



**2025-2026**

# **First Interim Report**

**Governing Board**

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**Los Gatos-Saratoga Union High School District  
2025-2026 First Interim Report and Multiyear Fiscal Projections**

Presented to the Governing Board on December 11, 2025

State law requires a school district to review its adopted budget and report revisions to the budget at least twice during the fiscal year. These interim budget reports provide a picture of a district's financial condition during the reporting period. Attached is the 2025-26 First Interim Report on the adopted budget, which is based upon the actual revenue and expenditures incurred as of October 31 and projections for the final eight months of the fiscal year. The report includes the state prescribed forms, supplementary schedules, and financial analysis, which combine to support a positive certification for this reporting period.

Most of the attached forms include four columns of budget data. Column A includes the Original Budget approved by the Board in June. Column B includes the Board Approved Operating Budget, which could include any budget revisions approved early this year. Because the District has not made any budget revisions yet this year, the data in Column A and Column B are identical. Column C includes Actuals to Date, as of October 31. Column D includes the Projected Year Totals, which are based upon four months of actuals (i.e., July through October) and eight months of projections (i.e., November through June). Note that when the Board approves the First Interim Report, the budget data in Column D will become the Board Approved Operating Budget for the next reporting period.

**Executive Summary**

Below is a table that compares the major revenue and expenditure categories in the 2025-26 fiscal year as they were presented in the Adopted Budget in June and as they appear in this First Interim Report. Note that not all categories are included, so the listed categories will not sum to the top line values.

Since June, revenue projections have increased by 1.6%. This is largely due to a grant of about \$900,000 in one-time funds included in the state budget. Increasing parcel tax revenue and increasing RDA pass-through property tax revenues also contributed to moderate increases in local revenue. Slight increases in secured and unsecured property tax revenues were largely offset by a large decrease in tax transfers from the County Office of Education. This is because there has been a general weakening of property tax growth across Santa Clara County, driven by assessment reductions in the commercial property sector.

District expenditure projections have grown by \$4,000,000 since June. About \$2,400,000 of this increase is the result of the 5% salary increase approved for both the certificated and classified employees and the 2% salary increase granted to management employees after the budget was adopted. The balance of the increase is attributable to increases in Services and Other Operating Expenditures, particularly liability insurance costs and contract services for software licensing and special education.

**TABLE 1 – Comparison of Major General Fund (Unrestricted and Restricted) Categories  
Adopted Budget versus First Interim for 2025-26 Fiscal Year**

	<b>Adopted Budget</b>	<b>First Interim</b>	<b>Difference</b>	<b>Change</b>
<b>Revenues</b>	84,712,815	86,056,918	1,344,103	+1.6%
LCFF/Property Taxes	71,546,719	71,608,174	61,455	+0.1%
Federal Revenue	859,677	865,212	5,535	+0.6%
Other State Revenue	4,952,073	5,798,885	846,812	+17.1%
Other Local Revenue	7,354,346	7,784,647	430,301	+5.9%
<b>Expenditures</b>	82,035,974	86,026,510	3,990,536	+4.9%
Certificated Salaries	29,826,445	31,261,864	1,435,449	+4.8%
Classified Salaries	13,129,174	13,860,547	731,373	+5.6%
Employee Benefits	23,460,947	23,806,292	345,345	+1.5%
Books and Supplies	2,368,373	2,343,124	(25,248)	-1.1%
Services and Operating Exp	12,894,267	14,373,641	1,479,374	+11.5%
Other Outgo	326,428	326,428	0	+0.0%
<b>Net Transfers from/to Other Funds</b>	<b>(2,675,000)</b>	<b>(3,318,354)</b>	<b>(643,354)</b>	<b>-24.1%</b>
<b>Net Inc (Dec) in Fund Balance</b>	<b>1,841</b>	<b>(3,287,946)</b>	<b>(3,289,787)</b>	

In addition to these changes in the General Fund, closing the books for the 2024-25 fiscal year revealed a large structural deficit in the Cafeteria Fund, largely due to errors in the projection of federal and state meal reimbursement revenue. The First Interim Report now projects the Cafeteria Fund will require a heretofore unbudgeted transfer from the General Fund of about \$435,000. The remainder of the new transfers out of the General Fund are due to increasing RDA pass-through property tax revenue, which is realized in the General Fund and, by law, transferred into the Capital Reserve Fund (Fund 40).

The District’s budget, which was balanced when adopted in June, is now projected to end the year with an operating deficit of about \$3,300,000. Revenue growth over the following two years should be enough to return the budget to balance, but this requires that property taxes continue to grow at normal rates and that no significant expenses are added to the budget without corresponding reductions.

## KEY CHANGES AND ASSUMPTIONS

### First Interim Revenue Changes and Assumptions

#### Property Taxes

Los Gatos-Saratoga Union High School District is a community funded district (also commonly referred to as a basic aid district), which means the District receives more funding from local property taxes than it would from the state’s Local Control Funding Formula (LCFF). While this means that LGS receives more

money per student than a regular LCFF district, it also means that LGS has more exposure to economic uncertainty due to delayed revenue information and potentially sudden changes in property tax revenues.

LGS property tax revenue is made up of five major components: secured roll taxes, unsecured roll taxes, RDA pass-through taxes, RDA residual taxes, and COE excess tax transfers. (1) Secure roll taxes are primarily property taxes on residential and commercial real estate and make up about 75.0% of all District revenue. (2) Unsecured roll taxes are primarily property taxes on business equipment and inventory and make up about 3.9% of District revenue. (3) RDA tax revenues come from property taxes assessed on real estate within the geographic boundaries of the former Los Gatos Redevelopment Agency, which was formed in 1991 after the Loma Prieta Earthquake to redevelop Downtown Los Gatos. Under the 1991 agreement that created the RDA, the District receives a pass-through payment from the RDA, which is about 3.7% of District revenue. This payment is made before the RDA makes payments on the long-term debt that funded its redevelopment efforts. (4) The RDA-area property tax revenue left over after making all required debt payments is distributed to the other local taxing entities (e.g., the school districts, the town, the county, the water district). This disbursement of left-over property tax is referred to as the RDA residual tax payment, and it makes up about 1.6% of District revenues. (5) Finally, the District receives a redistributed share of the property tax revenue initially paid to the Santa Clara County Office of Education, and it makes up about 1.6% of District revenue. When developing the multiyear projection, the District assumes that secure roll property tax revenue will grow by 5% each year and all other components of property tax will remain the same.

Property tax revenue projections from the 2025-26 Adopted Budget in June and this First Interim Report are provided in the following table.

**TABLE 2 – Comparison of Major Ongoing Property Tax Components**

	<b>Adopted Budget</b>	<b>First Interim</b>	<b>Difference</b>
Secured Tax Roll	64,152,750	64,548,354	395,604
Unsecured Tax Roll	3,295,148	3,347,077	51,929
RDA Pass-Thru	2,950,000	3,157,000	207,000
RDA Residual	1,275,000	1,347,000	72,000
COE Property Tax Transfers	1,885,791	1,415,713	(470,078)

**General Fund Federal Funding**

Approximately 1% of General Fund revenue comes from the federal government. The vast majority of this funding is legally restricted to special education and mental health programs. The District has traditionally received two additional federal grants, each representing less than 0.04% of District revenue. The Perkins grant supports career technical education (CTE), and the Title II, Part A grant supports professional development. Due to uncertainty in the federal public policy environment, the Adopted Budget did not include any revenue from Title II, Part A. These funds have now been appropriated and

released, so \$36,000 in federal revenue has been budgeted. This revenue will absorb expenses already in the budget.

General Fund State Funding

When the budget was adopted in June, the State of California had not adopted its 2025-26 budget, so staff relied on the Governor’s May Revised Budget Proposal, the forecasts published by the Department of Finance and the Legislative Analyst’s Office, and the guidance of School Services of California (SSC). This First Interim Report incorporates the actual state appropriations.

The District receives approximately 6.7% of its revenue from the state through a variety of funding streams. Within the LCFF allocation, the District receives a Minimum State Aid (MSA) grant and an Education Protection Account (EPA) disbursement. The Minimum State Aid is a fixed amount equal to the amount of categorical funding the District received the year before the LCFF was implemented. As a basic aid district, LGS had received this categorical funding in addition to its property taxes. When the categorical funds were rolled into the LCFF the state created the Minimum State Aid grant to hold basic aid districts harmless. MSA funding is fixed by statute and does not increase over time. The Education Protection Account disburses funds collected as part of the supplemental income tax authorized by Proposition 30 in 2012 and renewed by Proposition 55 in 2016. The District receives a total of \$150,691 through MSA and about \$600,000 from the EPA. In addition, the state reimburses 60% of the District’s prior year qualifying transportation expenses.

The District also receives several state allocations on a per pupil basis, including a Mandated Cost Block Grant, a two-tiered disbursement from the State Lottery, and Arts and Music in Schools (Proposition 28) funding. District revenues in most categories of state revenue are lower than in 2024-25 because LGS enrollment is declining faster than per pupil funding allocations are increasing. The Mandated Cost Block Grant is designed to reimburse the District for the costs of unfunded state mandates, although it comes nowhere close to fully doing so. Its revenues are unrestricted. The Lottery provides an allocation of unrestricted revenue and an allocation of revenue that must be spent on instructional materials. The AMS/Prop 28 allocation provides revenue that must be used to support arts and music programs. All of these programs are funded on a per pupil basis, which makes their revenue sensitive to changes in enrollment. LGS enrollment has been falling for several years and is projected to continue falling for at least another decade.

**TABLE 3 – Actual and Projected Enrollment and Average Daily Attendance**

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Enrollment	3,269	3,183	3,084	3,011	2,950	2,900
Avg Daily Attendance (ADA)*	3,061	3,004	2,896	2,860	2,808	2,760

\*Average Daily Attendance is the average number of students present in District schools each day, and it is the primary factor in determining the size of per pupil allocations to districts.

The majority of state revenue that appears on the District’s financial statement, however, is something of an illusion. Nearly \$3 million of restricted funds among All Other State Revenue are “STRS on Behalf of” payments. These payments are the state’s statutorily required payments into the State Teachers

Retirement System (STRS). Since the 2014-15 fiscal year, school districts have been required to record these payments on their financial statements as revenue and as an employee benefit expense. The “on behalf” payments have no direct effect on the district’s finances, apart from inflating revenues and expenses by equal amounts.

Although ongoing state revenue makes up a relatively small portion of the District’s budget, the District has received significant grants of one-time funds since 2020. These grants increased the District’s reserve accounts and have allowed it to engage in several years of deficit spending. The most recent round of these grants, however, must be spent by the end of the 2025-26 fiscal year. The enacted state budget provided an additional one-time allocation of about \$900,000, which accounts for the entire increase in state funding.

### General Fund Local Funding

The two largest components of local revenue are the District’s parcel tax and the RDA pass-through tax revenue. The current parcel tax was passed by the voters in May 2024 and will generate about 3.0% of District revenue this year. The parcel tax is used exclusively for classroom teacher salaries and benefits. In October, the county assessor’s office increased its projection for RDA pass-through revenue by \$207,000. The RDA pass-through funds are legally restricted to facilities purposes, so they are transferred to the Deferred Maintenance Fund (Fund 14) and the Capital Reserve Fund (Fund 40).

Lease rentals and interest income make up a smaller share of local revenue, combining to provide slightly less than 1% of all funds. Donations from school-connected organizations and contributions from student organizations (i.e., ASB accounts) are recorded as Other Local Revenue. In almost all cases, the purpose of these donations and contributions are determined by the grantor and matched to a specific expense. The District continues its historical practice of budgeting projected revenues and expenses connected to these donations, but the exact amount of the donations and the specific grants funded can vary significantly from year to year. The District did implement a budgeting change this year related to Other Local Revenue. Instead of budgeting all of the expenditures associated with those revenues as Supplies, the expenditures are now distributed across a variety of expenditure categories in the same proportion as the prior year’s expenditures. This practice should reduce the variance between the Adopted Budget and the final Unaudited Actuals in the Supplies category.

## **First Interim Expenditure Changes and Assumptions**

### Employee Salaries and Benefits

Employee salaries and benefits are projected to make up 81.1% of the District’s total expenditures in 2025-26, an increase from 80.4% in 2024-25. Step, column, and longevity increases are included in the projections for future years, but the costs of any negotiated salary increases are NOT included in this budget or the multiyear projection. Health and welfare benefit cost increases take effect each year on January 1. The cost increases scheduled for January 1, 2026 are reflected in the First Interim Report, and the multiyear projection assumes costs will increase by 9% per year. (The District’s historical average has been slightly more than 7%, but the standard deviation is large.) Other salary and benefit factors used in budget development are included in the table below. Key changes from the Adopted Budget in June are a

decrease in the PERS Employer Contribution rates for 2026-27 and 2026-27 and an increase in the District’s workers’ compensation insurance premium rate from 1.41% to 1.5506%.

**TABLE 4 – Planning Factors for the Multiyear Projection**

	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>
STRS Employer Contribution	19.10%	19.10%	19.10%
PERS Employer Contribution	26.81%	26.40%	26.90%
State Disability (OASDI)	6.20%	6.20%	6.20%
Medicare Employer Contribution	1.45%	1.45%	1.45%
Unemployment Insurance	0.05%	0.05%	0.05%
Workers’ Compensation	1.5506%	1.5506%	1.5506%
Certificated Step & Column	actuals	1.25%	1.25%
Classified Step & Longevity	actuals	2%	2%
Health & Welfare Benefit Increase	actuals	9%	9%
COLA on State Programs	2.30%	3.02%	3.42%
California CPI	3.09%	2.82%	2.72%
Student Enrollment	3,011	2,950	2,900

Certificated Administrative Salaries

The salary expense for certificated supervisors and administrators (Object Code 1300) increased by 8.1%, notably more than the 4.7% increase for all certificated salaries. The disparity is due to two unusual expenses for certificated administrators. First, a substitute administrator has been needed at one school to fill in for a site administrator who is on a paid leave of absence. The District rarely uses substitute administrators, and does not normally budget for them. Second, the separation agreement with the former superintendent was not fully paid until August, but it was originally budgeted to end in June.

Contract Services

Contract services has been an area of focus within the District budget for several years, as it is the expenditure area that is significantly higher than other similar districts. During budget development, budget managers were asked to pay particular attention to justifying external contracts, and some departments were able to reduce their contract service expenditures. As a result, contract services expenditures were originally budgeted to decrease by 0.2% between the 2024-25 Unaudited Actuals and the 2025-26 Adopted Budget in June. That, however, has proved to be overly optimistic, as the First Interim Report now projects contract services will grow by 9.3% over 2024-25 and by 11.5% over the June budget.

The largest growth has occurred in (1) the costs associated with special education non-public agencies, principally for one-on-one instructional aides, (2) liability insurance costs, which have been driven by unexpected payments to the District’s member-funded secondary excess liability fund, (3) software licensing costs, and (4) electricity. Increased costs for consultants have been driven by the need to

outsource the work of a vacant school psychologist position, but those costs have been directly offset by savings in employee salary and benefits costs.

**General Fund Contributions to Restricted Programs**

The First Interim Report includes total contributions of \$17,385,154 from the General Fund to restricted programs, an increase from the \$15,335,620 included in the Adopted Budget in June. Restricted programs are generally required by the state or federal government and receive at least some dedicated funding to cover their costs. If dedicated funding is insufficient to cover the full cost of the program, the District must make up the difference with a contribution from the General Fund. The two largest General Fund contributions, making up 98.5% of total contributions, are for routine restricted maintenance and special education. State law requires the District to spend at least 3% of its total General Fund expenditures on routine restricted maintenance. The budgeted General Fund contribution to RRM for 2025-26 is about \$2.5 million. In the First Interim Report, the District projects that special education expenditures in 2025-26 will exceed dedicated revenue sources by about \$14.5 million, requiring an equivalent contribution from the General Fund. All other contributions to restricted programs will equal approximately \$250,000.

The largest factor in the increased size of the special education contribution is the increased cost of the salaries and benefits of special education employees due to the 5% increases after the Adopted Budget was approved and the reclassification of many Student Resource Aides positions. A secondary factor is special education revenue from state and federal sources that is either declining or growing more slowly than expenses, leaving a larger share of program costs to be shouldered by the General Fund. The growing contribution for special education is not an issue unique to LGS, but the severity here is more pronounced. It is also important to note that special education expenses are some of the most difficult to predict and control, as they are driven by the educational rights of specific students.

**MYP and Ending Fund Balances**

Districts are required to present multiyear projections of revenue, expenditures, and ending fund balances for the budget year plus two additional fiscal years. Multiyear projections reflect realistic but conservative assumptions about revenue and the major components of District expenses. The following table summarizes the final unaudited actuals from 2024-25 and the projections for 2025-26, 2026-27, and 2027-28. Deficit spending is projected to decline as property tax revenues increase. It is important to note that there are no budgeted salary increases in the two future years beyond normal step, column, and longevity.

**TABLE 5 – Multi-Year Projections for the Unrestricted/Restricted General Fund**

	2024-25	2025-26	2026-27	2027-28
Revenue and Transfers In	82,283,021	86,331,918	88,714,181	92,209,969
LCFF/Property Taxes Revenue	68,373,370	71,608,174	74,835,591	78,224,212
All Other Revenue	13,909,651	14,448,744	13,603,590	13,710,757
Transfers In for Other Funds	0	275,000	275,000	275,000

Expenditures and Transfers Out	84,541,922	89,619,864	89,882,234	92,119,919
Salaries/Benefits	64,923,941	68,928,703	70,131,386	71,973,323
All Other Expenditures	15,607,658	17,097,807	16,157,494	16,553,242
Transfers Out to Other Funds	4,010,323	3,593,354	3,593,354	3,593,354
Net Increase (Decrease) in Fund Balance	(2,258,901)	(3,287,946)	(1,168,052)	90,049

## Reserves

The state requires districts to maintain a minimum reserve equal to 3% of General Fund expenses. LGSUHSD Board Policy 3100 requires the District to maintain a minimum reserve of 10%, with the goal of building a 16% reserve for economic uncertainty, however, Board Policy 3100 is currently suspended by Resolution #23/24-19. The budget and multiyear projection currently fulfill the 3% requirement in all three years, but in no year does the reserve reach 10%. Revenue growth reduces and then eliminates deficit spending by the third year of the multiyear projection. It is important to note, though, that the DTA and CSEA contracts are unsettled for 2026-27 and 2027-28, and these reserve percentages do not reflect salary increases beyond step, column, and longevity.

**TABLE 6 – Summary of Reserves and Components of Ending Fund Balance**

	Fund 01 – General Fund (Unrestricted and Restricted)			
	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>
Ending Fund Balance	8,134,807	4,846,861	3,678,808	3,768,858
Restricted and Nonspendable Funds	2,301,021	1,778,913	1,198,873	740,631
Available Reserve	5,833,784	3,067,948	2,479,935	3,028,226
	Fund 17 – Special Reserve (Other than Capital Outlay)			
	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>
Ending Fund Balance / Available Reserve	3,624,078	3,709,078	3,789,078	3,869,078
<b>Total Available Reserve (Funds 01 &amp; 17)</b>	<b>9,457,862</b>	<b>6,777,026</b>	<b>6,269,013</b>	<b>6,897,304</b>
Reserve Percentage	11.19%	7.56%	6.97%	7.49%

## Cash Flow

As a basic aid district, LGSUHSD receives the bulk of its funding from property taxes, which are transmitted by the county controller-treasurer in two payments, one in December and one in April. Expenses, particularly the costs of salaries and benefits, are more evenly distributed throughout the school year. This imbalance between scheduled revenues and expenses creates cash flow pressures in the first half of the school year. Declining general fund reserves have led to increased need for interfund

borrowing. The District successfully navigated this year without the need for short-term debt, but it is likely that it will be necessary to issue Tax Revenue Anticipation Notes (TRANs) in 2026-27.

### SUMMARY OF OTHER FUNDS

The District maintains separate funds to segregate special revenue and/or expenses from the General Fund. Below is a table of the ending fund balance in each fund as of June 30, 2025 and the projected ending balance as of June 30, 2026, followed by a summary of the purpose of each special fund and how that fund is expected to interact with the General Fund in 2025-26.

**TABLE 7 – Projected Ending Fund Balances as of June 30**

<b>Fund</b>		<b>Balance 6/30/25</b>	<b>Changes</b>	<b>Balance 6/30/26</b>
13	Cafeteria	13,637	0	13,637
14	Deferred Maintenance	478,061	(280,000)	198,061
17	Special Reserve (Non-Capital Outlay)	3,624,078	85,000	3,709,078
20	Postemployment Benefits	1,242,547	(275,000)	987,547
21	Building	5,414,463	(450,000)	4,964,463
25	Capital Facilities	813,890	75,000	888,890
40	Special Reserve (Capital Outlay)	14,449,081	3,626,105	18,075,186
51	Bond Redemption*	4,266,252	3,689,324	7,955,576
73	Foundation Trust	471,050	9,000	480,050

\*The Bond Redemption Fund is maintained by the county controller-treasurer. Any fund balances represent timing differences between property tax collections and bond payments.

#### Fund 13 – Cafeteria Special Revenue Fund

The Cafeteria Fund records the revenue and expenditures associated with running the cafeterias at both high schools. Revenue in this fund comes from state and federal programs to provide free meals to students and from the sale of food in the cafeteria. The Cafeteria Fund required a contribution from the General Fund this year of about \$700,000 in 2024-25. This deficit is projected to narrow to \$435,000 in 2025-26 but remain at that level for the foreseeable future. Salary and benefit costs for cafeteria staff are the largest expenses within this fund, followed by food costs and supply costs (e.g., plates, napkins).

#### Fund 14 – Deferred Maintenance Fund

The Deferred Maintenance Fund is used to hold funds that are restricted or committed to major repair or replacement of plumbing, heating, air conditioning, electrical, roofing, floors, paint, and other fixed infrastructure. Revenue in this fund comes from interest on the fund balance and an annual contribution from the General Fund, which for many years has been in the amount of \$400,000. There are many more needed deferred maintenance projects in the District than this fund can support. The Facility Master Plan

process now underway should identify the estimated cost of all needed deferred maintenance projects, which can then be used to inform the contribution to this fund in future budget years.

#### Fund 17 – Special Reserve Fund for Other Than Capital Outlay Projects

The Special Reserve Fund functions as an extension of the General Fund. The funds within it are not legally restricted and can be reassigned by the Board to any other fund for any other purpose. To use an analogy to consumer banking, if the General Fund is the District’s personal checking account, Fund 17 is its personal savings account. In recent years, revenue in this fund has come exclusively from interest on the fund balance. The Board has designated the contents of Fund 17 as a reserve for economic uncertainty. The ending fund balance as of June 30, 2025 represents about 4.3% of projected 2025-26 General Fund expenditures.

#### Fund 20 – Special Reserve Fund for Postemployment Benefits

The Postemployment Benefit Fund is used to hold funds designated to pay for health and welfare benefits of retired employees. These benefits are established as “The Plan” within the DTA and CSEA collective bargaining agreements, and they have been extended to unrepresented and management employees as well. Fund 20 is not legally a trust account, which means the Board can move the funds within it to another fund for another purpose. If Fund 20 were depleted the costs of “The Plan” would be borne by the General Fund. The District has not made contributions to Fund 20 in several years. The fund’s only revenue comes from interest on the fund balance. The budget includes a transfer from Fund 20 to the General Fund to cover the cost of retiree health care for the year. If the District makes no additional contributions to Fund 20 and continues to transfer out the full cost of retiree benefits each year, the fund will be exhausted by the end of the 2028-29 fiscal year.

#### Fund 21 – Building Fund

The Building Fund, also referred to as the Bond Fund, holds the proceeds from the sale of the District’s General Obligation Bonds. The contents of the fund are legally restricted to the purposes described in the ballot initiative voters approved to authorize the bonds in 2014. The District’s practice has been to adjust the Fund 21 budget as projects are approved by the Board.

#### Fund 25 – Capital Facilities Fund

The Capital Facilities Fund, also referred to as the Developer Fee Fund, holds fees paid to the District by real estate developers and homeowners who construct new square footage of residential or commercial structures within the district boundaries. The contents of this fund are legally restricted to mitigating the overcrowding of school facilities. The Facility Master Plan process now underway will identify any instances of overcrowding that would be eligible for mitigation by this fund.

#### Fund 40 – Special Reserve Fund for Capital Outlay Projects

The Special Reserve for Capital Outlay, often just referred to as Fund 40, holds revenue specifically for facility projects that are not legally required to be kept in Fund 21 or Fund 25. The revenue within Fund 40 comes from facility rental fees and from RDA pass-thru taxes (see Property Taxes above). Both of these sources are legally restricted to facilities purposes. The District’s practice has been to adjust the Fund 40 budget as projects and purchases are approved by the Board.

#### Fund 51 – Bond Interest and Redemption Fund

The Bond Redemption Fund is used to hold property tax revenues that are collected to make payments on the District’s long-term General Obligation Bonds. This fund is controlled by the county controller-treasurer, and its contents are unavailable for anything other than its intended purpose.

#### Fund 73 – Foundation Private-Purpose Trust Fund

The Foundation Trust Fund holds any bequest or donation covered by a formal trust agreement. Its funds are restricted to the purposes specified in the individual agreement.

### **Conclusion**

Returning the budget to balance will consume nearly all new revenue over the next three years, which will significantly inhibit the District’s ability to provide additional salary increases to employees, which could have implications for the District’s ability to recruit and retain high quality staff. There is also more uncertainty than usual in the local economic outlook, which could impact the stability of local property tax increases and, in turn, the District’s core revenue. Decreasing General Fund reserves leave the District somewhat more vulnerable to economic downturns.

As such, staff propose to take a variety of steps to reduce deficit spending. First, between now and the Second Interim Report, staff will work to move eligible nondiscretionary one-time expenses to the new one-time discretionary block grant. This will not directly reduce deficit spending, but it will have the effect of moving money from the restricted fund balance to the unrestricted fund balance. Second, staff will continue to evaluate ways in which to reduce the structural deficit in the Cafeteria Fund in order to reduce its need for General Fund resources. Third, staff will evaluate all contract services across the District and identify discretionary services that can be terminated. Fourth, staff will examine special education spending to determine if there are any opportunities for savings. Fifth, staff will conduct program evaluations to determine if there are areas where expenses and/or staffing should be adjusted. Finally, sixth, staff will try to identify ways in which to leverage areas where it has abundant resources (e.g., facilities-restricted sources) to provide some expense relief to the General Fund (e.g., through additional energy efficiency improvements).

### **Recommendation**

Los Gatos-Saratoga Union High School District will be able to meet its financial obligations during the 2025-26 budget year and the two subsequent years. It is recommended that the Board approve the First Interim Report presented here and in the attached documents, revise its adopted budget accordingly, and submit a positive certification to the County Superintendent of Schools.

#

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

Signed:   
District Superintendent or Designee

Date: December 5, 2025

Printed Name: Patrick Bernhardt

Title: Executive Director of Business Services

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

To the County Superintendent of Schools:

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

Meeting Date: December 11, 2025

Signed: \_\_\_\_\_  
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X

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: Patrick Bernhardt

Telephone: (408) 354-2520

Title: Executive Director of Business Services

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

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

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

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>A. REVENUES</b>								
1) LCFF Sources		8010-8099	69,660,928.00	69,660,928.00	2,955,888.76	70,192,461.00	531,533.00	0.8%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,359,592.00	1,359,592.00	312,408.00	1,275,356.00	(84,236.00)	-6.2%
4) Other Local Revenue		8600-8799	3,279,154.00	3,279,154.00	212,508.78	3,477,429.68	198,275.68	6.0%
5) TOTAL, REVENUES			74,299,674.00	74,299,674.00	3,480,805.54	74,945,246.68		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	25,105,404.00	25,105,404.00	7,970,234.89	26,412,447.00	(1,307,043.00)	-5.2%
2) Classified Salaries		2000-2999	8,993,273.00	8,993,273.00	2,799,852.88	9,365,305.00	(372,032.00)	-4.1%
3) Employee Benefits		3000-3999	16,401,091.00	16,401,091.00	5,172,220.07	16,760,379.00	(359,288.00)	-2.2%
4) Books and Supplies		4000-4999	893,788.00	893,788.00	201,410.21	879,348.14	14,439.86	1.6%
5) Services and Other Operating Expenditures		5000-5999	6,373,387.00	6,373,387.00	2,490,646.89	6,509,746.47	(136,359.47)	-2.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	24,243.05	(24,243.05)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	326,428.00	326,428.00	104,519.68	326,428.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(85,583.00)	(85,583.00)	0.00	(84,268.00)	(1,315.00)	1.5%
9) TOTAL, EXPENDITURES			58,007,788.00	58,007,788.00	18,738,884.62	60,193,628.66		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			16,291,886.00	16,291,886.00	(15,258,079.08)	14,751,618.02		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	275,000.00	275,000.00	0.00	275,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	600,000.00	436,354.00	(436,354.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(15,335,620.00)	(15,335,620.00)	0.00	(17,385,154.52)	(2,049,534.52)	13.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,060,620.00)	(15,060,620.00)	(600,000.00)	(17,546,508.52)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,231,266.00	1,231,266.00	(15,858,079.08)	(2,794,890.50)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,862,838.79	5,862,838.79		5,862,838.79	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)			5,862,838.79	5,862,838.79		5,862,838.79		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,862,838.79	5,862,838.79		5,862,838.79		
2) Ending Balance, June 30 (E + F1e)			7,094,104.79	7,094,104.79		3,067,948.29		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	7,094,104.79	7,094,104.79		3,067,948.29		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	150,691.00	150,691.00	90,416.00	150,691.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	603,070.00	603,070.00	154,701.00	618,802.00	15,732.00	2.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	172,943.00	172,943.00	0.00	173,290.00	347.00	0.2%
Timber Yield Tax		8022	3,000.00	3,000.00	0.00	2,400.00	(600.00)	-20.0%
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	64,152,750.00	64,152,750.00	0.00	64,548,354.00	395,604.00	0.6%
Unsecured Roll Taxes		8042	3,295,148.00	3,295,148.00	2,710,015.26	3,347,077.00	51,929.00	1.6%
Prior Years' Taxes		8043	8,326.00	8,326.00	756.50	4,847.00	(3,479.00)	-41.8%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,275,000.00	1,275,000.00	0.00	1,347,000.00	72,000.00	5.6%
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			69,660,928.00	69,660,928.00	2,955,888.76	70,192,461.00	531,533.00	0.8%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			69,660,928.00	69,660,928.00	2,955,888.76	70,192,461.00	531,533.00	0.8%
<b>FEDERAL REVENUE</b>								
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%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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	220,020.00	220,020.00	0.00	222,388.00	2,368.00	1.1%
Lottery - Unrestricted and Instructional Materials		8560	582,741.00	582,741.00	0.00	527,286.00	(55,455.00)	-9.5%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Arts and Music in Schools (Prop 28)	6770	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	556,831.00	556,831.00	312,408.00	525,682.00	(31,149.00)	-5.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,359,592.00</b>	<b>1,359,592.00</b>	<b>312,408.00</b>	<b>1,275,356.00</b>	<b>(84,236.00)</b>	<b>-6.2%</b>
<b>OTHER LOCAL REVENUE</b>								
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	2,464,800.00	2,464,800.00	0.00	2,570,554.68	105,754.68	4.3%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
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	304,354.00	304,354.00	134,527.24	396,875.00	92,521.00	30.4%
Interest		8660	485,000.00	485,000.00	33,983.58	485,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	25,000.00	25,000.00	43,997.96	25,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,279,154.00</b>	<b>3,279,154.00</b>	<b>212,508.78</b>	<b>3,477,429.68</b>	<b>198,275.68</b>	<b>6.0%</b>
<b>TOTAL, REVENUES</b>			<b>74,299,674.00</b>	<b>74,299,674.00</b>	<b>3,480,805.54</b>	<b>74,945,246.68</b>	<b>645,572.68</b>	<b>0.9%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	19,689,847.00	19,689,847.00	6,105,179.91	20,637,491.00	(947,644.00)	-4.8%
Certificated Pupil Support Salaries		1200	1,612,686.00	1,612,686.00	508,231.74	1,694,106.00	(81,420.00)	-5.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,107,775.00	3,107,775.00	1,122,752.79	3,371,410.00	(263,635.00)	-8.5%
Other Certificated Salaries		1900	695,096.00	695,096.00	234,070.45	709,440.00	(14,344.00)	-2.1%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>25,105,404.00</b>	<b>25,105,404.00</b>	<b>7,970,234.89</b>	<b>26,412,447.00</b>	<b>(1,307,043.00)</b>	<b>-5.2%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	548,600.00	548,600.00	23,820.00	576,030.00	(27,430.00)	-5.0%
Classified Support Salaries		2200	3,485,000.00	3,485,000.00	1,166,229.79	3,633,828.00	(148,828.00)	-4.3%
Classified Supervisors' and Administrators' Salaries		2300	901,304.00	901,304.00	307,526.79	922,940.00	(21,636.00)	-2.4%
Clerical, Technical and Office Salaries		2400	3,736,284.00	3,736,284.00	1,217,203.43	3,900,429.00	(164,145.00)	-4.4%
Other Classified Salaries		2900	322,085.00	322,085.00	85,072.87	332,078.00	(9,993.00)	-3.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>8,993,273.00</b>	<b>8,993,273.00</b>	<b>2,799,852.88</b>	<b>9,365,305.00</b>	<b>(372,032.00)</b>	<b>-4.1%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	4,724,248.00	4,724,248.00	1,529,677.19	5,013,526.00	(289,278.00)	-6.1%
PERS		3201-3202	2,223,201.00	2,223,201.00	652,311.16	2,147,344.00	75,857.00	3.4%
OASDI/Medicare/Alternative		3301-3302	1,043,542.00	1,043,542.00	321,742.74	1,077,198.00	(33,656.00)	-3.2%
Health and Welfare Benefits		3401-3402	7,617,049.00	7,617,049.00	2,401,813.70	7,646,217.00	(29,168.00)	-0.4%
Unemployment Insurance		3501-3502	21,533.00	21,533.00	5,336.81	23,279.00	(1,746.00)	-8.1%
Workers' Compensation		3601-3602	473,490.00	473,490.00	165,620.79	554,787.00	(81,297.00)	-17.2%
OPEB, Allocated		3701-3702	275,000.00	275,000.00	86,980.84	275,000.00	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	23,028.00	23,028.00	8,736.84	23,028.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>16,401,091.00</b>	<b>16,401,091.00</b>	<b>5,172,220.07</b>	<b>16,760,379.00</b>	<b>(359,288.00)</b>	<b>-2.2%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	2,000.00	2,000.00	8,193.43	15,000.00	(13,000.00)	-650.0%
Books and Other Reference Materials		4200	2,300.00	2,300.00	1,258.03	3,350.00	(1,050.00)	-45.7%
Materials and Supplies		4300	731,688.00	731,688.00	154,940.82	670,854.58	60,833.42	8.3%
Noncapitalized Equipment		4400	157,800.00	157,800.00	37,017.93	190,143.56	(32,343.56)	-20.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>893,788.00</b>	<b>893,788.00</b>	<b>201,410.21</b>	<b>879,348.14</b>	<b>14,439.86</b>	<b>1.6%</b>

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>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	152,125.00	152,125.00	28,981.88	163,925.00	(11,800.00)	-7.8%
Dues and Memberships		5300	64,650.00	64,650.00	34,043.00	64,650.00	0.00	0.0%
Insurance		5400-5450	775,000.00	775,000.00	714,298.23	1,000,000.00	(225,000.00)	-29.0%
Operations and Housekeeping Services		5500	2,560,250.00	2,560,250.00	723,798.54	2,584,175.00	(23,925.00)	-0.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	187,985.00	187,985.00	102,985.58	183,031.42	4,953.58	2.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,489,387.00	2,489,387.00	844,902.53	2,371,230.05	118,156.95	4.7%
Communications		5900	138,990.00	138,990.00	41,637.13	137,735.00	1,255.00	0.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>6,373,387.00</b>	<b>6,373,387.00</b>	<b>2,490,646.89</b>	<b>6,509,746.47</b>	<b>(136,359.47)</b>	<b>-2.1%</b>
<b>CAPITAL OUTLAY</b>								
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	24,243.05	(24,243.05)	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>24,243.05</b>	<b>(24,243.05)</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	13,000.00	13,000.00	0.00	13,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	248,762.00	248,762.00	82,920.68	248,762.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	9,087.00	9,087.00	0.00	9,087.00	0.00	0.0%
Other Debt Service - Principal		7439	55,579.00	55,579.00	21,599.00	55,579.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			326,428.00	326,428.00	104,519.68	326,428.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(85,583.00)	(85,583.00)	0.00	(84,268.00)	(1,315.00)	1.5%
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			(85,583.00)	(85,583.00)	0.00	(84,268.00)	(1,315.00)	1.5%
TOTAL, EXPENDITURES			58,007,788.00	58,007,788.00	18,738,884.62	60,193,628.66	(2,185,840.66)	-3.8%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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	275,000.00	275,000.00	0.00	275,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			275,000.00	275,000.00	0.00	275,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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	600,000.00	436,354.00	(436,354.00)	New
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	600,000.00	436,354.00	(436,354.00)	New
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								

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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(15,335,620.00)	(15,335,620.00)	0.00	(17,385,154.52)	(2,049,534.52)	13.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(15,335,620.00)	(15,335,620.00)	0.00	(17,385,154.52)	(2,049,534.52)	13.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(15,060,620.00)	(15,060,620.00)	(600,000.00)	(17,546,508.52)	(2,485,888.52)	16.5%

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,885,791.00	1,885,791.00	0.00	1,415,713.00	(470,078.00)	-24.9%
2) Federal Revenue		8100-8299	859,677.00	859,677.00	9,236.43	865,212.00	5,535.00	0.6%
3) Other State Revenue		8300-8599	3,592,481.00	3,592,481.00	1,068,569.00	4,523,529.00	931,048.00	25.9%
4) Other Local Revenue		8600-8799	4,075,192.00	4,075,192.00	384,305.10	4,307,218.00	232,026.00	5.7%
5) TOTAL, REVENUES			10,413,141.00	10,413,141.00	1,462,110.53	11,111,672.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	4,721,041.00	4,721,041.00	1,513,964.22	4,849,447.00	(128,406.00)	-2.7%
2) Classified Salaries		2000-2999	4,135,901.00	4,135,901.00	1,328,292.50	4,495,242.00	(359,341.00)	-8.7%
3) Employee Benefits		3000-3999	7,059,856.00	7,059,856.00	1,303,107.19	7,045,913.00	13,943.00	0.2%
4) Books and Supplies		4000-4999	1,474,585.00	1,474,585.00	248,283.39	1,463,776.73	10,808.27	0.7%
5) Services and Other Operating Expenditures		5000-5999	6,520,880.00	6,520,880.00	1,059,693.59	7,863,895.30	(1,343,015.30)	-20.6%
6) Capital Outlay		6000-6999	30,340.00	30,340.00	0.00	30,340.00	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	85,583.00	85,583.00	0.00	84,268.00	1,315.00	1.5%
9) TOTAL, EXPENDITURES			24,028,186.00	24,028,186.00	5,453,340.89	25,832,882.03		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(13,615,045.00)	(13,615,045.00)	(3,991,230.36)	(14,721,210.03)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	2,950,000.00	2,950,000.00	0.00	3,157,000.00	(207,000.00)	-7.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	15,335,620.00	15,335,620.00	0.00	17,385,154.52	2,049,534.52	13.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			12,385,620.00	12,385,620.00	0.00	14,228,154.52		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,229,425.00)	(1,229,425.00)	(3,991,230.36)	(493,055.51)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,271,968.69	2,271,968.69		2,271,968.69	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,271,968.69	2,271,968.69		2,271,968.69		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,271,968.69	2,271,968.69		2,271,968.69		
2) Ending Balance, June 30 (E + F1e)			1,042,543.69	1,042,543.69		1,778,913.18		
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	1,042,543.69	1,042,543.69		1,778,913.18		
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		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	1,885,791.00	1,885,791.00	0.00	1,415,713.00	(470,078.00)	-24.9%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,885,791.00	1,885,791.00	0.00	1,415,713.00	(470,078.00)	-24.9%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	651,144.00	651,144.00	0.00	645,367.00	(5,777.00)	-0.9%
Special Education Discretionary Grants		8182	38,109.00	38,109.00	0.00	38,109.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	9,078.14	36,313.00	36,313.00	New
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	35,424.00	35,424.00	0.00	35,423.00	(1.00)	0.0%
All Other Federal Revenue	All Other	8290	135,000.00	135,000.00	158.29	110,000.00	(25,000.00)	-18.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>859,677.00</b>	<b>859,677.00</b>	<b>9,236.43</b>	<b>865,212.00</b>	<b>5,535.00</b>	<b>0.6%</b>
<b>OTHER STATE REVENUE</b>								
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	250,182.00	250,182.00	0.00	206,529.00	(43,653.00)	-17.4%
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	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	18,533.00	18,533.00	0.00	0.00	(18,533.00)	-100.0%
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	345,038.00	345,038.00	237,720.00	396,199.00	51,161.00	14.8%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,978,728.00	2,978,728.00	830,849.00	3,920,801.00	942,073.00	31.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,592,481.00</b>	<b>3,592,481.00</b>	<b>1,068,569.00</b>	<b>4,523,529.00</b>	<b>931,048.00</b>	<b>25.9%</b>
<b>OTHER LOCAL REVENUE</b>								
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	2,950,000.00	2,950,000.00	0.00	3,157,000.00	207,000.00	7.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	135,000.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,045,471.00	1,045,471.00	226,112.10	1,070,497.00	25,026.00	2.4%
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	79,721.00	79,721.00	23,193.00	79,721.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,075,192.00</b>	<b>4,075,192.00</b>	<b>384,305.10</b>	<b>4,307,218.00</b>	<b>232,026.00</b>	<b>5.7%</b>
<b>TOTAL, REVENUES</b>			<b>10,413,141.00</b>	<b>10,413,141.00</b>	<b>1,462,110.53</b>	<b>11,111,672.00</b>	<b>698,531.00</b>	<b>6.7%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	3,304,716.00	3,304,716.00	1,061,694.57	3,441,669.00	(136,953.00)	-4.1%
Certificated Pupil Support Salaries		1200	803,723.00	803,723.00	223,372.00	743,877.00	59,846.00	7.4%
Certificated Supervisors' and Administrators' Salaries		1300	266,416.00	266,416.00	105,393.11	277,555.00	(11,139.00)	-4.2%
Other Certificated Salaries		1900	346,186.00	346,186.00	123,504.54	386,346.00	(40,160.00)	-11.6%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>4,721,041.00</b>	<b>4,721,041.00</b>	<b>1,513,964.22</b>	<b>4,849,447.00</b>	<b>(128,406.00)</b>	<b>-2.7%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,574,854.00	1,574,854.00	467,574.16	1,699,558.00	(124,704.00)	-7.9%
Classified Support Salaries		2200	1,765,920.00	1,765,920.00	557,973.07	1,898,625.00	(132,705.00)	-7.5%
Classified Supervisors' and Administrators' Salaries		2300	443,765.00	443,765.00	161,407.57	468,576.00	(24,811.00)	-5.6%
Clerical, Technical and Office Salaries		2400	50,606.00	50,606.00	29,944.28	56,640.00	(6,034.00)	-11.9%
Other Classified Salaries		2900	300,756.00	300,756.00	111,393.42	371,843.00	(71,087.00)	-23.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>4,135,901.00</b>	<b>4,135,901.00</b>	<b>1,328,292.50</b>	<b>4,495,242.00</b>	<b>(359,341.00)</b>	<b>-8.7%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	3,536,934.00	3,536,934.00	283,497.10	3,564,374.00	(27,440.00)	-0.8%
PERS		3201-3202	1,016,217.00	1,016,217.00	293,419.64	1,036,364.00	(20,147.00)	-2.0%
OASDI/Medicare/Alternative		3301-3302	383,479.00	383,479.00	119,879.72	409,267.00	(25,788.00)	-6.7%
Health and Welfare Benefits		3401-3402	1,992,414.00	1,992,414.00	560,366.10	1,883,636.00	108,778.00	5.5%
Unemployment Insurance		3501-3502	5,347.00	5,347.00	1,399.42	5,407.00	(60.00)	-1.1%
Workers' Compensation		3601-3602	122,875.00	122,875.00	43,559.05	144,275.00	(21,400.00)	-17.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,590.00	2,590.00	986.16	2,590.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>7,059,856.00</b>	<b>7,059,856.00</b>	<b>1,303,107.19</b>	<b>7,045,913.00</b>	<b>13,943.00</b>	<b>0.2%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	600,000.00	600,000.00	67,374.03	600,000.00	0.00	0.0%
Books and Other Reference Materials		4200	50.00	50.00	13,023.61	1,550.00	(1,500.00)	-3,000.0%
Materials and Supplies		4300	722,035.00	722,035.00	134,156.27	694,879.73	27,155.27	3.8%
Noncapitalized Equipment		4400	152,500.00	152,500.00	33,729.48	167,347.00	(14,847.00)	-9.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,474,585.00</b>	<b>1,474,585.00</b>	<b>248,283.39</b>	<b>1,463,776.73</b>	<b>10,808.27</b>	<b>0.7%</b>

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>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	40,976.00	40,976.00	9,091.31	81,915.30	(40,939.30)	-99.9%
Dues and Memberships		5300	100.00	100.00	1,770.00	100.00	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	619,906.00	619,906.00	176,484.23	625,206.00	(5,300.00)	-0.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,859,598.00	5,859,598.00	870,618.15	7,151,574.00	(1,291,976.00)	-22.0%
Communications		5900	300.00	300.00	1,729.90	5,100.00	(4,800.00)	-1,600.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>6,520,880.00</b>	<b>6,520,880.00</b>	<b>1,059,693.59</b>	<b>7,863,895.30</b>	<b>(1,343,015.30)</b>	<b>-20.6%</b>
<b>CAPITAL OUTLAY</b>								
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	30,340.00	30,340.00	0.00	30,340.00	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>30,340.00</b>	<b>30,340.00</b>	<b>0.00</b>	<b>30,340.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	85,583.00	85,583.00	0.00	84,268.00	1,315.00	1.5%
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			85,583.00	85,583.00	0.00	84,268.00	1,315.00	1.5%
TOTAL, EXPENDITURES			24,028,186.00	24,028,186.00	5,453,340.89	25,832,882.03	(1,804,696.03)	-7.5%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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	2,950,000.00	2,950,000.00	0.00	3,157,000.00	(207,000.00)	-7.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,950,000.00	2,950,000.00	0.00	3,157,000.00	(207,000.00)	-7.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								

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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	15,335,620.00	15,335,620.00	0.00	17,385,154.52	2,049,534.52	13.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			15,335,620.00	15,335,620.00	0.00	17,385,154.52	2,049,534.52	13.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			12,385,620.00	12,385,620.00	0.00	14,228,154.52	(1,842,534.52)	-14.9%

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	71,546,719.00	71,546,719.00	2,955,888.76	71,608,174.00	61,455.00	0.1%
2) Federal Revenue		8100-8299	859,677.00	859,677.00	9,236.43	865,212.00	5,535.00	0.6%
3) Other State Revenue		8300-8599	4,952,073.00	4,952,073.00	1,380,977.00	5,798,885.00	846,812.00	17.1%
4) Other Local Revenue		8600-8799	7,354,346.00	7,354,346.00	596,813.88	7,784,647.68	430,301.68	5.9%
5) TOTAL, REVENUES			84,712,815.00	84,712,815.00	4,942,916.07	86,056,918.68		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	29,826,445.00	29,826,445.00	9,484,199.11	31,261,894.00	(1,435,449.00)	-4.8%
2) Classified Salaries		2000-2999	13,129,174.00	13,129,174.00	4,128,145.38	13,860,547.00	(731,373.00)	-5.6%
3) Employee Benefits		3000-3999	23,460,947.00	23,460,947.00	6,475,327.26	23,806,292.00	(345,345.00)	-1.5%
4) Books and Supplies		4000-4999	2,368,373.00	2,368,373.00	449,693.60	2,343,124.87	25,248.13	1.1%
5) Services and Other Operating Expenditures		5000-5999	12,894,267.00	12,894,267.00	3,550,340.48	14,373,641.77	(1,479,374.77)	-11.5%
6) Capital Outlay		6000-6999	30,340.00	30,340.00	0.00	54,583.05	(24,243.05)	-79.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	326,428.00	326,428.00	104,519.68	326,428.00	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			82,035,974.00	82,035,974.00	24,192,225.51	86,026,510.69		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,676,841.00	2,676,841.00	(19,249,309.44)	30,407.99		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	275,000.00	275,000.00	0.00	275,000.00	0.00	0.0%
b) Transfers Out		7600-7629	2,950,000.00	2,950,000.00	600,000.00	3,593,354.00	(643,354.00)	-21.8%
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			(2,675,000.00)	(2,675,000.00)	(600,000.00)	(3,318,354.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,841.00	1,841.00	(19,849,309.44)	(3,287,946.01)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,134,807.48	8,134,807.48		8,134,807.48	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)			8,134,807.48	8,134,807.48		8,134,807.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,134,807.48	8,134,807.48		8,134,807.48		
2) Ending Balance, June 30 (E + F1e)			8,136,648.48	8,136,648.48		4,846,861.47		
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	1,042,543.69	1,042,543.69		1,778,913.18		
c) Committed								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	7,094,104.79	7,094,104.79		3,067,948.29		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	150,691.00	150,691.00	90,416.00	150,691.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	603,070.00	603,070.00	154,701.00	618,802.00	15,732.00	2.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	172,943.00	172,943.00	0.00	173,290.00	347.00	0.2%
Timber Yield Tax		8022	3,000.00	3,000.00	0.00	2,400.00	(600.00)	-20.0%
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	64,152,750.00	64,152,750.00	0.00	64,548,354.00	395,604.00	0.6%
Unsecured Roll Taxes		8042	3,295,148.00	3,295,148.00	2,710,015.26	3,347,077.00	51,929.00	1.6%
Prior Years' Taxes		8043	8,326.00	8,326.00	756.50	4,847.00	(3,479.00)	-41.8%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,275,000.00	1,275,000.00	0.00	1,347,000.00	72,000.00	5.6%
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			69,660,928.00	69,660,928.00	2,955,888.76	70,192,461.00	531,533.00	0.8%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	1,885,791.00	1,885,791.00	0.00	1,415,713.00	(470,078.00)	-24.9%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			71,546,719.00	71,546,719.00	2,955,888.76	71,608,174.00	61,455.00	0.1%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	651,144.00	651,144.00	0.00	645,367.00	(5,777.00)	-0.9%
Special Education Discretionary Grants		8182	38,109.00	38,109.00	0.00	38,109.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%

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)
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	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	9,078.14	36,313.00	36,313.00	New
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	35,424.00	35,424.00	0.00	35,423.00	(1.00)	0.0%
All Other Federal Revenue	All Other	8290	135,000.00	135,000.00	158.29	110,000.00	(25,000.00)	-18.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>859,677.00</b>	<b>859,677.00</b>	<b>9,236.43</b>	<b>865,212.00</b>	<b>5,535.00</b>	<b>0.6%</b>
<b>OTHER STATE REVENUE</b>								
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	220,020.00	220,020.00	0.00	222,388.00	2,368.00	1.1%
Lottery - Unrestricted and Instructional Materials		8560	832,923.00	832,923.00	0.00	733,815.00	(99,108.00)	-11.9%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	18,533.00	18,533.00	0.00	0.00	(18,533.00)	-100.0%
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	345,038.00	345,038.00	237,720.00	396,199.00	51,161.00	14.8%
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	3,535,559.00	3,535,559.00	1,143,257.00	4,446,483.00	910,924.00	25.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER STATE REVENUE			4,952,073.00	4,952,073.00	1,380,977.00	5,798,885.00	846,812.00	17.1%
<b>OTHER LOCAL REVENUE</b>								
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	2,464,800.00	2,464,800.00	0.00	2,570,554.68	105,754.68	4.3%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	2,950,000.00	2,950,000.00	0.00	3,157,000.00	207,000.00	7.0%
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	304,354.00	304,354.00	134,527.24	396,875.00	92,521.00	30.4%
Interest		8660	485,000.00	485,000.00	33,983.58	485,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	135,000.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,070,471.00	1,070,471.00	270,110.06	1,095,497.00	25,026.00	2.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	79,721.00	79,721.00	23,193.00	79,721.00	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%

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 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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>7,354,346.00</b>	<b>7,354,346.00</b>	<b>596,813.88</b>	<b>7,784,647.68</b>	<b>430,301.68</b>	<b>5.9%</b>
<b>TOTAL, REVENUES</b>			<b>84,712,815.00</b>	<b>84,712,815.00</b>	<b>4,942,916.07</b>	<b>86,056,918.68</b>	<b>1,344,103.68</b>	<b>1.6%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	22,994,563.00	22,994,563.00	7,166,874.48	24,079,160.00	(1,084,597.00)	-4.7%
Certificated Pupil Support Salaries		1200	2,416,409.00	2,416,409.00	731,603.74	2,437,983.00	(21,574.00)	-0.9%
Certificated Supervisors' and Administrators' Salaries		1300	3,374,191.00	3,374,191.00	1,228,145.90	3,648,965.00	(274,774.00)	-8.1%
Other Certificated Salaries		1900	1,041,282.00	1,041,282.00	357,574.99	1,095,786.00	(54,504.00)	-5.2%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>29,826,445.00</b>	<b>29,826,445.00</b>	<b>9,484,199.11</b>	<b>31,261,894.00</b>	<b>(1,435,449.00)</b>	<b>-4.8%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	2,123,454.00	2,123,454.00	491,394.16	2,275,588.00	(152,134.00)	-7.2%
Classified Support Salaries		2200	5,250,920.00	5,250,920.00	1,724,202.86	5,532,453.00	(281,533.00)	-5.4%
Classified Supervisors' and Administrators' Salaries		2300	1,345,069.00	1,345,069.00	468,934.36	1,391,516.00	(46,447.00)	-3.5%
Clerical, Technical and Office Salaries		2400	3,786,890.00	3,786,890.00	1,247,147.71	3,957,069.00	(170,179.00)	-4.5%
Other Classified Salaries		2900	622,841.00	622,841.00	196,466.29	703,921.00	(81,080.00)	-13.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>13,129,174.00</b>	<b>13,129,174.00</b>	<b>4,128,145.38</b>	<b>13,860,547.00</b>	<b>(731,373.00)</b>	<b>-5.6%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	8,261,182.00	8,261,182.00	1,813,174.29	8,577,900.00	(316,718.00)	-3.8%
PERS		3201-3202	3,239,418.00	3,239,418.00	945,730.80	3,183,708.00	55,710.00	1.7%
OASDI/Medicare/Alternative		3301-3302	1,427,021.00	1,427,021.00	441,622.46	1,486,465.00	(59,444.00)	-4.2%
Health and Welfare Benefits		3401-3402	9,609,463.00	9,609,463.00	2,962,179.80	9,529,853.00	79,610.00	0.8%
Unemployment Insurance		3501-3502	26,880.00	26,880.00	6,736.23	28,686.00	(1,806.00)	-6.7%
Workers' Compensation		3601-3602	596,365.00	596,365.00	209,179.84	699,062.00	(102,697.00)	-17.2%
OPEB, Allocated		3701-3702	275,000.00	275,000.00	86,980.84	275,000.00	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	25,618.00	25,618.00	9,723.00	25,618.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>23,460,947.00</b>	<b>23,460,947.00</b>	<b>6,475,327.26</b>	<b>23,806,292.00</b>	<b>(345,345.00)</b>	<b>-1.5%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	602,000.00	602,000.00	75,567.46	615,000.00	(13,000.00)	-2.2%
Books and Other Reference Materials		4200	2,350.00	2,350.00	14,281.64	4,900.00	(2,550.00)	-108.5%
Materials and Supplies		4300	1,453,723.00	1,453,723.00	289,097.09	1,365,734.31	87,988.69	6.1%
Noncapitalized Equipment		4400	310,300.00	310,300.00	70,747.41	357,490.56	(47,190.56)	-15.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,368,373.00</b>	<b>2,368,373.00</b>	<b>449,693.60</b>	<b>2,343,124.87</b>	<b>25,248.13</b>	<b>1.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	193,101.00	193,101.00	38,073.19	245,840.30	(52,739.30)	-27.3%
Dues and Memberships		5300	64,750.00	64,750.00	35,813.00	64,750.00	0.00	0.0%
Insurance		5400-5450	775,000.00	775,000.00	714,298.23	1,000,000.00	(225,000.00)	-29.0%
Operations and Housekeeping Services		5500	2,560,250.00	2,560,250.00	723,798.54	2,584,175.00	(23,925.00)	-0.9%

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)
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	807,891.00	807,891.00	279,469.81	808,237.42	(346.42)	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	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,348,985.00	8,348,985.00	1,715,520.68	9,522,804.05	(1,173,819.05)	-14.1%
Communications		5900	139,290.00	139,290.00	43,367.03	142,835.00	(3,545.00)	-2.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>12,894,267.00</b>	<b>12,894,267.00</b>	<b>3,550,340.48</b>	<b>14,373,641.77</b>	<b>(1,479,374.77)</b>	<b>-11.5%</b>
<b>CAPITAL OUTLAY</b>								
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	30,340.00	30,340.00	0.00	54,583.05	(24,243.05)	-79.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>30,340.00</b>	<b>30,340.00</b>	<b>0.00</b>	<b>54,583.05</b>	<b>(24,243.05)</b>	<b>-79.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	13,000.00	13,000.00	0.00	13,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	248,762.00	248,762.00	82,920.68	248,762.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	9,087.00	9,087.00	0.00	9,087.00	0.00	0.0%
Other Debt Service - Principal		7439	55,579.00	55,579.00	21,599.00	55,579.00	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, OTHER OUTGO (excluding Transfers of Indirect Costs)			326,428.00	326,428.00	104,519.68	326,428.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			82,035,974.00	82,035,974.00	24,192,225.51	86,026,510.69	(3,990,536.69)	-4.9%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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	275,000.00	275,000.00	0.00	275,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			275,000.00	275,000.00	0.00	275,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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	600,000.00	436,354.00	(436,354.00)	New
Other Authorized Interfund Transfers Out		7619	2,950,000.00	2,950,000.00	0.00	3,157,000.00	(207,000.00)	-7.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,950,000.00	2,950,000.00	600,000.00	3,593,354.00	(643,354.00)	-21.8%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,675,000.00)	(2,675,000.00)	(600,000.00)	(3,318,354.00)	643,354.00	-24.1%

Resource	Description	2025-26 Projected Totals
6019	Student Support and Professional Development Discretionary Block Grant (SSPDDBG)	910,375.00
6300	Lottery: Instructional Materials	427,456.09
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	353,110.30
7435	Learning Recovery Emergency Block Grant	20,537.00
7810	Other Restricted State	64,488.35
9010	Other Restricted Local	2,946.44
Total, Restricted Balance		1,778,913.18

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>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	2,998.25	2,998.25	2,998.25	2,998.25	0.00	0.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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	0.00	0.00	0.00	0.00	0.0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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	0.00	0.00	0.00	0.00	0.0%
<b>4. Total, District Regular ADA</b> <b>(Sum of Lines A1 through A3)</b>	2,998.25	2,998.25	2,998.25	2,998.25	0.00	0.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	4.25	4.25	4.25	4.25	0.00	0.0%
c. Special Education-NPS/LCI	13.00	13.00	13.00	13.00	0.00	0.0%
d. Special Education Extended Year	1.00	1.00	1.00	1.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
<b>g. Total, District Funded County Program ADA</b> <b>(Sum of Lines A5a through A5f)</b>	18.25	18.25	18.25	18.25	0.00	0.0%
<b>6. TOTAL DISTRICT ADA</b> <b>(Sum of Line A4 and Line A5g)</b>	3,016.50	3,016.50	3,016.50	3,016.50	0.00	0.0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>8. Charter School ADA</b> <b>(Enter Charter School ADA using</b> <b>Tab C. Charter School ADA)</b>						

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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
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	
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>2. District Funded County Program ADA</b>						
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	
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. Adults in Correctional Facilities</b>					0.00	
<b>5. County Operations Grant ADA</b>					0.00	
<b>6. Charter School ADA</b> (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>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>					0.00	
<b>2. Charter School County Program Alternative Education ADA</b>						
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	
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Charter School Funded County Program ADA</b>						
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	
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>					0.00	
<b>6. Charter School County Program Alternative Education ADA</b>						
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	
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>7. Charter School Funded County Program ADA</b>						
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	
<b>f. Total, Charter School Funded County Program ADA</b>						

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):		NOVEMBER								
A. BEGINNING CASH			13,554,215.00	10,239,968.78	(3,060,187.44)	3,536,021.34	3,457,998.12	7,567,756.90	7,945,756.42	11,255,816.57
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		22,604.00	22,604.00	177,305.00	22,604.00	0.00	154,700.50	9,041.46	(20,693.49)
Property Taxes	8020-8079		0.00	0.00	4,671.00	2,706,101.00	11,634,636.00	10,000,000.00	10,000,000.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	550,000.00	0.00
Federal Revenue	8100-8299		1,830.00	2,768.00	(2,768.00)	7,406.00	246.00	0.00	0.00	400,000.00
Other State Revenue	8300-8599		96,447.00	96,447.00	96,447.00	96,447.00	222,388.00	183,453.75	38,578.80	43,722.64
Other Local Revenue	8600-8799		33,072.78	80,884.78	68,821.78	546,325.78	(44,669.22)	779,322.78	162,856.04	163,493.81
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			153,953.78	202,703.78	344,476.78	3,378,883.78	11,812,600.78	11,117,477.03	10,760,476.30	586,522.96
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		429,697.00	3,016,437.00	3,028,420.00	3,009,646.00	3,065,977.00	3,016,772.77	3,016,772.77	3,016,772.77
Classified Salaries	2000-2999		651,352.00	1,059,756.00	1,257,277.00	1,159,761.00	1,414,691.00	1,108,843.76	1,108,843.76	1,386,054.70
Employee Benefits	3000-3999		1,051,507.00	1,783,790.00	1,829,948.00	1,810,082.00	1,842,545.00	1,833,084.48	1,904,503.36	1,904,503.36
Books and Supplies	4000-4999		5,096.00	122,954.00	143,936.00	177,707.00	156,769.00	164,018.74	164,018.74	164,018.74
Services	5000-5999		470,330.00	1,057,735.00	949,675.00	1,072,600.00	1,144,890.00	1,293,627.76	1,293,627.76	1,293,627.76
Capital Outlay	6000-6999		0.00	0.00	0.00	0.00	1,140.00	0.00	13,645.76	0.00
Other Outgo	7000-7499		20,730.00	31,530.00	26,130.00	26,130.00	26,130.00	26,130.00	26,130.00	26,130.00
Interfund Transfers Out	7600-7629		150,000.00	450,000.00	0.00	0.00	200,000.00	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			2,778,712.00	7,522,202.00	7,235,386.00	7,255,926.00	7,852,142.00	7,442,477.51	7,527,542.15	7,791,107.33
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	32,205.84	(216,003.00)	215,909.00	(92,724.00)	92,724.00	(97,591.00)	92,000.00	(92,000.00)	0.00
Accounts Receivable	9200-9299	1,680,871.17	836,243.00	161,900.00	143,570.00	239,005.00	251,765.00	100,000.00	100,000.00	100,000.00
Due From Other Funds	9310	316,171.00	0.00	316,171.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	17,904.00	0.00	(18,300.00)	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Other Current Assets	9340	1,494,610.00	0.00	0.00	0.00	0.00	0.00	0.00	1,494,610.00	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
<b>SUBTOTAL</b>		<b>3,523,858.01</b>	<b>620,240.00</b>	<b>693,980.00</b>	<b>68,750.00</b>	<b>331,729.00</b>	<b>135,874.00</b>	<b>192,000.00</b>	<b>1,502,610.00</b>	<b>100,000.00</b>
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	435,024.00	1,246,102.00	451,682.00	75,832.00	8,666.00	(809.00)	1,000.00	(1,000.00)	1,000.00
Due To Other Funds	9610	(3,463,964.00)	0.00	6,456,748.00	(13,475,000.00)	(3,500,000.00)	0.00	3,500,000.00	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	0.00	0.00	0.00	20,000.00	137,557.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	1,438,484.00	0.00	0.00	0.00	0.00	0.00	0.00	1,438,484.00	0.00
<b>SUBTOTAL</b>		<b>(1,590,456.00)</b>	<b>1,246,102.00</b>	<b>6,908,430.00</b>	<b>(13,379,168.00)</b>	<b>(3,353,777.00)</b>	<b>(809.00)</b>	<b>3,501,000.00</b>	<b>1,437,484.00</b>	<b>1,000.00</b>
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	(63,626.00)	233,792.00	39,200.00	113,513.00	12,617.00	12,000.00	12,000.00	12,000.00
<b>TOTAL BALANCE SHEET ITEMS</b>		<b>5,114,314.01</b>	<b>(689,488.00)</b>	<b>(5,980,658.00)</b>	<b>13,487,118.00</b>	<b>3,799,019.00</b>	<b>149,300.00</b>	<b>(3,297,000.00)</b>	<b>77,126.00</b>	<b>111,000.00</b>
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			<b>(3,314,246.22)</b>	<b>(13,300,156.22)</b>	<b>6,596,208.78</b>	<b>(78,023.22)</b>	<b>4,109,758.78</b>	<b>377,999.52</b>	<b>3,310,060.15</b>	<b>(7,093,584.37)</b>
<b>F. ENDING CASH (A + E)</b>			<b>10,239,968.78</b>	<b>(3,060,187.44)</b>	<b>3,536,021.34</b>	<b>3,457,998.12</b>	<b>7,567,756.90</b>	<b>7,945,756.42</b>	<b>11,255,816.57</b>	<b>4,162,232.20</b>
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name): NOVEMBER									
A. BEGINNING CASH		4,162,232.20	8,416,329.26	23,589,793.17	16,231,553.30				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	134,007.01	(20,693.49)	(20,693.49)	134,007.01	154,700.50	0.00	769,493.01	769,493.00
Property Taxes	8020-8079	14,000,000.00	21,077,560.00	0.00	0.00	0.00	0.00	69,422,968.00	69,422,968.00
Miscellaneous Funds	8080-8099	550,000.00	0.00	315,713.00	0.00	0.00	0.00	1,415,713.00	1,415,713.00
Federal Revenue	8100-8299	27,000.00	27,000.00	1,730.00	400,000.00	0.00	0.00	865,212.00	865,212.00
Other State Revenue	8300-8599	227,176.39	43,722.64	43,722.64	4,426,878.39	183,453.75	0.00	5,798,885.00	5,798,885.00
Other Local Revenue	8600-8799	284,743.81	1,448,771.15	163,493.81	4,037,242.40	60,288.00	0.00	7,784,647.70	7,784,647.68
Interfund Transfers In	8900-8929	0.00	0.00	0.00	275,000.00	0.00	0.00	275,000.00	275,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		15,222,927.21	22,576,360.30	503,965.96	9,273,127.80	398,442.25	0.00	86,331,918.71	86,331,918.68
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,016,772.77	3,016,772.77	3,016,772.77	611,076.24	0.00	0.00	31,261,889.86	31,261,894.00
Classified Salaries	2000-2999	1,108,843.76	1,108,843.76	1,386,054.70	1,110,229.81	0.00	0.00	13,860,551.25	13,860,547.00
Employee Benefits	3000-3999	1,904,503.36	1,904,503.36	1,904,503.36	4,132,819.90	0.00	0.00	23,806,293.18	23,806,292.00
Books and Supplies	4000-4999	164,018.74	164,018.74	328,037.48	588,532.05	0.00	0.00	2,343,125.23	2,343,124.87
Services	5000-5999	1,293,627.76	1,293,627.76	1,293,627.76	1,916,653.26	0.00	0.00	14,373,649.82	14,373,641.77
Capital Outlay	6000-6999	13,645.76	0.00	13,645.76	12,505.74	0.00	0.00	54,583.02	54,583.05
Other Outgo	7000-7499	26,130.00	26,130.00	32,564.00	32,564.00	0.00	0.00	326,428.00	326,428.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	2,793,354.00	0.00	0.00	3,593,354.00	3,593,354.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		7,527,542.15	7,513,896.39	7,975,205.83	11,197,735.00	0.00	0.00	89,619,874.36	89,619,864.69
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	129,890.00	0.00	0.00	32,205.00	
Accounts Receivable	9200-9299	100,000.00	100,000.00	100,000.00	(551,611.00)	0.00	0.00	1,680,872.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	316,171.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	396.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	1,494,610.00	
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		100,000.00	100,000.00	100,000.00	(421,325.00)	0.00	0.00	3,523,858.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(1,000.00)	1,000.00	(1,000.00)	(1,052,449.00)	(294,000.00)	0.00	435,024.00	
Due To Other Funds	9610	3,554,288.00	0.00	0.00	0.00	0.00	0.00	(3,463,964.00)	
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	(157,557.00)	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	1,438,484.00	
SUBTOTAL		3,553,288.00	1,000.00	(1,000.00)	(1,052,449.00)	(451,557.00)	0.00	(1,590,456.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910	12,000.00	12,000.00	12,000.00	(407,496.00)	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		(3,441,288.00)	111,000.00	113,000.00	223,628.00	451,557.00	0.00	5,114,314.00	
E. NET INCREASE/DECREASE (B - C + D)		4,254,097.06	15,173,463.91	(7,358,239.87)	(1,700,979.20)	849,999.25	0.00	1,826,358.35	(3,287,946.01)
F. ENDING CASH (A + E)		8,416,329.26	23,589,793.17	16,231,553.30	14,530,574.10				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								15,380,573.35	

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	70,192,461.00	4.60%	73,419,878.70	4.62%	76,808,667.29
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,275,356.00	(.27%)	1,271,944.43	(.23%)	1,269,026.76
4. Other Local Revenues	8600-8799	3,477,429.68	1.65%	3,534,830.49	2.16%	3,611,032.27
5. Other Financing Sources						
a. Transfers In	8900-8929	275,000.00	0.00%	275,000.00	0.00%	275,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(17,385,154.52)	(1.09%)	(17,196,040.57)	3.92%	(17,870,267.53)
6. Total (Sum lines A1 thru A5c)		57,835,092.16	6.00%	61,305,613.05	4.55%	64,093,458.79
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				26,412,447.00		26,742,602.60
b. Step & Column Adjustment				330,155.60		334,282.53
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	26,412,447.00	1.25%	26,742,602.60	1.25%	27,076,885.13
2. Classified Salaries						
a. Base Salaries				9,365,305.00		9,552,611.10
b. Step & Column Adjustment				187,306.10		191,052.22
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,365,305.00	2.00%	9,552,611.10	2.00%	9,743,663.32
3. Employee Benefits	3000-3999	16,760,379.00	4.70%	17,548,328.69	5.28%	18,474,825.40
4. Books and Supplies	4000-4999	879,348.14	2.82%	904,145.76	2.72%	928,738.54
5. Services and Other Operating Expenditures	5000-5999	6,509,746.47	(1.02%)	6,443,180.34	2.72%	6,618,298.85
6. Capital Outlay	6000-6999	24,243.05	0.00%	24,243.05	0.00%	24,243.05
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	326,428.00	0.00%	326,428.00	0.00%	326,428.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(84,268.00)	0.00%	(84,268.00)	0.00%	(84,268.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	436,354.00	0.00%	436,354.00	0.00%	436,354.00
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)		60,629,982.66	2.08%	61,893,625.54	2.67%	63,545,168.29
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(2,794,890.50)		(588,012.49)		548,290.50
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,862,838.79		3,067,948.29		2,479,935.80
2. Ending Fund Balance (Sum lines C and D1)		3,067,948.29		2,479,935.80		3,028,226.30
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	3,067,948.29		2,479,935.80		3,028,226.30
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,067,948.29		2,479,935.80		3,028,226.30
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	3,067,948.29		2,479,935.80		3,028,226.30
(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	3,709,078.40		3,789,078.00		3,869,078.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		6,777,026.69		6,269,013.80		6,897,304.30
<b>F. ASSUMPTIONS</b>						
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.						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	1,415,713.00	0.00%	1,415,713.00	0.00%	1,415,713.00
2. Federal Revenues	8100-8299	865,212.00	0.00%	865,212.00	0.00%	865,212.00
3. Other State Revenues	8300-8599	4,523,529.00	(20.54%)	3,594,197.18	.11%	3,597,973.08
4. Other Local Revenues	8600-8799	4,307,218.00	.70%	4,337,406.02	.69%	4,367,344.65
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	17,385,154.52	(1.09%)	17,196,040.57	3.92%	17,870,267.53
6. Total (Sum lines A1 thru A5c)		28,496,826.52	(3.82%)	27,408,568.77	2.58%	28,116,510.26
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				4,849,447.00		4,745,550.06
b. Step & Column Adjustment				59,803.85		59,319.39
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(163,700.79)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,849,447.00	(2.14%)	4,745,550.06	1.25%	4,804,869.45
2. Classified Salaries						
a. Base Salaries				4,495,242.00		4,426,000.32
b. Step & Column Adjustment				89,904.84		88,520.01
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(159,146.52)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,495,242.00	(1.54%)	4,426,000.32	2.00%	4,514,520.33
3. Employee Benefits	3000-3999	7,045,913.00	1.00%	7,116,294.48	3.40%	7,358,560.63
4. Books and Supplies	4000-4999	1,463,776.73	(48.22%)	757,916.91	(1.76%)	744,554.47
5. Services and Other Operating Expenditures	5000-5999	7,863,895.30	(1.58%)	7,739,814.05	2.71%	7,949,213.56
6. Capital Outlay	6000-6999	30,340.00	0.00%	30,340.00	0.00%	30,340.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	84,268.00	(81.38%)	15,693.00	0.00%	15,693.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,157,000.00	0.00%	3,157,000.00	0.00%	3,157,000.00
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)		28,989,882.03	(3.45%)	27,988,608.82	2.09%	28,574,751.44
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(493,055.51)		(580,040.05)		(458,241.18)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,271,968.69		1,778,913.18		1,198,873.13
2. Ending Fund Balance (Sum lines C and D1)		1,778,913.18		1,198,873.13		740,631.95
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,778,913.18		1,198,873.13		740,631.95
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,778,913.18		1,198,873.13		740,631.95
<b>E. AVAILABLE RESERVES</b>						
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)						
<b>F. ASSUMPTIONS</b>						
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						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	71,608,174.00	4.51%	74,835,591.70	4.53%	78,224,380.29
2. Federal Revenues	8100-8299	865,212.00	0.00%	865,212.00	0.00%	865,212.00
3. Other State Revenues	8300-8599	5,798,885.00	(16.08%)	4,866,141.61	.02%	4,866,999.84
4. Other Local Revenues	8600-8799	7,784,647.68	1.13%	7,872,236.51	1.35%	7,978,376.92
5. Other Financing Sources						
a. Transfers In	8900-8929	275,000.00	0.00%	275,000.00	0.00%	275,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		86,331,918.68	2.76%	88,714,181.82	3.94%	92,209,969.05
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				31,261,894.00		31,488,152.66
b. Step & Column Adjustment				389,959.45		393,601.92
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(163,700.79)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	31,261,894.00	.72%	31,488,152.66	1.25%	31,881,754.58
2. Classified Salaries						
a. Base Salaries				13,860,547.00		13,978,611.42
b. Step & Column Adjustment				277,210.94		279,572.23
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(159,146.52)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,860,547.00	.85%	13,978,611.42	2.00%	14,258,183.65
3. Employee Benefits	3000-3999	23,806,292.00	3.61%	24,664,623.17	4.74%	25,833,386.03
4. Books and Supplies	4000-4999	2,343,124.87	(29.07%)	1,662,062.67	.68%	1,673,293.01
5. Services and Other Operating Expenditures	5000-5999	14,373,641.77	(1.33%)	14,182,994.39	2.71%	14,567,512.41
6. Capital Outlay	6000-6999	54,583.05	0.00%	54,583.05	0.00%	54,583.05
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	326,428.00	0.00%	326,428.00	0.00%	326,428.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	(68,575.00)	0.00%	(68,575.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,593,354.00	0.00%	3,593,354.00	0.00%	3,593,354.00
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)		89,619,864.69	.29%	89,882,234.36	2.49%	92,119,919.73
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(3,287,946.01)		(1,168,052.54)		90,049.32
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,134,807.48		4,846,861.47		3,678,808.93
2. Ending Fund Balance (Sum lines C and D1)		4,846,861.47		3,678,808.93		3,678,858.25
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,778,913.18		1,198,873.13		740,631.95
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
2. Unassigned/Unappropriated	9790	3,067,948.29		2,479,935.80		3,028,226.30
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,846,861.47		3,678,808.93		3,768,858.25
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	3,067,948.29		2,479,935.80		3,028,226.30
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,709,078.40		3,789,078.00		3,869,078.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		6,777,026.69		6,269,013.80		6,897,304.30
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.56%		6.97%		7.49%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	YES					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		2,998.25		2,732.30		2,625.47
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		89,619,864.69		89,882,234.36		92,119,919.73
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)		89,619,864.69		89,882,234.36		92,119,919.73
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,688,595.94		2,696,467.03		2,763,597.59
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,688,595.94		2,696,467.03		2,763,597.59
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	5,000.00	0.00	0.00	0.00				
Other Sources/Uses Detail					275,000.00	3,593,354.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(5,000.00)	0.00	0.00				
Other Sources/Uses Detail					436,354.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					400,000.00	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	275,000.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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				
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,757,000.00	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					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								

First 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				
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								
<b>TOTALS</b>	<b>5,000.00</b>	<b>(5,000.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>3,868,354.00</b>	<b>3,868,354.00</b>		

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>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	490,000.00	490,000.00	42,949.65	440,000.00	(50,000.00)	-10.2%
3) Other State Revenue		8300-8599	1,360,000.00	1,360,000.00	277,705.34	1,220,000.00	(140,000.00)	-10.3%
4) Other Local Revenue		8600-8799	253,000.00	253,000.00	14,897.38	86,000.00	(167,000.00)	-66.0%
5) TOTAL, REVENUES			2,103,000.00	2,103,000.00	335,552.37	1,746,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	827,655.00	827,655.00	248,564.94	940,413.00	(112,758.00)	-13.6%
3) Employee Benefits		3000-3999	497,962.00	497,962.00	149,144.98	519,554.00	(21,592.00)	-4.3%
4) Books and Supplies		4000-4999	610,300.00	610,300.00	227,205.87	677,250.00	(66,950.00)	-11.0%
5) Services and Other Operating Expenditures		5000-5999	28,608.44	28,608.44	18,026.49	34,437.00	(5,828.56)	-20.4%
6) Capital Outlay		6000-6999	0.00	0.00	13,587.12	10,700.00	(10,700.00)	New
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			1,964,525.44	1,964,525.44	656,529.40	2,182,354.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			138,474.56	138,474.56	(320,977.03)	(436,354.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	600,000.00	436,354.00	436,354.00	New
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	600,000.00	436,354.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			138,474.56	138,474.56	279,022.97	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,637.20	13,637.20		13,637.20	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,637.20	13,637.20		13,637.20		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,637.20	13,637.20		13,637.20		
2) Ending Balance, June 30 (E + F1e)			152,111.76	152,111.76		13,637.20		
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	152,111.76	152,111.76		13,637.20		
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		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	490,000.00	490,000.00	42,949.65	440,000.00	(50,000.00)	-10.2%
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			490,000.00	490,000.00	42,949.65	440,000.00	(50,000.00)	-10.2%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	1,360,000.00	1,360,000.00	277,705.34	1,220,000.00	(140,000.00)	-10.3%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,360,000.00	1,360,000.00	277,705.34	1,220,000.00	(140,000.00)	-10.3%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	250,000.00	250,000.00	14,442.40	83,000.00	(167,000.00)	-66.8%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	130.48	3,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	324.50	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			253,000.00	253,000.00	14,897.38	86,000.00	(167,000.00)	-66.0%
TOTAL, REVENUES			2,103,000.00	2,103,000.00	335,552.37	1,746,000.00		
<b>CERTIFICATED SALARIES</b>								
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%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	714,847.00	714,847.00	209,118.26	822,073.00	(107,226.00)	-15.0%
Classified Supervisors' and Administrators' Salaries		2300	112,808.00	112,808.00	39,446.68	118,340.00	(5,532.00)	-4.9%
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			827,655.00	827,655.00	248,564.94	940,413.00	(112,758.00)	-13.6%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	227,835.00	227,835.00	63,883.50	238,143.00	(10,308.00)	-4.5%
OASDI/Medicare/Alternative		3301-3302	63,315.00	63,315.00	18,976.92	71,941.00	(8,626.00)	-13.6%
Health and Welfare Benefits		3401-3402	194,865.00	194,865.00	62,309.04	194,420.00	445.00	0.2%
Unemployment Insurance		3501-3502	413.00	413.00	124.04	470.00	(57.00)	-13.8%
Workers' Compensation		3601-3602	11,534.00	11,534.00	3,851.48	14,580.00	(3,046.00)	-26.4%
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			497,962.00	497,962.00	149,144.98	519,554.00	(21,592.00)	-4.3%
<b>BOOKS AND SUPPLIES</b>								
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	95,300.00	95,300.00	40,370.78	95,300.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	19,883.95	31,950.00	(31,950.00)	New
Food		4700	515,000.00	515,000.00	166,951.14	550,000.00	(35,000.00)	-6.8%
TOTAL, BOOKS AND SUPPLIES			610,300.00	610,300.00	227,205.87	677,250.00	(66,950.00)	-11.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	4,228.32	5,829.00	(5,829.00)	New
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	13,500.00	13,500.00	2,617.95	13,500.00	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	(5,000.00)	(5,000.00)	0.00	(5,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,108.44	20,108.44	11,180.22	20,108.00	.44	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,608.44	28,608.44	18,026.49	34,437.00	(5,828.56)	-20.4%
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	13,587.12	10,700.00	(10,700.00)	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			0.00	0.00	13,587.12	10,700.00	(10,700.00)	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
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			1,964,525.44	1,964,525.44	656,529.40	2,182,354.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	0.00	0.00	600,000.00	436,354.00	436,354.00	New
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	600,000.00	436,354.00	436,354.00	New
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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	600,000.00	436,354.00		

Resource	Description	2025-26 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	10,013.50
5314	Child Nutrition: NSLP Equipment Assistance Grants	3,623.70
Total, Restricted Balance		13,637.20

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>A. REVENUES</b>								
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	20,000.00	20,000.00	1,656.99	20,000.00	0.00	0.0%
5) TOTAL, REVENUES			20,000.00	20,000.00	1,656.99	20,000.00		
<b>B. EXPENDITURES</b>								
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	700,000.00	700,000.00	247,307.73	700,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	150,068.11	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			700,000.00	700,000.00	397,375.84	700,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(680,000.00)	(680,000.00)	(395,718.85)	(680,000.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	400,000.00	400,000.00	0.00	400,000.00	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			400,000.00	400,000.00	0.00	400,000.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(280,000.00)	(280,000.00)	(395,718.85)	(280,000.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	478,061.41	478,061.41		478,061.41	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)			478,061.41	478,061.41		478,061.41		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			478,061.41	478,061.41		478,061.41		
2) Ending Balance, June 30 (E + F1e)			198,061.41	198,061.41		198,061.41		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	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	198,061.41	198,061.41		198,061.41		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
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%
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	1,656.99	20,000.00	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%
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			20,000.00	20,000.00	1,656.99	20,000.00	0.00	0.0%
TOTAL, REVENUES			20,000.00	20,000.00	1,656.99	20,000.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	700,000.00	700,000.00	207,535.73	700,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%

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)
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	39,772.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			700,000.00	700,000.00	247,307.73	700,000.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
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	121,266.11	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	28,802.00	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	150,068.11	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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			700,000.00	700,000.00	397,375.84	700,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	400,000.00	400,000.00	0.00	400,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			400,000.00	400,000.00	0.00	400,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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)			400,000.00	400,000.00	0.00	400,000.00		

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)
<b>A. REVENUES</b>								
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	85,000.00	85,000.00	2,859.51	85,000.00	0.00	0.0%
5) TOTAL, REVENUES			85,000.00	85,000.00	2,859.51	85,000.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			85,000.00	85,000.00	2,859.51	85,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			85,000.00	85,000.00	2,859.51	85,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,624,078.40	3,624,078.40		3,624,078.40	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)			3,624,078.40	3,624,078.40		3,624,078.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,624,078.40	3,624,078.40		3,624,078.40		
2) Ending Balance, June 30 (E + F1e)			3,709,078.40	3,709,078.40		3,709,078.40		
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								
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	3,709,078.40	3,709,078.40		3,709,078.40		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	85,000.00	85,000.00	2,859.51	85,000.00	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%
TOTAL, OTHER LOCAL REVENUE			85,000.00	85,000.00	2,859.51	85,000.00	0.00	0.0%
TOTAL, REVENUES			85,000.00	85,000.00	2,859.51	85,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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)
<b>A. REVENUES</b>								
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	20,000.00	20,000.00	2,127.43	20,000.00	0.00	0.0%
5) TOTAL, REVENUES			20,000.00	20,000.00	2,127.43	20,000.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			20,000.00	20,000.00	2,127.43	20,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	275,000.00	275,000.00	0.00	275,000.00	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			(275,000.00)	(275,000.00)	0.00	(275,000.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(255,000.00)	(255,000.00)	2,127.43	(255,000.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,242,547.27	1,242,547.27		1,242,547.27	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,242,547.27	1,242,547.27		1,242,547.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,242,547.27	1,242,547.27		1,242,547.27		
2) Ending Balance, June 30 (E + F1e)			987,547.27	987,547.27		987,547.27		
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								
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	987,547.27	987,547.27		987,547.27		

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		
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	20,000.00	20,000.00	2,127.43	20,000.00	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%
TOTAL, OTHER LOCAL REVENUE			20,000.00	20,000.00	2,127.43	20,000.00	0.00	0.0%
TOTAL, REVENUES			20,000.00	20,000.00	2,127.43	20,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	275,000.00	275,000.00	0.00	275,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			275,000.00	275,000.00	0.00	275,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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			(275,000.00)	(275,000.00)	0.00	(275,000.00)		
(a - b + c - d + e)			(275,000.00)	(275,000.00)	0.00	(275,000.00)		

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)
<b>A. REVENUES</b>								
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	150,000.00	150,000.00	10,324.84	150,000.00	0.00	0.0%
5) TOTAL, REVENUES			150,000.00	150,000.00	10,324.84	150,000.00		
<b>B. EXPENDITURES</b>								
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	8,987.13	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	3,750.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	600,000.00	600,000.00	519,606.72	600,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			600,000.00	600,000.00	532,343.85	600,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(450,000.00)	(450,000.00)	(522,019.01)	(450,000.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(450,000.00)	(450,000.00)	(522,019.01)	(450,000.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,414,463.00	5,414,463.00		5,414,463.00	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)			5,414,463.00	5,414,463.00		5,414,463.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,414,463.00	5,414,463.00		5,414,463.00		
2) Ending Balance, June 30 (E + F1e)			4,964,463.00	4,964,463.00		4,964,463.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	1,144,724.15	1,144,724.15		1,144,724.15		
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	3,819,738.85	3,819,738.85		3,819,738.85		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
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	150,000.00	150,000.00	10,324.84	150,000.00	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%
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			150,000.00	150,000.00	10,324.84	150,000.00	0.00	0.0%
TOTAL, REVENUES			150,000.00	150,000.00	10,324.84	150,000.00		
<b>CLASSIFIED SALARIES</b>								
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%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>BOOKS AND SUPPLIES</b>								
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	4,792.01	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	4,195.12	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	8,987.13	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	3,750.00	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	3,750.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
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	600,000.00	600,000.00	519,606.72	600,000.00	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			600,000.00	600,000.00	519,606.72	600,000.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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			600,000.00	600,000.00	532,343.85	600,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%

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>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	1,144,724.15
Total, Restricted Balance		1,144,724.15

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>A. REVENUES</b>								
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	165,000.00	165,000.00	76,001.30	165,000.00	0.00	0.0%
5) TOTAL, REVENUES			165,000.00	165,000.00	76,001.30	165,000.00		
<b>B. EXPENDITURES</b>								
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	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	20,442.00	30,000.00	(30,000.00)	New
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			60,000.00	60,000.00	20,442.00	90,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			105,000.00	105,000.00	55,559.30	75,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			105,000.00	105,000.00	55,559.30	75,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	813,890.70	813,890.70		813,890.70	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)			813,890.70	813,890.70		813,890.70		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			813,890.70	813,890.70		813,890.70		
2) Ending Balance, June 30 (E + F1e)			918,890.70	918,890.70		888,890.70		
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								
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	27,719.42	27,719.42		27,719.42		

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)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER STATE REVENUE</b>								
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
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	15,000.00	15,000.00	1,036.27	15,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	150,000.00	150,000.00	74,965.03	150,000.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			165,000.00	165,000.00	76,001.30	165,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			165,000.00	165,000.00	76,001.30	165,000.00		
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
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	20,442.00	30,000.00	(30,000.00)	New
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	20,442.00	30,000.00	(30,000.00)	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, EXPENDITURES</b>			60,000.00	60,000.00	20,442.00	90,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								

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>Proceeds</b>								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	861,171.28
Total, Restricted Balance		861,171.28

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>A. REVENUES</b>								
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	1,099,105.50	1,099,105.50	321,374.95	1,099,105.50	0.00	0.0%
5) TOTAL, REVENUES			1,099,105.50	1,099,105.50	321,374.95	1,099,105.50		
<b>B. EXPENDITURES</b>								
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	377.64	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	34.94	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	9,752.52	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	130,000.00	130,000.00	167,513.95	130,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	100,000.00	100,000.00	96,617.62	100,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			230,000.00	230,000.00	274,296.67	230,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			869,105.50	869,105.50	47,078.28	869,105.50		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,550,000.00	2,550,000.00	0.00	2,757,000.00	207,000.00	8.1%
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			2,550,000.00	2,550,000.00	0.00	2,757,000.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,419,105.50	3,419,105.50	47,078.28	3,626,105.50		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,449,081.17	14,449,081.17		14,449,081.17	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)			14,449,081.17	14,449,081.17		14,449,081.17		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,449,081.17	14,449,081.17		14,449,081.17		
2) Ending Balance, June 30 (E + F1e)			17,868,186.67	17,868,186.67		18,075,186.67		
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	17,679,270.89	17,679,270.89		17,886,270.89		
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	188,915.78	188,915.78		188,915.78		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	260,000.00	260,000.00	138,337.07	260,000.00	0.00	0.0%
Interest		8660	175,000.00	175,000.00	2,317.88	175,000.00	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%
Other Local Revenue								
All Other Local Revenue		8699	664,105.50	664,105.50	180,720.00	664,105.50	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			1,099,105.50	1,099,105.50	321,374.95	1,099,105.50	0.00	0.0%
TOTAL, REVENUES			1,099,105.50	1,099,105.50	321,374.95	1,099,105.50		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	377.64	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	377.64	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
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	28.89	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	.19	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	5.86	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	34.94	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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	9,752.52	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	9,752.52	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	130,000.00	130,000.00	122,513.95	130,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	45,000.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>130,000.00</b>	<b>130,000.00</b>	<b>167,513.95</b>	<b>130,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
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	96,617.62	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	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>100,000.00</b>	<b>100,000.00</b>	<b>96,617.62</b>	<b>100,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>230,000.00</b>	<b>230,000.00</b>	<b>274,296.67</b>	<b>230,000.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,550,000.00	2,550,000.00	0.00	2,757,000.00	207,000.00	8.1%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>2,550,000.00</b>	<b>2,550,000.00</b>	<b>0.00</b>	<b>2,757,000.00</b>	<b>207,000.00</b>	<b>8.1%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			2,550,000.00	2,550,000.00	0.00	2,757,000.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	17,886,270.89
Total, Restricted Balance		17,886,270.89

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>A. REVENUES</b>								
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	40,645.00	40,645.00	154.20	40,645.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,182,357.00	16,182,357.00	98,116.35	16,182,357.00	0.00	0.0%
5) TOTAL, REVENUES			16,223,002.00	16,223,002.00	98,270.55	16,223,002.00		
<b>B. EXPENDITURES</b>								
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	12,533,678.00	12,533,678.00	3,918,700.00	12,533,678.00	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			12,533,678.00	12,533,678.00	3,918,700.00	12,533,678.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,689,324.00	3,689,324.00	(3,820,429.45)	3,689,324.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,689,324.00	3,689,324.00	(3,820,429.45)	3,689,324.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,266,252.56	4,266,252.56		4,266,252.56	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)			4,266,252.56	4,266,252.56		4,266,252.56		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,266,252.56	4,266,252.56		4,266,252.56		
2) Ending Balance, June 30 (E + F1e)			7,955,576.56	7,955,576.56		7,955,576.56		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	7,950,553.48	7,950,553.48		7,950,553.48		
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	5,023.08	5,023.08		5,023.08		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	40,645.00	40,645.00	154.20	40,645.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			40,645.00	40,645.00	154.20	40,645.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	11,279,998.00	11,279,998.00	26,038.37	11,279,998.00	0.00	0.0%
Unsecured Roll		8612	116,405.00	116,405.00	30,602.07	116,405.00	0.00	0.0%
Prior Years' Taxes		8613	2,129.00	2,129.00	180.95	2,129.00	0.00	0.0%
Supplemental Taxes		8614	358,969.00	358,969.00	40,254.66	358,969.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	277.00	277.00	21.82	277.00	0.00	0.0%
Interest		8660	91,641.00	91,641.00	1,018.48	91,641.00	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%
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	4,332,938.00	4,332,938.00	0.00	4,332,938.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,182,357.00	16,182,357.00	98,116.35	16,182,357.00	0.00	0.0%
TOTAL, REVENUES			16,223,002.00	16,223,002.00	98,270.55	16,223,002.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	9,330,000.00	9,330,000.00	2,440,000.00	9,330,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	3,203,678.00	3,203,678.00	1,478,700.00	3,203,678.00	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)			12,533,678.00	12,533,678.00	3,918,700.00	12,533,678.00	0.00	0.0%
TOTAL, EXPENDITURES			12,533,678.00	12,533,678.00	3,918,700.00	12,533,678.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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	7,950,553.48
Total, Restricted Balance		7,950,553.48

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>A. REVENUES</b>								
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	9,000.00	9,000.00	806.49	9,000.00	0.00	0.0%
5) TOTAL, REVENUES			9,000.00	9,000.00	806.49	9,000.00		
<b>B. EXPENSES</b>								
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	0.00	0.00	2,000.00	0.00	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			0.00	0.00	2,000.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)</b>			9,000.00	9,000.00	(1,193.51)	9,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			9,000.00	9,000.00	(1,193.51)	9,000.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	471,050.28	471,050.28		471,050.28	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)			471,050.28	471,050.28		471,050.28		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			471,050.28	471,050.28		471,050.28		
2) Ending Net Position, June 30 (E + F1e)			480,050.28	480,050.28		480,050.28		

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>Components of Ending Net Position</b>								
a) Net Investment in Capital Assets		9796	480,050.28	471,721.94		480,050.28		
b) Restricted Net Position		9797	0.00	8,328.34		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	9,000.00	9,000.00	806.49	9,000.00	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,000.00	9,000.00	806.49	9,000.00	0.00	0.0%
TOTAL, REVENUES			9,000.00	9,000.00	806.49	9,000.00		
<b>CERTIFICATED SALARIES</b>								
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%
<b>CLASSIFIED SALARIES</b>								
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%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	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)
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%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
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	0.00	0.00	2,000.00	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 EXPENSES			0.00	0.00	2,000.00	0.00	0.00	0.0%
<b>DEPRECIATION AND AMORTIZATION</b>								
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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			0.00	0.00	2,000.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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

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

Los Gatos-Saratoga 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)** - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
13-5314-0-0000-0000-9740	5314	9740	\$3,623.70

Explanation: This balance represents a prior-prior-year error in posting unrealized revenue. The resource will be exhausted this fiscal year, and this exception will not carry forward into FY27.

**CHK-RESOURCExOBJECTB - (Informational)** - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
13-5314-0-0000-0000-9791	5314	9791	\$3,623.70

Explanation: This balance represents a prior-prior-year error in posting unrealized revenue. The resource will be exhausted this fiscal year, and this exception will not carry forward into FY27.

**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**

<b>INTERFD-IN-OUT - (Warning)</b> - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<b><u>Passed</u></b>
<b>INTERFD-INDIRECT - (Warning)</b> - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<b><u>Passed</u></b>
<b>INTERFD-INDIRECT-FN - (Warning)</b> - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<b><u>Passed</u></b>
<b>INTRAFD-DIR-COST - (Fatal)</b> - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<b><u>Passed</u></b>
<b>INTRAFD-INDIRECT - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<b><u>Passed</u></b>
<b>INTRAFD-INDIRECT-FN - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<b><u>Passed</u></b>
<b>LCFF-TRANSFER - (Warning)</b> - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<b><u>Passed</u></b>
<b>LOTTERY-CONTRIB - (Fatal)</b> - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<b><u>Passed</u></b>
<b>OBJ-POSITIVE - (Warning)</b> - All applicable objects should have a positive balance by resource, by fund.	<b><u>Passed</u></b>
<b>PASS-THRU-REV=EXP - (Warning)</b> - 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.	<b><u>Passed</u></b>
<b>REV-POSITIVE - (Warning)</b> - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<b><u>Passed</u></b>
<b>RS-NET-POSITION-ZERO - (Fatal)</b> - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<b><u>Passed</u></b>
<b>SE-PASS-THRU-REVENUE - (Warning)</b> - 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.	<b><u>Passed</u></b>
<b>UNASSIGNED-NEGATIVE - (Fatal)</b> - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<b><u>Passed</u></b>
<b>UNR-NET-POSITION-NEG - (Fatal)</b> - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<b><u>Passed</u></b>
<b><u>EXPORT VALIDATION CHECKS</u></b>	
<b>CHK-DEPENDENCY - (Fatal)</b> - If data has changed that affect other forms, the affected forms must be opened and saved.	<b><u>Passed</u></b>
<b>CHK-EXTRACTED-DATA-SOURCE - (Warning)</b> - All forms that extract data from a prior reporting period use the same source extraction submission	<b><u>Passed</u></b>
<b>VERSION-CHECK - (Warning)</b> - All versions are current.	<b><u>Passed</u></b>

First Interim  
Board Approved Operating Budget 2025-26  
**Technical Review Checks**

Phase - All  
Display - All Technical Checks

Los Gatos-Saratoga 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)** - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

**Exception**

<b>ACCOUNT FD - RS - PY - GO - FN - OB</b>	<b>RESOURCE</b>	<b>OBJECT</b>	<b>VALUE</b>
13-5314-0-0000-0000-9740	5314	9740	\$3,623.70

Explanation: This balance represents a prior-prior-year error in posting unrealized revenue. The resource will be exhausted this fiscal year, and this exception will not carry forward into FY27.

**CHK-RESOURCExOBJECTB - (Informational)** - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:

**Exception**

<b>ACCOUNT FD - RS - PY - GO - FN - OB</b>	<b>RESOURCE</b>	<b>OBJECT</b>	<b>VALUE</b>
13-5314-0-0000-0000-9791	5314	9791	\$3,623.70

Explanation: This balance represents a prior-prior-year error in posting unrealized revenue. The resource will be exhausted this fiscal year, and this exception will not carry forward into FY27.

**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**

<b>INTERFD-IN-OUT - (Warning)</b> - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<b><u>Passed</u></b>
<b>INTERFD-INDIRECT - (Warning)</b> - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<b><u>Passed</u></b>
<b>INTERFD-INDIRECT-FN - (Warning)</b> - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<b><u>Passed</u></b>
<b>INTRAFD-DIR-COST - (Warning)</b> - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<b><u>Passed</u></b>
<b>INTRAFD-INDIRECT - (Warning)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<b><u>Passed</u></b>
<b>INTRAFD-INDIRECT-FN - (Warning)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<b><u>Passed</u></b>
<b>LCFF-TRANSFER - (Warning)</b> - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<b><u>Passed</u></b>
<b>LOTTERY-CONTRIB - (Warning)</b> - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<b><u>Passed</u></b>
<b>OBJ-POSITIVE - (Warning)</b> - All applicable objects should have a positive balance by resource, by fund.	<b><u>Passed</u></b>
<b>PASS-THRU-REV=EXP - (Warning)</b> - 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.	<b><u>Passed</u></b>
<b>REV-POSITIVE - (Warning)</b> - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<b><u>Passed</u></b>
<b>RS-NET-POSITION-ZERO - (Fatal)</b> - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<b><u>Passed</u></b>
<b>SE-PASS-THRU-REVENUE - (Warning)</b> - 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.	<b><u>Passed</u></b>
<b>UNASSIGNED-NEGATIVE - (Fatal)</b> - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<b><u>Passed</u></b>
<b>UNR-NET-POSITION-NEG - (Fatal)</b> - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<b><u>Passed</u></b>
<b><u>EXPORT VALIDATION CHECKS</u></b>	
<b>CHK-DEPENDENCY - (Fatal)</b> - If data has changed that affect other forms, the affected forms must be opened and saved.	<b><u>Passed</u></b>
<b>CHK-EXTRACTED-DATA-SOURCE - (Warning)</b> - All forms that extract data from a prior reporting period use the same source extraction submission	<b><u>Passed</u></b>
<b>VERSION-CHECK - (Warning)</b> - All versions are current.	<b><u>Passed</u></b>

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

Los Gatos-Saratoga 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)** - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
13-5314-0-0000-0000-9791	5314	9791	\$3,623.70

Explanation: This balance represents a prior-prior-year error in posting unrealized revenue. The resource will be exhausted this fiscal year, and this exception will not carry forward into FY27.

**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**

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

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

**INTRAFD-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**

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

Los Gatos-Saratoga 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)** - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: **Exception**

<b>ACCOUNT FD - RS - PY - GO - FN - OB</b>	<b>RESOURCE</b>	<b>OBJECT</b>	<b>VALUE</b>
13-5314-0-0000-0000-9791	5314	9791	\$3,623.70

Explanation: This balance represents a prior-prior-year error in posting unrealized revenue. The resource will be exhausted this fiscal year, and this exception will not carry forward into FY27.

**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**

<b>INTERFD-INDIRECT-FN - (Warning)</b> - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<b><u>Passed</u></b>
<b>INTRA-FD-DIR-COST - (Fatal)</b> - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<b><u>Passed</u></b>
<b>INTRA-FD-INDIRECT - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<b><u>Passed</u></b>
<b>INTRA-FD-INDIRECT-FN - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<b><u>Passed</u></b>
<b>LCFF-TRANSFER - (Warning)</b> - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<b><u>Passed</u></b>
<b>LOTTERY-CONTRIB - (Fatal)</b> - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<b><u>Passed</u></b>
<b>OBJ-POSITIVE - (Warning)</b> - All applicable objects should have a positive balance by resource, by fund.	<b><u>Passed</u></b>
<b>PASS-THRU-REV=EXP - (Warning)</b> - 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.	<b><u>Passed</u></b>
<b>REV-POSITIVE - (Warning)</b> - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<b><u>Passed</u></b>
<b>RS-NET-POSITION-ZERO - (Fatal)</b> - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<b><u>Passed</u></b>
<b>SE-PASS-THRU-REVENUE - (Warning)</b> - 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.	<b><u>Passed</u></b>
<b>UNASSIGNED-NEGATIVE - (Fatal)</b> - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<b><u>Passed</u></b>
<b>UNR-NET-POSITION-NEG - (Fatal)</b> - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<b><u>Passed</u></b>

## **SUPPLEMENTAL CHECKS**

<b>CS-EXPLANATIONS - (Fatal)</b> - 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.	<b><u>Passed</u></b>
<b>CS-YES-NO - (Fatal)</b> - 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.	<b><u>Passed</u></b>

## **EXPORT VALIDATION CHECKS**

<b>ADA-PROVIDE - (Fatal)</b> - Average Daily Attendance data (Form AI) must be provided.	<b><u>Passed</u></b>
<b>CASHFLOW-PROVIDE - (Warning)</b> - 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.)	<b><u>Passed</u></b>

<b>CHK-DEPENDENCY - (Fatal)</b> - If data has changed that affect other forms, the affected forms must be opened and saved.	<b><u>Passed</u></b>
<b>CHK-EXTRACTED-DATA-SOURCE - (Warning)</b> - All forms that extract data from a prior reporting period use the same source extraction submission	<b><u>Passed</u></b>
<b>CHK-UNBALANCED-A - (Warning)</b> - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<b><u>Passed</u></b>
<b>CHK-UNBALANCED-B - (Fatal)</b> - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<b><u>Passed</u></b>
<b>CS-PROVIDE - (Fatal)</b> - The Criteria and Standards Review (Form 01CSI) has been provided.	<b><u>Passed</u></b>
<b>FORM01-PROVIDE - (Fatal)</b> - Form 01 (Form 01I) must be opened and saved.	<b><u>Passed</u></b>
<b>INTERIM-CERT-PROVIDE - (Fatal)</b> - Interim Certification (Form CI) must be provided.	<b><u>Passed</u></b>
<b>MYP-PROVIDE - (Warning)</b> - 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.)	<b><u>Passed</u></b>
<b>MYPIO-PROVIDE - (Warning)</b> - 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.)	<b><u>Passed</u></b>
<b>VERSION-CHECK - (Warning)</b> - All versions are current.	<b><u>Passed</u></b>

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

District's ADA Standard Percentage Range:

**1A. Calculating the District's ADA Variances**

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

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2025-26)	District Regular	2,998.25	2,998.25		
	Charter School	0.00	0.00		
	<b>Total ADA</b>	<b>2,998.25</b>	<b>2,998.25</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2026-27)	District Regular	2,808.00	2,808.00		
	Charter School				
	<b>Total ADA</b>	<b>2,808.00</b>	<b>2,808.00</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2027-28)	District Regular	2,760.00	2,760.00		
	Charter School				
	<b>Total ADA</b>	<b>2,760.00</b>	<b>2,760.00</b>	<b>0.0%</b>	<b>Met</b>

**1B. Comparison of District ADA to the Standard**

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

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

**Explanation:**  
(required if NOT met)

2. **CRITERION: Enrollment**

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

District's Enrollment Standard Percentage Range:

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CALPADS/Projected		
Current Year (2025-26)				
District Regular	3,005.00	3,028.00		
Charter School				
<b>Total Enrollment</b>	<b>3,005.00</b>	<b>3,028.00</b>	<b>.8%</b>	<b>Met</b>
1st Subsequent Year (2026-27)				
District Regular	2,955.00	2,955.00		
Charter School				
<b>Total Enrollment</b>	<b>2,955.00</b>	<b>2,955.00</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2027-28)				
District Regular	2,905.00	2,905.00		
Charter School				
<b>Total Enrollment</b>	<b>2,905.00</b>	<b>2,905.00</b>	<b>0.0%</b>	<b>Met</b>

**2B. Comparison of District Enrollment to the Standard**

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

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

**Explanation:**  
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CALPADS Actual (Form 01CS, Item 2A)	
Third Prior Year (2022-23)			
District Regular	3,073	3,269	
Charter School			
<b>Total ADA/Enrollment</b>	<b>3,073</b>	<b>3,269</b>	<b>94.0%</b>
Second Prior Year (2023-24)			
District Regular	3,004	3,183	
Charter School			
<b>Total ADA/Enrollment</b>	<b>3,004</b>	<b>3,183</b>	<b>94.4%</b>
First Prior Year (2024-25)			
District Regular	2,896	3,084	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>2,896</b>	<b>3,084</b>	<b>93.9%</b>
Historical Average Ratio:			94.1%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>94.6%</b>

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	2,998	3,028		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>2,998</b>	<b>3,028</b>	<b>99.0%</b>	<b>Not Met</b>
1st Subsequent Year (2026-27)				
District Regular	2,808	2,955		
Charter School				
<b>Total ADA/Enrollment</b>	<b>2,808</b>	<b>2,955</b>	<b>95.0%</b>	<b>Not Met</b>
2nd Subsequent Year (2027-28)				
District Regular	2,760	2,905		
Charter School				
<b>Total ADA/Enrollment</b>	<b>2,760</b>	<b>2,905</b>	<b>95.0%</b>	<b>Not Met</b>

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

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

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

**Explanation:**  
(required if NOT met)

The District is in declining enrollment and is currently funded based on prior year ADA, so the ratio of Funded ADA to Enrollment within the same fiscal year is artificially high.

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2025-26)	69,660,928.00		
1st Subsequent Year (2026-27)	72,868,565.00	73,419,878.00	.8%	Met
2nd Subsequent Year (2027-28)	76,236,584.00	76,808,667.00	.8%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

**Explanation:**  
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2022-23)	43,640,907.16	
Second Prior Year (2023-24)	46,390,004.03	54,992,437.12	84.4%
First Prior Year (2024-25)	49,245,666.64	56,064,274.87	87.8%
	Historical Average Ratio:		86.0%

  

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	83.0% to 89.0%	83.0% to 89.0%	83.0% to 89.0%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	Current Year (2025-26)	52,538,131.00		
1st Subsequent Year (2026-27)	53,843,542.39	61,457,271.54	87.6%	Met
2nd Subsequent Year (2027-28)	55,295,373.85	63,108,814.29	87.6%	Met

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

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

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

Explanation:  
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Current Year (2025-26)	859,677.00	865,212.00	.6%	No
1st Subsequent Year (2026-27)	859,677.00	865,212.00	.6%	No
2nd Subsequent Year (2027-28)	859,677.00	865,212.00	.6%	No

Explanation:  
(required if Yes)

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

Current Year (2025-26)	4,952,073.00	5,798,885.00	17.1%	Yes
1st Subsequent Year (2026-27)	5,023,923.00	4,866,141.61	-3.1%	No
2nd Subsequent Year (2027-28)	5,097,209.00	4,866,999.84	-4.5%	No

Explanation:  
(required if Yes)

The Student Support and Professional Development Discretionary Block Grant was unknown and thus not budgeted at Budget Adoption. It provided approximately \$900,000 in one-time revenue in FY26.

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

Current Year (2025-26)	7,354,346.00	7,784,647.68	5.9%	Yes
1st Subsequent Year (2026-27)	7,420,896.00	7,872,236.51	6.1%	Yes
2nd Subsequent Year (2027-28)	7,489,242.00	7,978,376.92	6.5%	Yes

Explanation:  
(required if Yes)

The District's renewed parcel tax included an inflation adjustment, which was not incorporated into the adopted budget, and a tenant at a District rental property, who had been significantly late in rent payments, is now current.

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

Current Year (2025-26)	2,368,373.00	2,343,124.87	-1.1%	No
1st Subsequent Year (2026-27)	2,386,249.00	1,662,062.67	-30.3%	Yes
2nd Subsequent Year (2027-28)	2,404,482.00	1,673,293.01	-30.4%	Yes

Explanation:  
(required if Yes)

The District expects to complete its full adoption cycle in FY26 and realize a corresponding reduction in textbook purchases.

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

Current Year (2025-26)	12,894,267.00	14,373,641.77	11.5%	Yes
1st Subsequent Year (2026-27)	12,958,001.00	14,182,994.39	9.5%	Yes
2nd Subsequent Year (2027-28)	13,022,372.00	14,567,512.41	11.9%	Yes

Explanation:  
(required if Yes)

Contract services, particularly those related to Special Education, increased significantly for FY26 based upon both unanticipated student need, higher-than-budgeted contract cost increases, and the need to fill an unexpectedly vacant district position with a contractor.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2025-26)	13,166,096.00	14,448,744.68	9.7%	Not Met
1st Subsequent Year (2026-27)	13,304,496.00	13,603,590.12	2.2%	Met
2nd Subsequent Year (2027-28)	13,446,128.00	13,710,588.76	2.0%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2025-26)	15,262,640.00	16,716,766.64	9.5%	Not Met
1st Subsequent Year (2026-27)	15,344,250.00	15,845,057.06	3.3%	Met
2nd Subsequent Year (2027-28)	15,426,854.00	16,240,805.42	5.3%	Not Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

**Explanation:**

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

The Student Support and Professional Development Discretionary Block Grant was unknown and thus not budgeted at Budget Adoption. It provided approximately \$900,000 in one-time revenue in FY26.

**Explanation:**

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

The District's renewed parcel tax included an inflation adjustment, which was not incorporated into the adopted budget, and a tenant at a District rental property, who had been significantly late in rent payments, is now current.

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

**Explanation:**

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

The District expects to complete its full adoption cycle in FY26 and realize a corresponding reduction in textbook purchases.

**Explanation:**

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

Contract services, particularly those related to Special Education, increased significantly for FY26 based upon both unanticipated student need, higher-than-budgeted contract cost increases, and the need to fill an unexpectedly vacant district position with a contractor.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

	Required Minimum Contribution	First Interim Contribution	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	2,469,697.08	2,544,585.30	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		2,413,939.00	

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup>Available 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.

<sup>2</sup>A 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)	7.6%	7.0%	7.5%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>2.5%</b>	<b>2.3%</b>	<b>2.5%</b>

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			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2025-26)	(2,794,890.50)	60,629,982.66	4.6%	Not Met
1st Subsequent Year (2026-27)	(588,012.49)	61,893,625.54	1.0%	Met
2nd Subsequent Year (2027-28)	548,290.50	63,545,168.29	N/A	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 gave a negotiated salary increase to start FY26 of 5% that was paid for largely out of accumulated reserves. Revenue (i.e., property taxes) are projected to stabilize deficit spending in the subsequent years.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2025-26)	4,846,861.47	Met
1st Subsequent Year (2026-27)	3,678,808.93	Met
2nd Subsequent Year (2027-28)	3,768,858.25	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)	14,530,574.10	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 reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> 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.)	2,998	2,732	2,625
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

YES

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	89,619,864.69	89,882,234.36	92,119,919.73
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	89,619,864.69	89,882,234.36	92,119,919.73

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	2,688,595.94	2,696,467.03	2,763,597.59
6.	Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	<b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>2,688,595.94</b>	<b>2,696,467.03</b>	<b>2,763,597.59</b>

**10C. Calculating the District's Available Reserve Amount**

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals	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)	0.00	0.00	0.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	3,067,948.29	2,479,935.80	3,028,226.30
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)	3,709,078.40	3,789,078.00	3,869,078.00
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)	6,777,026.69	6,269,013.80	6,897,304.30
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.56%	6.97%	7.49%
<b>District's Reserve Standard</b> <b>(Section 10B, Line 7):</b>	<b>2,688,595.94</b>	<b>2,696,467.03</b>	<b>2,763,597.59</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

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

**Explanation:**  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

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

**S3. Temporary Interfund Borrowings**

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

1b. If Yes, identify the interfund borrowings:

The District depends on property tax revenues for more than 85% of its revenue, so it commonly engages in interfund borrowing for cash flow purposes during the fall and repays the borrowing in the spring/summer after all annual property tax revenues have been received. The District uses interfund borrowing instead of issuing Tax Revenue Anticipation Notes.

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard: -5.0% to +5.0% or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2025-26)	(15,335,620.00)	(17,385,154.52)	13.4%	2,049,534.52	Not Met
1st Subsequent Year (2026-27)	(16,400,000.00)	(17,196,040.00)	4.9%	796,040.00	Met
2nd Subsequent Year (2027-28)	(17,250,000.00)	(17,870,267.00)	3.6%	620,267.00	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2025-26)	275,000.00	275,000.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	275,000.00	275,000.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	275,000.00	275,000.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2025-26)	2,950,000.00	3,593,354.00	21.8%	643,354.00	Not Met
1st Subsequent Year (2026-27)	2,950,000.00	3,593,354.00	21.8%	643,354.00	Not Met
2nd Subsequent Year (2027-28)	2,950,000.00	3,593,354.00	21.8%	643,354.00	Not Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

**Explanation:**  
(required if NOT met)

Increasing Special Education costs and decreasing revenues from County Office of Education Property Tax transfers have dramatically increased the contribution required from the General Fund to the Special Education program.

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

**Explanation:**  
(required if NOT met)

- 1c. NOT MET - The projected transfers out of the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

**Explanation:**  
(required if NOT met)

The Cafeteria Fund required a \$700,000 transfer from the General Fund to cover its FY25 operating deficit. While this deficit is expected to decline in FY26 and beyond, it is projected to stabilize between \$400,000 and \$500,000.

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

**Project Information:**  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> 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.

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

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

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

1. a. Does your district have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C)

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2025
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	19	Fund 51 Bond Tax Collections	Fund 51 Bond Payments	81,421,216
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
<b>TOTAL:</b>				<b>81,421,216</b>

Type of Commitment (continued)	Prior Year (2024-25) Annual Payment (P & I)	Current Year (2025-26) Annual Payment (P & I)	1st Subsequent Year (2026-27) Annual Payment (P & I)	2nd Subsequent Year (2027-28) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	5,292,446	4,693,924	5,598,750	5,791,475
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	5,292,446	4,693,924	5,598,750	5,791,475
Has total annual payment increased over prior year (2024-25)?		No	Yes	Yes

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

General Obligation Bond payments are indexed to assessed property values, which continue to increase at approximately 5% per year.

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

Yes
-----

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

No
----

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

--

	Budget Adoption	
	(Form 01CS, Item S7A)	First Interim
2 OPEB Liabilities		
a. Total OPEB liability	5,865,301.00	5,865,301.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	5,865,301.00	5,865,301.00

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.

	Budget Adoption	
	(Form 01CS, Item S7A)	First Interim
3 OPEB Contributions		
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2025-26)	581,450.00	581,450.00
1st Subsequent Year (2026-27)	581,450.00	581,450.00
2nd Subsequent Year (2027-28)	581,450.00	581,450.00

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)	275,000.00	275,000.00
1st Subsequent Year (2026-27)	275,000.00	275,000.00
2nd Subsequent Year (2027-28)	275,000.00	275,000.00

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

Current Year (2025-26)	275,000.00	275,000.00
1st Subsequent Year (2026-27)	275,000.00	275,000.00
2nd Subsequent Year (2027-28)	275,000.00	275,000.00

d. Number of retirees receiving OPEB benefits

Current Year (2025-26)	20	18
1st Subsequent Year (2026-27)	20	20
2nd Subsequent Year (2027-28)	20	20

4. Comments:

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

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

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

2 Self-Insurance Liabilities

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

3 Self-Insurance Contributions

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

4 Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

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

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of budget adoption?

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	176.00	179.00	179.00	179.00

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

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.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

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

Yes	Yes	Yes
-----	-----	-----

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

--

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

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

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

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

Yes	Yes	Yes
6,106,323	6,639,667	7,238,180
9.0%	9.0%	9.0%

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

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

No		
----	--	--

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

If Yes, explain the nature of the new costs:

**Certificated (Non-management) Step and Column Adjustments**

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

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes
1.3%	1.3%	1.3%

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

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

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

**Certificated (Non-management) - Other**

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

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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No
----

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	124.00	124.00	124.00	124.00

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

Yes
-----

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

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

If No, complete questions 6 and 7.

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

No
----

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Jun 16, 2025
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2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

Yes
-----

If Yes, date of Superintendent and CBO certification:

Jun 09, 2025
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3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

No
----

If Yes, date of budget revision board adoption:

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4. Period covered by the agreement:

Begin Date: Jul 01, 2025

End Date: Jun 30, 2026

5. Salary settlement:

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

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

Yes	Yes	Yes
-----	-----	-----

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--

or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--

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

--

Negotiations Not Settled

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

--

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

--	--	--

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

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

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

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes
3,423,530	3,702,397	4,035,613
9.0%	9.0%	9.0%

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

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

No
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If Yes, amount of new costs included in the interim and MYPs

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If Yes, explain the nature of the new costs:

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

**Classified (Non-management) Step and Column Adjustments**

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

Yes	Yes	Yes
2.0%	2.0%	2.0%

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

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

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?

No	No	No
No	No	No

**Classified (Non-management) - Other**

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


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

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

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

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

N/A
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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	25.00	25.00	25.00	25.00

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

n/a
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If Yes, complete question 2.

If No, complete questions 3 and 4.

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

n/a
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If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

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

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Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

**S9. Status of Other Funds**

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

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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

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

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

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

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**ADDITIONAL FISCAL INDICATORS**

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

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
  
- A2. Is the system of personnel position control independent from the payroll system?
  
- A3. Is enrollment decreasing in both the prior and current fiscal years?
  
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
  
- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
  
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Is the district's financial system independent of the county office system?
  
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)
  
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

**Comments:**  
(optional)

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End of School District First Interim Criteria and Standards Review

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