' Salaries		2300	1,670,521.00	1,581,611.02	922,332.72	1,581,842.24	(231.22)	0.0%
Clerical, Technical and Office Salaries		2400	1,562,064.00	1,580,971.31	922,238.67	1,577,233.44	3,737.87	0.2%
Other Classified Salaries		2900	0.00	0.00	10,800.00	58,480.00	(58,480.00)	New
TOTAL, CLASSIFIED SALARIES			3,352,585.00	3,348,029.33	1,928,389.61	3,334,893.68	13,135.65	0.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	19,574.00	19,308.99	7,476.56	19,335.32	(26.33)	-0.1%
PERS		3201-3202	834,901.00	811,413.47	469,905.44	809,466.00	1,947.47	0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OASDI/Medicare/Alternative		3301-3302	246,020.00	243,882.47	137,174.22	240,221.52	3,660.95	1.5%
Health and Welfare Benefits		3401-3402	919,817.00	893,746.20	518,001.81	888,311.22	5,434.98	0.6%
Unemployment Insurance		3501-3502	2,444.00	2,532.94	966.73	2,175.64	357.30	14.1%
Workers' Compensation		3601-3602	54,430.00	53,448.57	29,929.91	52,650.78	797.79	1.5%
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,077,186.00	2,024,332.64	1,163,454.67	2,012,160.48	12,172.16	0.6%
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	2,210,000.00	2,210,000.00	510,805.35	3,510,000.00	(1,300,000.00)	-58.8%
Noncapitalized Equipment		4400	3,293,000.00	3,293,000.00	1,539,836.89	3,793,000.00	(500,000.00)	-15.2%
TOTAL, BOOKS AND SUPPLIES			5,503,000.00	5,503,000.00	2,050,642.24	7,303,000.00	(1,800,000.00)	-32.7%
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	89,480.00	89,480.20	38,525.04	98,681.20	(9,201.00)	-10.3%
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	53,000.00	53,000.00	10,510.14	53,000.00	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	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,180,000.00	7,230,000.00	4,239,585.28	6,230,000.00	1,000,000.00	13.8%
Communications		5900	2,987.00	3,986.20	575.82	3,986.20	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,328,467.00	7,379,466.40	4,289,196.28	6,388,667.40	990,799.00	13.4%
CAPITAL OUTLAY								
Land		6100	18,345,000.00	18,480,000.00	6,119,747.39	23,580,000.00	(5,100,000.00)	-27.6%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	66,114,047.00	66,614,047.00	6,040,163.50	27,996,369.00	38,617,678.00	58.0%
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	4,696,000.00	3,696,000.00	452,065.57	3,295,000.00	401,000.00	10.8%
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			89,155,047.00	88,790,047.00	12,611,976.46	54,871,369.00	33,918,678.00	38.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			107,416,285.00	107,044,875.37	22,043,659.26	73,910,090.56		
INTERFUND 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)
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	1,223,598.00	0.00	1,223,598.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	1,223,598.00	0.00	1,223,598.00	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%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	1,223,598.00	0.00	1,223,598.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,703,746.00	1,761,472.00	716,475.92	1,802,973.00	41,501.00	2.4%
5) TOTAL, REVENUES			1,703,746.00	1,761,472.00	716,475.92	1,802,973.00		
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	161,000.00	161,000.00	0.00	161,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	81,000.00	81,000.00	0.00	127,040.00	(46,040.00)	-56.8%
6) Capital Outlay		6000-6999	1,000,000.00	1,000,000.00	0.00	1,500,000.00	(500,000.00)	-50.0%
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			1,242,000.00	1,242,000.00	0.00	1,788,040.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			461,746.00	519,472.00	716,475.92	14,933.00		
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)			461,746.00	519,472.00	716,475.92	14,933.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	17,054,509.71	17,054,509.71		17,054,509.71	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)			17,054,509.71	17,054,509.71		17,054,509.71		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,054,509.71	17,054,509.71		17,054,509.71		
2) Ending Balance, June 30 (E + F1e)			17,516,255.71	17,573,981.71		17,069,442.71		
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	17,516,255.71	17,573,981.71		17,069,442.71		
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	503,746.00	581,400.00	193,215.93	622,901.00	41,501.00	7.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	(19,928.00)	(19,928.15)	(19,928.00)	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	1,200,000.00	1,200,000.00	543,188.14	1,200,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,703,746.00	1,761,472.00	716,475.92	1,802,973.00	41,501.00	2.4%
TOTAL, REVENUES			1,703,746.00	1,761,472.00	716,475.92	1,802,973.00		
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	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	161,000.00	161,000.00	0.00	161,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			161,000.00	161,000.00	0.00	161,000.00	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	5,000.00	5,000.00	0.00	51,040.00	(46,040.00)	-920.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	36,000.00	36,000.00	0.00	36,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			81,000.00	81,000.00	0.00	127,040.00	(46,040.00)	-56.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,000,000.00	1,000,000.00	0.00	1,500,000.00	(500,000.00)	-50.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,000,000.00	1,000,000.00	0.00	1,500,000.00	(500,000.00)	-50.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,242,000.00	1,242,000.00	0.00	1,788,040.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	17,069,442.71
Total, Restricted Balance		17,069,442.71

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	1,223,598.00	0.00	1,223,598.00	0.00	0.0%
4) Other Local Revenue		8600-8799	164,659.00	242,654.00	48,700.31	304,495.00	61,841.00	25.5%
5) TOTAL, REVENUES			164,659.00	1,466,252.00	48,700.31	1,528,093.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			164,659.00	1,466,252.00	48,700.31	1,528,093.00		
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	1,223,598.00	0.00	1,223,598.00	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	(1,223,598.00)	0.00	(1,223,598.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			164,659.00	242,654.00	48,700.31	304,495.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,730,716.59	5,730,716.59		5,730,716.59	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)			5,730,716.59	5,730,716.59		5,730,716.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,730,716.59	5,730,716.59		5,730,716.59		
2) Ending Balance, June 30 (E + F1e)			5,895,375.59	5,973,370.59		6,035,211.59		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	5,895,375.59	5,973,370.59		6,035,211.59		
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								
School Facilities Apportionments		8545	0.00	1,223,598.00	0.00	1,223,598.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	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	1,223,598.00	0.00	1,223,598.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	164,659.00	249,250.00	55,296.54	311,091.00	61,841.00	24.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	(6,596.00)	(6,596.23)	(6,596.00)	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			164,659.00	242,654.00	48,700.31	304,495.00	61,841.00	25.5%
TOTAL, REVENUES			164,659.00	1,466,252.00	48,700.31	1,528,093.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%

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)
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund								
From: All Other Funds		8913	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: 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	1,223,598.00	0.00	1,223,598.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	1,223,598.00	0.00	1,223,598.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(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	(1,223,598.00)	0.00	(1,223,598.00)		

Resource	Description	2025-26 Projected Totals
7710	State School Facilities Projects	6,035,211.59
Total, Restricted Balance		6,035,211.59

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	364,555.31	364,555.31	0.00	364,555.31	0.00	0.0%
4) Other Local Revenue		8600-8799	100,630,340.83	100,630,340.83	0.00	100,630,340.83	0.00	0.0%
5) TOTAL, REVENUES			100,994,896.14	100,994,896.14	0.00	100,994,896.14		
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	100,074,388.24	100,074,388.24	0.00	100,074,388.24	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			100,074,388.24	100,074,388.24	0.00	100,074,388.24		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			920,507.90	920,507.90	0.00	920,507.90		
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)			920,507.90	920,507.90	0.00	920,507.90		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	89,567,201.38	89,567,201.38		89,567,201.38	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)			89,567,201.38	89,567,201.38		89,567,201.38		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,567,201.38	89,567,201.38		89,567,201.38		
2) Ending Balance, June 30 (E + F1e)			90,487,709.28	90,487,709.28		90,487,709.28		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	90,487,709.28	90,487,709.28		90,487,709.28		
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	364,555.31	364,555.31	0.00	364,555.31	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			364,555.31	364,555.31	0.00	364,555.31	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	94,989,001.69	94,989,001.69	0.00	94,989,001.69	0.00	0.0%
Unsecured Roll		8612	4,402,000.00	4,402,000.00	0.00	4,402,000.00	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%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,239,339.14	1,239,339.14	0.00	1,239,339.14	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100,630,340.83	100,630,340.83	0.00	100,630,340.83	0.00	0.0%
TOTAL, REVENUES			100,994,896.14	100,994,896.14	0.00	100,994,896.14		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	70,470,131.16	70,470,131.16	0.00	70,470,131.16	0.00	0.0%
Bond Interest and Other Service Charges		7434	29,604,257.08	29,604,257.08	0.00	29,604,257.08	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			100,074,388.24	100,074,388.24	0.00	100,074,388.24	0.00	0.0%
TOTAL, EXPENDITURES			100,074,388.24	100,074,388.24	0.00	100,074,388.24		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%

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

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

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	16,054,855.00	15,900,330.08	9,447,065.04	16,317,622.00	417,291.92	2.6%
5) TOTAL, REVENUES			16,054,855.00	15,900,330.08	9,447,065.04	16,317,622.00		
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	2,000,000.00	0.00	2,000,000.00	0.00	0.0%
4) Books and Supplies		4000-4999	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	15,226,365.00	15,743,365.00	11,411,656.85	19,709,820.00	(3,966,455.00)	-25.2%
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			15,276,365.00	17,793,365.00	11,411,656.85	21,759,820.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			778,490.00	(1,893,034.92)	(1,964,591.81)	(5,442,198.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	100,000.00	0.00	100,000.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			878,490.00	(1,793,034.92)	(1,964,591.81)	(5,342,198.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	7,928,621.85	7,928,621.85		7,928,621.85	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,928,621.85	7,928,621.85		7,928,621.85		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,928,621.85	7,928,621.85		7,928,621.85		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
2) Ending Net Position, June 30 (E + F1e)			8,807,111.85	6,135,586.93		2,586,423.85		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	8,807,111.85	6,135,586.93		2,586,423.85		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	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								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	6,000.00	101,327.29	198,686.00	192,686.00	3,211.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	50.00	(60,474.92)	(10,519.89)	(60,475.00)	(.08)	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	15,804,805.00	15,804,805.00	9,342,038.96	16,029,411.00	224,606.00	1.4%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	250,000.00	150,000.00	14,218.68	150,000.00	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			16,054,855.00	15,900,330.08	9,447,065.04	16,317,622.00	417,291.92	2.6%
TOTAL, REVENUES			16,054,855.00	15,900,330.08	9,447,065.04	16,317,622.00		
CERTIFICATED SALARIES								
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%
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	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	2,000,000.00	0.00	2,000,000.00	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	2,000,000.00	0.00	2,000,000.00	0.00	0.0%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	150,000.00	150,000.00	80,125.52	150,000.00	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	150,000.00	150,000.00	25,800.00	150,000.00	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	14,926,365.00	15,443,365.00	11,305,731.33	19,409,820.00	(3,966,455.00)	-25.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			15,226,365.00	15,743,365.00	11,411,656.85	19,709,820.00	(3,966,455.00)	-25.2%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			15,276,365.00	17,793,365.00	11,411,656.85	21,759,820.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	0.00	100,000.00	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%
(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)			100,000.00	100,000.00	0.00	100,000.00		

Resource	Description	2025-26 Projected Totals
Total, Restricted Net Position		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	750,000.00	750,000.00	658,371.38	1,975,113.38	1,225,113.38	163.3%
5) TOTAL, REVENUES			750,000.00	750,000.00	658,371.38	1,975,113.38		
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	1,728,415.00	1,728,415.00	4,911.49	1,728,415.00	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			1,728,415.00	1,728,415.00	4,911.49	1,728,415.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(978,415.00)	(978,415.00)	653,459.89	246,698.38		
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)			(978,415.00)	(978,415.00)	653,459.89	246,698.38		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	12,654,875.28	12,654,875.28		12,654,875.28	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,654,875.28	12,654,875.28		12,654,875.28		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,654,875.28	12,654,875.28		12,654,875.28		
2) Ending Net Position, June 30 (E + F1e)			11,676,460.28	11,676,460.28		12,901,573.66		

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	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	11,676,460.28	11,676,460.28		12,901,573.66		
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	750,000.00	750,000.00	658,371.38	1,975,113.38	1,225,113.38	163.3%
Fees and Contracts								
In-District Premiums/Contributions		8674	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%
TOTAL, OTHER LOCAL REVENUE			750,000.00	750,000.00	658,371.38	1,975,113.38	1,225,113.38	163.3%
TOTAL, REVENUES			750,000.00	750,000.00	658,371.38	1,975,113.38		
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	1,728,415.00	1,728,415.00	4,911.49	1,728,415.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,728,415.00	1,728,415.00	4,911.49	1,728,415.00	0.00	0.0%
TOTAL, EXPENSES			1,728,415.00	1,728,415.00	4,911.49	1,728,415.00		
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
Total, Restricted Net Position		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	42,000.00	57,100.19	35,177.13	81,391.99	24,291.80	42.5%
5) TOTAL, REVENUES			42,000.00	57,100.19	35,177.13	81,391.99		
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	39,229.00	39,229.00	1,816.01	39,286.00	(57.00)	-0.1%
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			39,229.00	39,229.00	1,816.01	39,286.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			2,771.00	17,871.19	33,361.12	42,105.99		
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)			2,771.00	17,871.19	33,361.12	42,105.99		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	703,317.46	703,317.46		703,317.46	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)			703,317.46	703,317.46		703,317.46		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			703,317.46	703,317.46		703,317.46		
2) Ending Net Position, June 30 (E + F1e)			706,088.46	721,188.65		745,423.45		

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	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	706,088.46	721,188.65		745,423.45		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	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								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	100.19	33.84	100.19	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	42,000.00	57,000.00	35,143.29	81,291.80	24,291.80	42.6%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			42,000.00	57,100.19	35,177.13	81,391.99	24,291.80	42.5%
TOTAL, REVENUES			42,000.00	57,100.19	35,177.13	81,391.99		
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								
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%

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	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	39,229.00	39,229.00	1,816.01	39,286.00	(57.00)	-0.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			39,229.00	39,229.00	1,816.01	39,286.00	(57.00)	-0.1%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	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, EXPENSES			39,229.00	39,229.00	1,816.01	39,286.00		
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%
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 + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
Total, Restricted Net Position		0.00

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)	18,869.93	18,874.34	17,881.61	18,875.93	1.59	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)	18,869.93	18,874.34	17,881.61	18,875.93	1.59	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	130.52	131.47	145.47	145.47	14.00	11.0%
c. Special Education-NPS/LCI	4.85	4.77	3.96	3.96	(.81)	-17.0%
d. Special Education Extended Year	4.31	4.23	7.56	7.56	3.33	79.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	139.68	140.47	156.99	156.99	16.52	12.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	19,009.61	19,014.81	18,038.60	19,032.92	18.11	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						

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):	JANUARY									
A. BEGINNING CASH			86,200,144.39	76,459,901.11	54,860,334.08	49,888,236.81	41,388,920.32	54,199,701.92	76,548,689.21	93,050,116.59
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		6,131,308.00	6,131,308.00	22,505,094.00	11,036,355.00	11,036,355.00	22,505,094.00	11,036,355.00	15,136,342.40
Property Taxes	8020-8079		1,527,084.99	516,001.02	499,373.74	7,897,665.06	27,701,006.08	27,497,024.77	34,560,135.08	1,406,478.80
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	(4,631,337.00)	(1,424,027.00)	(1,425,027.00)	(1,425,027.00)	(1,425,027.00)
Federal Revenue	8100-8299		697,189.13	0.00	0.00	572,600.00	5,264.68	2,531,511.00	160,224.00	616,666.54
Other State Revenue	8300-8599		2,786,676.87	2,528,689.00	702,298.90	5,158,989.00	3,453,372.50	2,243,881.50	999,433.74	1,747,298.34
Other Local Revenue	8600-8799		4,479,958.21	262,473.08	692,530.75	2,350,819.51	1,599,867.23	720,337.34	3,914,838.80	1,582,183.71
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			15,622,217.20	9,438,471.10	24,399,297.39	22,385,091.57	42,371,838.49	54,072,821.61	49,245,959.62	19,063,942.79
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		847,326.28	16,170,621.50	15,947,731.97	15,126,461.03	15,128,563.51	15,240,750.36	15,190,531.40	15,035,023.27
Classified Salaries	2000-2999		2,014,166.23	3,584,341.50	3,610,613.90	3,356,084.97	3,417,295.80	4,206,102.56	3,484,782.25	3,444,329.60
Employee Benefits	3000-3999		7,017,497.75	9,305,430.29	9,325,543.77	9,102,404.45	8,691,732.56	9,207,607.52	8,657,295.45	9,054,938.76
Books and Supplies	4000-4999		96,676.05	518,932.92	427,203.03	453,661.70	292,241.30	398,730.20	648,805.94	619,623.71
Services	5000-5999		2,635,618.03	2,874,933.95	4,019,174.62	5,127,211.48	3,100,066.05	4,012,552.93	5,583,075.99	4,273,527.86
Capital Outlay	6000-6999		17,276.88	214,752.98	20,282.90	0.00	49,535.81	0.00	39,866.34	12,678.09
Other Outgo	7000-7499		480,176.83	426,278.83	1,157,445.83	565,957.83	573,466.83	430,028.83	485,701.83	447,707.18
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			13,108,738.05	33,095,291.97	34,507,996.02	33,731,781.46	31,252,901.86	33,495,772.40	34,090,059.20	32,887,828.47
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	110,065.44	(1,000.00)	101,065.44	(500.00)	0.00	(500.00)	0.00	0.00	0.00
Accounts Receivable	9200-9299	26,082,725.67	11,553,817.64	4,411,997.73	3,277,491.99	2,438,098.29	211,852.12	390,422.07	(126,555.06)	4,032,426.33
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	353,013.04	27,302.85	62,999.73	46,836.90	(94,806.09)	33,023.89	8,330.07	31,293.34	(38,731.12)
Prepaid Expenditures	9330	354,448.74	354,448.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Other Current Assets	9340	1,836,687.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		28,736,940.83	11,934,569.23	4,576,062.90	3,323,828.89	2,343,292.20	244,376.01	398,752.14	(95,261.72)	3,993,695.21
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	26,991,692.06	16,793,736.85	2,381,419.26	(1,812,772.47)	(504,081.20)	(1,447,468.96)	(1,373,185.94)	(1,440,788.68)	(1,469,703.60)
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	7,531,944.61	7,394,554.81	137,389.80	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	1,840,814.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		36,364,450.86	24,188,291.66	2,518,809.06	(1,812,772.47)	(504,081.20)	(1,447,468.96)	(1,373,185.94)	(1,440,788.68)	(1,469,703.60)
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		(7,627,510.03)	(12,253,722.43)	2,057,253.84	5,136,601.36	2,847,373.40	1,691,844.97	1,771,938.08	1,345,526.96	5,463,398.81
E. NET INCREASE/DECREASE (B - C + D)			(9,740,243.28)	(21,599,567.03)	(4,972,097.27)	(8,499,316.49)	12,810,781.60	22,348,987.29	16,501,427.38	(8,360,486.87)
F. ENDING CASH (A + E)			76,459,901.11	54,860,334.08	49,888,236.81	41,388,920.32	54,199,701.92	76,548,689.21	93,050,116.59	84,689,629.72
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):	JANUARY								
A. BEGINNING CASH		84,689,629.72	94,899,797.66	114,565,006.63	96,275,185.12				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	26,256,853.40	15,136,342.40	15,136,342.40	11,120,511.00	15,136,342.40	0.00	188,304,603.00	188,304,603.00
Property Taxes	8020-8079	16,748,201.50	39,228,026.19	1,884,643.69	(42,311,640.92)	0.00	0.00	117,154,000.00	117,154,000.00
Miscellaneous Funds	8080-8099	(1,425,027.00)	(1,425,027.00)	(917,411.80)	(679,211.72)	(1,057,795.48)	0.00	(15,834,918.00)	(15,834,918.00)
Federal Revenue	8100-8299	670,777.00	2,130,661.94	349,484.55	1,965,813.12	3,476,443.42	0.00	13,176,635.38	13,176,635.38
Other State Revenue	8300-8599	1,375,310.95	1,520,976.04	1,581,605.87	15,872,890.44	2,221,017.96	0.00	42,192,441.11	42,192,441.08
Other Local Revenue	8600-8799	2,211,216.26	1,304,020.20	3,847,963.97	2,609,494.82	2,048,000.00	0.00	27,623,703.88	27,623,703.88
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		45,837,332.11	57,894,999.77	21,882,628.68	(11,422,143.26)	21,824,008.30	0.00	372,616,465.37	372,616,465.34
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	15,545,349.92	15,543,415.20	15,543,000.00	877,335.36	1,000,000.00	0.00	157,196,109.80	157,196,109.80
Classified Salaries	2000-2999	3,908,580.80	3,536,815.61	3,636,005.81	3,553,948.82	500,000.00	0.00	42,253,067.85	42,253,067.85
Employee Benefits	3000-3999	9,197,486.02	9,197,874.94	9,847,722.77	15,821,364.98	3,200,000.00	0.00	117,626,899.26	117,626,899.26
Books and Supplies	4000-4999	774,434.86	874,467.19	863,223.75	2,075,808.53	2,014,671.59	0.00	10,058,480.77	10,058,480.77
Services	5000-5999	5,387,065.27	4,113,785.10	4,194,591.73	4,760,754.98	4,725,625.28	0.00	54,807,983.27	54,807,983.27
Capital Outlay	6000-6999	223,219.74	219,833.02	93,453.02	202,867.54	100,000.00	0.00	1,193,766.32	1,193,766.32
Other Outgo	7000-7499	3,148,839.93	2,205,147.08	8,080,455.51	1,000,393.42	0.00	0.00	19,001,599.93	19,001,599.93
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	100,000.00	0.00	0.00	100,000.00	100,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		38,184,976.54	35,691,338.14	42,258,452.59	28,392,473.63	11,540,296.87	0.00	402,237,907.20	402,237,907.20
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	1,500.00	500.00	9,000.00	0.00	110,065.44	
Accounts Receivable	9200-9299	908,783.28	(101,106.37)	203,429.10	(1,868,931.45)	751,000.00	0.00	26,082,725.67	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	35,882.00	(1,564.72)	7,462.97	(115,016.78)	350,000.00	0.00	353,013.04	
Prepaid Expenditures	9330	0.00	0.00	0.00	(350,000.00)	350,000.00	0.00	354,448.74	
Other Current Assets	9340	0.00	0.00	0.00	1,325,363.90	511,324.04	0.00	1,836,687.94	
Lease Receivable	9380							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		944,665.28	(102,671.09)	212,392.07	(1,008,084.33)	1,971,324.04	0.00	28,736,940.83	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(1,613,147.09)	2,435,781.57	(1,873,610.33)	6,915,512.65	10,000,000.00	0.00	26,991,692.06	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	(6,000,000.00)	6,000,000.00	0.00	7,531,944.61	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	1,340,898.73	499,915.46	0.00	1,840,814.19	
SUBTOTAL		(1,613,147.09)	2,435,781.57	(1,873,610.33)	2,256,411.38	16,499,915.46	0.00	36,364,450.86	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		2,557,812.37	(2,538,452.66)	2,086,002.40	(3,264,495.71)	(14,528,591.42)	0.00	(7,627,510.03)	
E. NET INCREASE/DECREASE (B - C + D)		10,210,167.94	19,665,208.97	(18,289,821.51)	(43,079,112.60)	(4,244,879.99)	0.00	(37,248,951.86)	(29,621,441.86)
F. ENDING CASH (A + E)		94,899,797.66	114,565,006.63	96,275,185.12	53,196,072.52				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								48,951,192.53	

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			53,196,072.52	55,665,163.81	30,932,521.25	31,391,250.73	29,192,053.05	62,276,711.33	52,922,695.60	88,732,982.10
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		8,458,724.87	8,458,724.87	26,504,116.09	15,225,698.59	15,225,698.59	26,504,116.09	15,225,698.59	12,268,380.86
Property Taxes	8020-8079		2,171,072.14	1,102,100.13	506,926.42	12,748,873.85	43,289,100.11	(3,024,976.91)	47,622,164.82	1,434,608.38
Miscellaneous Funds	8080-8099		0.00	(989,804.40)	(1,979,608.80)	(1,319,739.20)	(1,319,739.20)	(1,319,739.20)	(1,319,739.20)	(1,319,739.20)
Federal Revenue	8100-8299		1,495,720.98	0.00	124,020.76	332,576.07	26,602.43	11,967.52	1,775,208.64	656,677.09
Other State Revenue	8300-8599		4,208,572.92	411,735.08	751,174.29	1,139,613.08	2,140,221.89	2,318,863.24	1,022,432.16	1,194,858.42
Other Local Revenue	8600-8799		5,078,269.49	1,291,586.92	4,131,176.88	560,539.58	1,192,451.50	1,644,482.78	4,563,062.13	1,445,268.46
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			21,412,360.40	10,274,342.60	30,037,805.64	28,687,561.97	60,554,335.32	26,134,713.52	68,888,827.14	15,680,054.01
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		863,219.12	15,265,874.17	14,602,513.52	15,619,606.37	14,699,070.74	14,850,191.82	15,403,432.58	14,621,231.61
Classified Salaries	2000-2999		2,093,580.46	3,633,865.15	3,335,879.79	3,173,283.66	3,255,802.99	3,950,741.36	3,328,433.73	3,258,163.84
Employee Benefits	3000-3999		9,171,886.62	10,152,648.49	10,127,561.74	10,272,616.98	9,425,979.87	10,309,643.72	10,167,060.03	10,024,963.68
Books and Supplies	4000-4999		41,535.18	504,105.36	481,969.28	269,773.67	361,552.94	427,360.13	464,604.53	319,306.80
Services	5000-5999		83,135.68	6,620,304.49	3,173,254.34	4,209,746.65	3,416,515.81	4,461,572.19	4,348,956.14	3,705,739.16
Capital Outlay	6000-6999		0.00	0.00	0.00	100,921.84	16,971.70	12,602.33	193,737.59	9,335.46
Other Outgo	7000-7499		(24,709.87)	918,480.44	1,152,076.18	434,446.73	448,402.03	1,059,466.63	904,787.47	831,478.01
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			12,228,647.19	37,095,278.10	32,873,254.85	34,080,395.90	31,624,296.08	35,071,578.18	34,811,012.07	32,770,218.56
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	9,000.00	500.00	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	23,632,803.78	10,065,875.13	4,614,504.85	3,654,424.46	2,731,498.35	1,801,564.24	229,476.74	1,360,417.93	(1,971,332.01)
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	350,000.00	49,719.53	30,954.25	32,341.05	(36,229.13)	35,243.04	8,572.24	11,121.29	(72,289.70)
Prepaid Expenditures	9330	350,000.00	350,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	511,324.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		24,853,127.82	10,466,094.66	4,647,459.10	3,686,765.51	2,695,269.22	1,836,807.28	238,048.98	1,371,539.22	(2,043,621.71)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	22,598,092.35	11,316,532.58	2,559,166.16	256,770.82	(498,367.03)	(2,317,811.76)	655,200.05	(360,932.21)	(680,937.02)
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	6,000,000.00	5,864,184.00	0.00	135,816.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	499,915.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		29,098,007.81	17,180,716.58	2,559,166.16	392,586.82	(498,367.03)	(2,317,811.76)	655,200.05	(360,932.21)	(680,937.02)
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		(4,244,879.99)	(6,714,621.92)	2,088,292.94	3,294,178.69	3,193,636.25	4,154,619.04	(417,151.07)	1,732,471.43	(1,362,684.69)
E. NET INCREASE/DECREASE (B - C + D)			2,469,091.29	(24,732,642.56)	458,729.48	(2,199,197.68)	33,084,658.28	(9,354,015.73)	35,810,286.50	(18,452,849.24)
F. ENDING CASH (A + E)			55,665,163.81	30,932,521.25	31,391,250.73	29,192,053.05	62,276,711.33	52,922,695.60	88,732,982.10	70,280,132.86
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		70,280,132.86	77,565,209.01	64,408,802.09	40,826,931.48				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	23,546,798.36	12,268,380.86	12,268,380.86	23,546,798.36	0.00	0.00	199,501,516.99	199,501,517.00
Property Taxes	8020-8079	17,083,165.53	5,378,996.71	1,922,365.65	(10,737,316.82)	0.00	0.00	119,497,080.01	119,497,080.00
Miscellaneous Funds	8080-8099	(2,309,543.37)	(1,154,771.34)	(1,154,771.34)	(833,070.40)	(1,476,474.35)	0.00	(16,496,740.00)	(16,496,740.00)
Federal Revenue	8100-8299	(5,612.62)	570,552.98	2,093,010.35	2,480,159.91	4,470,677.57	0.00	14,031,561.68	14,031,561.67
Other State Revenue	8300-8599	4,103,139.07	1,191,231.12	2,101,893.98	12,694,053.57	2,146,570.77	0.00	35,424,359.59	35,424,359.58
Other Local Revenue	8600-8799	1,087,538.05	805,603.89	856,618.61	928,800.74	2,257,455.56	0.00	25,842,854.59	25,842,854.60
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		43,505,485.02	19,059,994.22	18,087,498.11	28,079,425.36	7,398,229.55	0.00	377,800,632.86	377,800,632.85
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	15,002,001.06	14,864,368.02	14,879,660.58	1,189,821.42	1,064,605.90	0.00	152,925,596.91	152,925,596.90
Classified Salaries	2000-2999	3,925,944.30	3,538,647.07	3,674,240.52	3,176,507.42	500,000.00	0.00	40,845,090.29	40,845,090.30
Employee Benefits	3000-3999	10,385,379.71	9,881,486.51	10,380,123.33	1,937,237.63	3,798,321.55	0.00	116,034,909.86	116,034,909.87
Books and Supplies	4000-4999	415,098.69	383,168.31	411,569.65	2,369,160.12	1,130,346.85	0.00	7,579,551.51	7,579,551.51
Services	5000-5999	6,062,977.74	4,197,445.34	2,644,393.67	4,991,978.02	3,000,000.00	0.00	50,916,019.23	50,916,019.24
Capital Outlay	6000-6999	82,321.74	11,664.70	34,108.31	58,759.93	10,000.00	0.00	530,423.60	530,423.61
Other Outgo	7000-7499	1,986,507.87	3,100,039.32	5,364,681.82	3,025,777.04	0.00	0.00	19,201,433.67	19,201,433.67
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	100,000.00	0.00	0.00	100,000.00	100,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		37,860,231.11	35,976,819.27	37,388,777.88	16,849,241.58	9,503,274.30	0.00	388,133,025.07	388,133,025.10
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	(2,500.00)	9,000.00	0.00	9,000.00	
Accounts Receivable	9200-9299	1,205,313.86	1,974,897.80	(1,333,324.13)	(1,200,513.44)	500,000.00	0.00	23,632,803.78	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	(37,891.18)	36,362.45	(290,364.71)	232,460.88	350,000.00	0.00	350,000.01	
Prepaid Expenditures	9330	0.00	0.00	0.00	(350,000.00)	350,000.00	0.00	350,000.00	
Other Current Assets	9340	0.00	0.00	0.00	350,999.93	160,324.11	0.00	511,324.04	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		1,167,422.68	2,011,260.25	(1,623,688.84)	(969,552.63)	1,369,324.11	0.00	24,853,127.83	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(472,399.56)	(1,749,157.88)	2,656,902.00	5,012,847.26	6,220,278.93	0.00	22,598,092.34	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	6,000,000.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	347,025.29	152,890.17	0.00	499,915.46	
SUBTOTAL		(472,399.56)	(1,749,157.88)	2,656,902.00	5,359,872.55	6,373,169.10	0.00	29,098,007.80	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		1,639,822.24	3,760,418.13	(4,280,590.84)	(6,329,425.18)	(5,003,844.99)	0.00	(4,244,879.97)	
E. NET INCREASE/DECREASE (B - C + D)		7,285,076.15	(13,156,406.92)	(23,581,870.61)	4,900,758.60	(7,108,889.74)	0.00	(14,577,272.18)	(10,332,392.25)
F. ENDING CASH (A + E)		77,565,209.01	64,408,802.09	40,826,931.48	45,727,690.08				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								38,618,800.34	

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	402,237,907.20
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	13,176,635.38
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	8,341.67
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	1,193,766.32
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	2,510,138.00
4. Other Transfers Out	All	9200	7200-7299	6,237,424.98
5. Interfund Transfers Out	All	9300	7600-7629	100,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	6,000.00
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)				10,055,670.97
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)				379,005,600.85
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)*				18,038.60
B. Expenditures per ADA (Line I.E divided by Line II.A)				21,010.81
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.)				374,272,141.23
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)				0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)				374,272,141.23
B. Required effort (Line A.2 times 90%)				336,844,927.11
C. Current year expenditures (Line I.E and Line II.B)				379,005,600.85
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)				0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)				MOE Met

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 12,539,043.42
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.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 304,537,033.49

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) 4.12%

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) 14,606,029.01
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 2,580,845.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	55,500.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,330,752.05
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)	18,573,126.06
9. Carry-Forward Adjustment (Part IV, Line F)	2,120,374.53
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	20,693,500.58
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	206,402,825.93
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	40,772,342.53
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	54,997,025.74
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,238,113.61
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	8,341.67
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)	1,772,033.51
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)	325,885.37
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)	30,969,054.91
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)	4,060,291.42
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	10,502,048.50
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	4,047,171.46
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	7,522,585.45
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)	365,617,720.10
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)	5.08%
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)	5.66%
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)	18,573,126.06
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	1,206,584.35
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 (4.83%) times Part III, Line B19); zero if negative	2,120,374.53
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.83%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.83%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	2,120,374.53
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)	2,120,374.53

Approved
indirect cost
rate: 4.83%

Highest rate
used in any
program: 4.83%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,657,316.37	176,648.38	4.83%
01	3182	523,714.00	25,294.00	4.83%
01	3310	3,745,774.00	180,921.00	4.83%
01	3311	18,662.00	901.00	4.83%
01	3312	417,603.00	20,170.00	4.83%
01	3327	232,872.00	11,248.00	4.83%
01	3410	578,593.00	27,945.00	4.83%
01	3550	477,044.52	23,041.25	4.83%
01	4035	556,406.95	25,831.58	4.64%
01	4124	1,331,151.08	63,085.00	4.74%
01	4127	261,854.44	12,514.00	4.78%
01	4201	179,447.99	8,667.34	4.83%
01	4203	376,802.48	18,199.00	4.83%
01	6266	501,593.36	24,226.00	4.83%
01	6385	143,918.47	6,951.37	4.83%
01	6387	1,136,223.61	54,879.60	4.83%
01	6500	40,465,205.00	1,954,469.00	4.83%
01	6520	474,086.62	22,898.38	4.83%
01	6546	1,124,666.00	54,321.00	4.83%
01	6762	4,308,902.22	208,119.00	4.83%
01	6770	1,425,926.44	14,259.26	1.00%
01	7220	344,069.24	16,595.79	4.82%
01	7311	8,000.00	386.40	4.83%
01	7399	461,611.38	22,295.83	4.83%
01	7412	599,975.71	28,978.00	4.83%
01	7435	5,877,902.19	283,902.68	4.83%
01	7810	89,669.11	3,968.77	4.43%
01	8150	11,318,141.59	546,666.24	4.83%
01	9010	10,970,862.04	38,231.51	0.35%
11	6391	8,973,661.56	433,427.86	4.83%
12	5025	574,312.00	27,739.00	4.83%
12	5160	51,099.00	2,468.00	4.83%
12	6105	3,125,874.23	150,979.73	4.83%
12	6160	115,052.94	5,557.06	4.83%
12	7810	179,199.66	8,655.34	4.83%
13	5310	7,283,150.58	351,776.00	4.83%
13	5320	239,434.87	11,564.00	4.83%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	289,623,685.00	4.45%	302,501,857.00	3.20%	312,183,883.60
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	10,274,985.00	.94%	10,371,258.54	1.17%	10,492,981.70
4. Other Local Revenues	8600-8799	9,322,994.77	1.36%	9,450,034.06	1.42%	9,584,686.39
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	(74,263,458.00)	(3.95%)	(71,330,920.89)	2.84%	(73,354,000.01)
6. Total (Sum lines A1 thru A5c)		234,958,206.77	6.82%	250,992,228.71	3.15%	258,907,551.68
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				122,505,403.03		120,339,996.63
b. Step & Column Adjustment				1,750,578.05		1,783,013.95
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,915,984.45)		1,815,060.41
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	122,505,403.03	(1.77%)	120,339,996.63	2.99%	123,938,070.99
2. Classified Salaries						
a. Base Salaries				26,465,532.30		26,158,937.78
b. Step & Column Adjustment				494,989.48		523,178.76
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(801,584.00)		37,720.10
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	26,465,532.30	(1.16%)	26,158,937.78	2.14%	26,719,836.64
3. Employee Benefits	3000-3999	73,681,307.32	1.02%	74,431,720.27	7.71%	80,171,130.18
4. Books and Supplies	4000-4999	1,543,449.15	.20%	1,546,532.25	.18%	1,549,369.80
5. Services and Other Operating Expenditures	5000-5999	28,784,352.86	.82%	29,021,589.16	(3.40%)	28,035,907.17
6. Capital Outlay	6000-6999	35,553.44	0.00%	35,553.44	0.00%	35,553.44
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,885,562.98	2.25%	9,085,396.72	2.73%	9,333,830.35
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,883,022.43)	(2.24%)	(4,773,546.54)	(.36%)	(4,756,473.28)
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,000.00	0.00%	100,000.00	0.00%	100,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		257,118,138.65	(.46%)	255,946,179.71	3.59%	265,127,225.29
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(22,159,931.88)		(4,953,951.00)		(6,219,673.61)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		49,815,378.60		27,655,446.72		22,701,495.72
2. Ending Fund Balance (Sum lines C and D1)		27,655,446.72		22,701,495.72		16,481,822.11
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	362,013.00		362,013.00		362,013.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	15,226,296.50		10,695,490.97		4,296,051.76
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	12,067,137.22		11,643,991.75		11,823,757.35
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		27,655,446.72		22,701,495.72		16,481,822.11
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,067,137.22		11,643,991.75		11,823,757.35
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		12,067,137.22		11,643,991.75		11,823,757.35
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.						
See Attached						

Unrestricted

Certificated			
2026/27		2027/28	
Reduction in Force 40.6 FTE Certificated Personnel	(3,265,300.00)		
Reduction in Force 8.5 FTE Administrators	(1,212,500.00)		
Reduce 16.0 Certificated FTE for Declining Enrollment	(1,472,400.00)	Reduce 16.0 Certificated FTE for Declining Enrollment	(1,472,400.00)
SERP Estimated Savings	(1,383,030.00)		
Transfer Summer School hourly salaries from Unrestricted General Fund to Title I (resource 3010)	(615,000.00)		
Transfer Teacher FTE from one-time Arts & Music Block Grant (resource code 6762) to Unrestricted General Fund	2,182,245.55		
Transfer Resource Teacher FTE from one-time Learning Recovery Emergency Block Grant (resource code 7435) to Unrestricted General Fund	1,700,000.00	Transfer Resource Teacher FTE from one-time Learning Recovery Emergency Block Grant (resource code 7435) to Unrestricted General Fund	1,259,036.34
		Transfer Teacher FTE from one-Time Student Support & Professional Development Block Grant SSPDBG (resource code 6019) to Unrestricted General Fund	2,028,424.07
Adjustment for Unfilled Positions in Current year	150,000.00		
Total	(3,915,984.45)	Total	1,815,060.41

Classified			
2026/27		2027/28	
Reduction in Force 24.95 FTE Classified Personnel	(1,716,059.00)		
Reduction in Force 0.5 FTE Classified Manager	(75,000.00)		
SERP Estimated Savings	(173,184.00)		
Transfer Biligual Para-Educators and other hourly classified salaries from Learning Recovery Emergency Block Grant (resource code 7435) to Unrestricted General Fund	642,722.86		
Transfer Other Classified salaries from ESSA: Title III, Immigrant Student Program (resource code 4201) to Unrestricted General Fund	(7,799.86)	Transfer Other Classified salaries from ESSA: Title III, Immigrant Student Program (resource code 4201) to Unrestricted General Fund	37,720.10
Adjustment for Unfilled Positions in Current year	75,000.00		
6.0 FTE New Community Resource Techs	452,736.00		
Total	(801,584.00)	Total	37,720.10

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	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	13,176,635.38	6.49%	14,031,561.67	1.26%	14,208,255.28
3. Other State Revenues	8300-8599	31,917,456.08	(21.51%)	25,053,101.04	.45%	25,165,771.36
4. Other Local Revenues	8600-8799	18,300,709.11	(10.43%)	16,392,820.54	.03%	16,397,866.35
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	74,263,458.00	(3.95%)	71,330,920.89	2.84%	73,354,000.01
6. Total (Sum lines A1 thru A5c)		137,658,258.57	(7.88%)	126,808,404.14	1.83%	129,125,893.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				34,690,706.77		32,585,600.27
b. Step & Column Adjustment				515,680.62		488,634.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,620,787.12)		(3,292,772.40)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	34,690,706.77	(6.07%)	32,585,600.27	(8.61%)	29,781,461.87
2. Classified Salaries						
a. Base Salaries				15,787,535.55		14,686,152.52
b. Step & Column Adjustment				302,079.14		293,715.06
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,403,462.17)		(66,559.49)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,787,535.55	(6.98%)	14,686,152.52	1.55%	14,913,308.09
3. Employee Benefits	3000-3999	43,945,591.94	(5.33%)	41,603,189.60	(1.12%)	41,135,740.92
4. Books and Supplies	4000-4999	8,515,031.62	(29.15%)	6,033,019.26	2.10%	6,159,469.29
5. Services and Other Operating Expenditures	5000-5999	26,023,630.41	(15.87%)	21,894,430.08	(1.25%)	21,621,285.24
6. Capital Outlay	6000-6999	1,158,212.88	(57.27%)	494,870.17	3.91%	514,210.81
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	11,123,445.00	0.00%	11,123,445.00	0.00%	11,123,445.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,875,614.38	(2.82%)	3,766,138.49	(.45%)	3,749,065.23
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		145,119,768.55	(8.91%)	132,186,845.39	(2.41%)	128,997,986.45
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(7,461,509.98)		(5,378,441.25)		127,906.55
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		28,757,255.76		21,295,745.78		15,917,304.53
2. Ending Fund Balance (Sum lines C and D1)		21,295,745.78		15,917,304.53		16,045,211.08
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	21,295,745.78		15,917,304.53		16,045,211.08
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		21,295,745.78		15,917,304.53		16,045,211.08
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.						
See Attached						

Restricted

Certificated			
2026/27		2027/28	
Reduction in Force 4.0 FTE Certificated Personnel	(302,000.00)		
Transfer Summer School hourly salaries from Unrestricted General Fund to Title I (resource 3010)	615,000.00		
Transfer Teacher FTE from one-time Arts & Music Block Grant (resource code 6762) to Unrestricted General Fund	(2,182,245.55)		
Transfer Resource Teacher FTE from one-time Learning Recovery Emergency Block Grant (resource code 7435) to Unrestricted General Fund	(1,700,000.00)	Transfer Resource Teacher FTE from one-time Learning Recovery Emergency Block Grant (resource code 7435) to Unrestricted General Fund	(1,259,036.34)
Prop 28 New Positions	500,000.00	Transfer Teacher FTE from one-Time Student Support & Professional Development Block Grant SSPDBG (resource code 6019) to Unrestricted General Fund	(2,028,424.07)
6.0 FTE New Mental Health Service Providers	683,370.00		
Other Adjustments in Certificated hourly salaries due to the reduction of Categorical Grants (21st Century Community Learning Centers, After School Education and Safety & others, Educator Effectiveness, A-G Grant, Wellness Grant, etc.)	(234,911.57)	Other Adjustments in Certificated hourly salaries due to the reduction of Categorical Grants (21st Century Community Learning Centers, After School Education and Safety & others, etc.)	(5,311.99)
Total	(2,620,787.12)	Total	(3,292,772.40)

Classified			
2026/27		2027/28	
Reduction in Force 14.05 FTE Classified Personnel	(745,035.32)		
Transfer Biligual Para-Educators salaries from restricted resource 7435 (Learning Recovery Emergency Block Grant) to Unrestricted	(642,722.86)	Transfer other hourly classified salaries from Learning Recovery Emergency Block Grant (resource code 7435) to Unrestricted General Fund	
Transfer Other Classified salaries from ESSA: Title III, Immigrant Student Program (resource code 4201) to Unrestricted General Fund	7,799.86	Transfer Other Classified salaries from ESSA: Title III, Immigrant Student Program (resource code 4201) to Unrestricted General Fund	(37,720.10)
Other Adjustments in Classified hourly salaries due to the reduction of Categorical Grants (A-G Grant, Workability & others)	(23,503.85)	Other Adjustments in Classified hourly salaries due to the reduction of Categorical Grants (A-G Grant, Workability & others)	(28,839.39)
Total	(1,403,462.17)	Total	(66,559.49)

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	289,623,685.00	4.45%	302,501,857.00	3.20%	312,183,883.60
2. Federal Revenues	8100-8299	13,176,635.38	6.49%	14,031,561.67	1.26%	14,208,255.28
3. Other State Revenues	8300-8599	42,192,441.08	(16.04%)	35,424,359.58	.66%	35,658,753.06
4. Other Local Revenues	8600-8799	27,623,703.88	(6.45%)	25,842,854.60	.54%	25,982,552.74
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)		372,616,465.34	1.39%	377,800,632.85	2.71%	388,033,444.68
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				157,196,109.80		152,925,596.90
b. Step & Column Adjustment				2,266,258.67		2,271,647.95
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(6,536,771.57)		(1,477,711.99)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	157,196,109.80	(2.72%)	152,925,596.90	.52%	153,719,532.86
2. Classified Salaries						
a. Base Salaries				42,253,067.85		40,845,090.30
b. Step & Column Adjustment				797,068.62		816,893.82
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,205,046.17)		(28,839.39)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	42,253,067.85	(3.33%)	40,845,090.30	1.93%	41,633,144.73
3. Employee Benefits	3000-3999	117,626,899.26	(1.35%)	116,034,909.87	4.54%	121,306,871.10
4. Books and Supplies	4000-4999	10,058,480.77	(24.65%)	7,579,551.51	1.71%	7,708,839.09
5. Services and Other Operating Expenditures	5000-5999	54,807,983.27	(7.10%)	50,916,019.24	(2.47%)	49,657,192.41
6. Capital Outlay	6000-6999	1,193,766.32	(55.57%)	530,423.61	3.65%	549,764.25
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	20,009,007.98	1.00%	20,208,841.72	1.23%	20,457,275.35
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,007,408.05)	0.00%	(1,007,408.05)	0.00%	(1,007,408.05)
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,000.00	0.00%	100,000.00	0.00%	100,000.00
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)		402,237,907.20	(3.51%)	388,133,025.10	1.54%	394,125,211.74
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(29,621,441.86)		(10,332,392.25)		(6,091,767.06)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		78,572,634.36		48,951,192.50		38,618,800.25
2. Ending Fund Balance (Sum lines C and D1)		48,951,192.50		38,618,800.25		32,527,033.19
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	362,013.00		362,013.00		362,013.00
b. Restricted	9740	21,295,745.78		15,917,304.53		16,045,211.08
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	15,226,296.50		10,695,490.97		4,296,051.76
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	12,067,137.22		11,643,991.75		11,823,757.35
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		48,951,192.50		38,618,800.25		32,527,033.19
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,067,137.22		11,643,991.75		11,823,757.35
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	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)		12,067,137.22		11,643,991.75		11,823,757.35
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		17,881.61		17,751.61		17,341.61
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		402,237,907.20		388,133,025.10		394,125,211.74
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)		402,237,907.20		388,133,025.10		394,125,211.74
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)		12,067,137.22		11,643,990.75		11,823,756.35
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)		12,067,137.22		11,643,990.75		11,823,756.35
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	0.00	(465,227.83)	0.00	(1,007,408.05)				
Other Sources/Uses Detail					0.00	100,000.00		
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	421,764.34	0.00	448,668.92	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	960.00	0.00	195,399.13	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	3,503.49	0.00	363,340.00	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	3,000.00	0.00						
Other Sources/Uses Detail					1,223,598.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	36,000.00	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	1,223,598.00		
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					0.00	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	0.00		
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					100,000.00	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	465,227.83	(465,227.83)	1,007,408.05	(1,007,408.05)	1,323,598.00	1,323,598.00		

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 AI, Lines A4 and C4)			
Current Year (2025-26)	District Regular	18,874.34	18,875.93		
	Charter School	0.00	0.00		
	Total ADA	18,874.34	18,875.93	0.0%	Met
	1st Subsequent Year (2026-27)	District Regular	18,515.80	18,403.32	
Charter School					
Total ADA		18,515.80	18,403.32	(.6%)	Met
2nd Subsequent Year (2027-28)		District Regular	18,164.74	18,018.70	
	Charter School				
	Total ADA	18,164.74	18,018.70	(.8%)	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.

		Enrollment		Percent Change	Status
Fiscal Year		First Interim (Form 01CSI, Item 2A)	Second Interim CALPADS/Projected		
Current Year (2025-26)					
	District Regular	19,489.00	19,487.00		
	Charter School				
	Total Enrollment	19,489.00	19,487.00	0.0%	Met
1st Subsequent Year (2026-27)					
	District Regular	19,041.00	18,986.00		
	Charter School				
	Total Enrollment	19,041.00	18,986.00	(.3%)	Met
2nd Subsequent Year (2027-28)					
	District Regular	18,603.00	18,498.00		
	Charter School				
	Total Enrollment	18,603.00	18,498.00	(.6%)	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	19,307	21,148	
Charter School			
Total ADA/Enrollment	19,307	21,148	91.3%
Second Prior Year (2023-24)			
District Regular	18,896	20,471	
Charter School			
Total ADA/Enrollment	18,896	20,471	92.3%
First Prior Year (2024-25)			
District Regular	18,420	20,001	
Charter School	0		
Total ADA/Enrollment	18,420	20,001	92.1%
Historical Average Ratio:			91.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			92.4%

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	17,882	19,487		
Charter School	0			
Total ADA/Enrollment	17,882	19,487	91.8%	Met
1st Subsequent Year (2026-27)				
District Regular	17,752	18,986		
Charter School				
Total ADA/Enrollment	17,752	18,986	93.5%	Not Met
2nd Subsequent Year (2027-28)				
District Regular	17,342	18,498		
Charter School				
Total ADA/Enrollment	17,342	18,498	93.8%	Not Met

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

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

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

Explanation:
(required if NOT met)

Our school sites are implementing a robust attendance recovery program during 2025/26 and the years after.

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: -2.0% to +2.0%

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.

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	First Interim	Second Interim	Percent Change	Status
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2025-26)	308,932,331.00	305,458,603.00	(1.1%)	Met
1st Subsequent Year (2026-27)	325,886,285.00	318,998,597.00	(2.1%)	Not Met
2nd Subsequent Year (2027-28)	337,928,616.00	329,308,555.00	(2.6%)	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

2026/27 At the First Interim, the estimated COLA was 3.02%, and now at the Second Interim, the estimated COLA is 2.41%, in addition to a reduction in the estimated funded ADA by 112.48. 2027/28 At the First Interim, the estimated COLA was 3.42%, and now at the Second Interim, the estimated COLA is 3.06%, in addition to a reduction in the estimated funded ADA by 145.96.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2022-23)	200,930,714.72	229,999,026.63	87.4%
Second Prior Year (2023-24)	215,031,478.07	245,307,412.18	87.7%
First Prior Year (2024-25)	230,303,139.89	261,269,559.73	88.1%
	Historical Average Ratio:		87.7%

District's Reserve Standard Percentage (Criterion 10B, Line 4)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	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):	84.7% to 90.7%	84.7% to 90.7%	84.7% to 90.7%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2025-26)	222,652,242.65	257,018,138.65	86.6%	Met
1st Subsequent Year (2026-27)	220,930,654.68	255,846,179.71	86.4%	Met
2nd Subsequent Year (2027-28)	230,829,037.81	265,027,225.29	87.1%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since 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 Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2025-26)	13,142,746.85	13,176,635.38	.3%	No
1st Subsequent Year (2026-27)	13,898,967.93	14,031,561.67	1.0%	No
2nd Subsequent Year (2027-28)	14,134,943.69	14,208,255.28	.5%	No

Explanation:
(required if Yes)

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

Current Year (2025-26)	42,212,368.57	42,192,441.08	0.0%	No
1st Subsequent Year (2026-27)	35,264,196.35	35,424,359.58	.5%	No
2nd Subsequent Year (2027-28)	35,513,015.39	35,658,753.06	.4%	No

Explanation:
(required if Yes)

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

Current Year (2025-26)	27,723,957.08	27,623,703.88	-.4%	No
1st Subsequent Year (2026-27)	26,207,537.79	25,842,854.60	-1.4%	No
2nd Subsequent Year (2027-28)	26,252,610.12	25,982,552.74	-1.0%	No

Explanation:
(required if Yes)

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

Current Year (2025-26)	10,991,331.42	10,058,480.77	-8.5%	Yes
1st Subsequent Year (2026-27)	8,822,133.82	7,579,551.51	-14.1%	Yes
2nd Subsequent Year (2027-28)	8,985,310.83	7,708,839.09	-14.2%	Yes

Explanation:
(required if Yes)

2025/26 The district has reduced its projection of Prop 28 expenses and shifted \$500K from the 4300 (materials and supplies) to the 6400 (capital outlay) category. 2026/27 and 2027/28 were adjusted accordingly to the changes made to the 2025/26 projections.

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

Current Year (2025-26)	54,881,875.88	54,807,983.27	-.1%	No
1st Subsequent Year (2026-27)	55,298,484.82	50,916,019.24	-7.9%	Yes
2nd Subsequent Year (2027-28)	54,009,768.40	49,657,192.41	-8.1%	Yes

Explanation:
(required if Yes)

2026/27 & 2027/28 Reduction in expenses for contracted services as part of the District's Solvency Plan.

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)	83,079,072.50	82,992,780.34	-.1%	Met
1st Subsequent Year (2026-27)	75,370,702.07	75,298,775.85	-.1%	Met
2nd Subsequent Year (2027-28)	75,900,569.20	75,849,561.08	-.1%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2025-26)	65,873,207.30	64,866,464.04	-1.5%	Met
1st Subsequent Year (2026-27)	64,120,618.64	58,495,570.75	-8.8%	Not Met
2nd Subsequent Year (2027-28)	62,995,079.23	57,366,031.50	-8.9%	Not Met

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

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

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

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

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

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

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

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

2025/26 The district has reduced its projection of Prop 28 expenses and shifted \$500K from the 4300 (materials and supplies) to the 6400 (capital outlay) category. 2026/27 and 2027/28 were adjusted accordingly to the changes made to the 2025/26 projections.

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

2026/27 & 2027/28 Reduction in expenses for contracted services as part of the District's Solvency Plan.

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	11,606,535.05	12,000,000.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		12,000,000.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

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

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance (Form 011, Section E)	Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2025-26)	(22,159,931.88)	257,118,138.65	8.6%	Not Met
1st Subsequent Year (2026-27)	(4,953,951.00)	255,946,179.71	1.9%	Not Met
2nd Subsequent Year (2027-28)	(6,219,673.61)	265,127,225.29	2.3%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The District is Deficit Spending with one-time dollars and reserves to mitigate declining enrollment while a reduction in force plan is developed and implemented to address the deficit spending.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance	
	General Fund	
	Projected Year Totals	
	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2025-26)	48,951,192.50	Met
1st Subsequent Year (2026-27)	38,618,800.25	Met
2nd Subsequent Year (2027-28)	32,527,033.19	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)	53,196,072.52	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.)	17,882	17,752	17,342
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

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

b. Special Education Pass-through Funds

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	402,237,907.20	388,133,025.10	394,125,211.74
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	402,237,907.20	388,133,025.10	394,125,211.74

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	12,067,137.22	11,643,990.75	11,823,756.35
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)	12,067,137.22	11,643,990.75	11,823,756.35

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
	(2025-26)	(2026-27)	(2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	12,067,137.22	11,643,991.75	11,823,757.35
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	12,067,137.22	11,643,991.75	11,823,757.35
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):	12,067,137.22	11,643,990.75	11,823,756.35
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

--

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since 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)	(74,808,849.00)	(74,263,458.00)	-.7%	(545,391.00)	Met
1st Subsequent Year (2026-27)	(73,834,313.62)	(71,330,920.89)	-3.4%	(2,503,392.73)	Met
2nd Subsequent Year (2027-28)	(75,655,792.36)	(73,203,545.43)	-3.2%	(2,452,246.93)	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)	100,000.00	100,000.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	100,000.00	100,000.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	100,000.00	100,000.00	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)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

No

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2025
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	17	21/86xx	21/74xx	682,208,774
Supp Early Retirement Program	4	01/8011	01/3901	6,399,008
State School Building Loans				
Compensated Absences	15	01/8011	01/1000/2000	5,421,954
Other Long-term Commitments (do not include OPEB):				
OPEB BONDS	10	21/86xx	21/74xx	22,465,000
Private Placement Dabt	1	21/86xx	21/74xx	4,485,000
TOTAL:				720,979,736

Second Interim
General Fund
School District Criteria and Standards Review

Type of Commitment (continued)	Prior Year (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	112,075,448	93,676,796	84,023,493	87,868,743
Supp Early Retirement Program	1,599,752	1,599,752	1,599,752	1,599,752
State School Building Loans				
Compensated Absences	0	0	0	0

Other Long-term Commitments (continued):

OPEB BONDS	2,464,244	2,510,138	2,560,180	2,613,838
Private Placement Dabt	8,362,357	5,985,590	0	0
Total Annual Payments:	124,501,801	103,772,276	88,183,425	92,082,333
Has total annual payment increased over prior year (2024-25)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

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)

Yes

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

No

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

No

- 2 OPEB Liabilities

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

First Interim (Form 01CSI, Item S7A)		Second Interim
71,301,827.00		71,301,827.00
13,616,075.00		13,616,075.00
57,685,752.00		57,685,752.00

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

Actuarial	Actuarial
Jun 30, 2024	Jun 30, 2024

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

- 3 OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

First Interim (Form 01CSI, Item S7A)		Second Interim
4,549,000.00		4,549,000.00
5,648,000.00		5,648,000.00
5,611,000.00		5,611,000.00

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

0.00	0.00
0.00	0.00
0.00	0.00

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

3,516,698.00	3,516,698.00
3,763,953.00	3,763,953.00
3,962,773.00	3,962,773.00

- d. Number of retirees receiving OPEB benefits

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

237	237
237	237
237	237

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)

Yes

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

Yes

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

Yes

- 2 Self-Insurance Liabilities

First Interim
(Form 01CSI, Item S7B) Second Interim

- a. Accrued liability for self-insurance programs

1,333,000.00 1,333,000.00

- b. Unfunded liability for self-insurance programs

0.00 0.00

- 3 Self-Insurance Contributions

First Interim
(Form 01CSI, Item S7B) Second Interim

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

Current Year (2025-26)

17,496,859.00 21,458,782.00

1st Subsequent Year (2026-27)

17,983,224.00 22,064,005.00

2nd Subsequent Year (2027-28)

18,483,409.00 22,686,614.00

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

Current Year (2025-26)

17,496,859.00 21,458,782.00

1st Subsequent Year (2026-27)

17,983,224.00 22,064,005.00

2nd Subsequent Year (2027-28)

18,483,409.00 22,686,614.00

- 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?

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,134.20	1,076.20	1,021.60	1,005.60

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

n/a

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

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

If No, complete questions 6 and 7.

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

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:

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

--

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

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?

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?

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

If No, continue with section S8B.

Yes

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	600.00	602.07	569.07	569.07

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

n/a

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

No

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End
Date:

5. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

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

--

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)
---------------------------	----------------------------------	----------------------------------

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

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?

--

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

--	--	--

If Yes, explain the nature of the new costs:

--

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

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?

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.):

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?

N/A

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	81.80	74.05	65.05	65.05

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

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

n/a

If Yes, complete questions 3 and 4.

Negotiations Settled Since 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)?

Total cost of salary settlement

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

Negotiations Not Settled

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

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

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

2.

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

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File: CSI_District, Version 10

Page 30

Printed: 3/12/2026 12:22 PM

ADDITIONAL FISCAL INDICATORS

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

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

No

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

No

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

Yes

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

No

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

No

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

Yes

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

Yes

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

No

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

No

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

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43-69427-0000000

Second Interim
Actuals to Date 2025-26
Technical Review Checks
Phase - All
Display - All Technical Checks

East Side Union High

Santa Clara County

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

- F** - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).	<u>Passed</u>

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.

Passed

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission

Passed

VERSION-CHECK - (Warning) - All versions are current.

Passed

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Second Interim
Board Approved Operating Budget 2025-26
Technical Review Checks
Phase - All
Display - All Technical Checks

East Side Union High

Santa Clara County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

INTRA-FD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

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Second Interim
Original Budget 2025-26
Technical Review Checks
Phase - All
Display - All Technical Checks

East Side Union High

Santa Clara County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. **Exception**

FUND	RESOURCE	NEG. EFB
01	7412	(\$116,152.29)
Explanation: When we adopted the 2025-26 budget, we estimated we would have a larger fund balance for 2024-25. We will adjust the budget at First Interim accordingly.		
Total of negative resource balances for Fund 01		(\$116,152.29)

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

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

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

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

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

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

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

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

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

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

LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	7412	9790	(\$116,152.29)

Explanation: When we adopted the 2025-26 budget, we estimated we would have a larger fund balance for 2024-25. We will adjust the budget at First Interim accordingly.

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission **Passed**

VERSION-CHECK - (Warning) - All versions are current. **Passed**

SACS Web System - SACS V14
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Second Interim
Projected Totals 2025-26
Technical Review Checks
Phase - All
Display - All Technical Checks

East Side Union High

Santa Clara County

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form AI) must be provided. **Passed**

CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) **Passed**

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission **Passed**

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

