



CUPERTINO UNION
SCHOOL DISTRICT

2025-2026 First Interim Financial & SACS Report



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DISTRICT PRIORITIES

1. FUTURE-READY LEARNING

Support each child in developing the skills and characteristics of our CUSD Portrait of a Learner (POL) including academic content skills and our seven (7) competencies: Critical Thinker, Effective Communicator, Global Contributor, Inclusive Collaborator, Inspired Creator, Resilient Learner, Wellness.

2. COMMUNITY-WIDE ENGAGEMENT

Actively engage educational partners (students, staff, parents and community members) and build strong relationships to support the implementation of the CUSD Strategic Plan, including the Portrait of a Learner (POL).

3. FISCAL RESPONSIBILITY

Effectively and efficiently utilize District resources, operations, and processes to maximize each student's learning.

4. SENSE OF BELONGING

Create a sense of belonging in the workplace so that every employee feels valued, validated and supported to actively engage in their work, fully contribute, and confidently practice well-being activities that promote connectedness and work-life harmony.

CUPERTINO UNION SCHOOL DISTRICT
2025-2026
First Interim

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2025-2026 Budget Development Calendar (Board Approved 4.10.25)	
Phase I	
May 28, 2025	Budget Advisory Committee Meeting (2024-2025 Second Interim, May Revise, 2025-2026 Budget Adoption)
June 4, 2025	2025-2026 Preliminary Budget/Assumptions to the Board (May Revision and Hold Public Hearing on Budget Adoption)
June 12, 2025	Board Adoption of 2025-2026 District Budget and LCAP
Phase II	
August 7, 2025	Present 2025-2026 Revised Budget (45 Days after based on final State Budget) to the Board for approval (if required)
September 3, 2025	Budget Advisory Committee Meeting (Unaudited Actuals)
September 11, 2025	Present 2024-2025 Unaudited Actuals to the Board
December 2, 2025	Budget Advisory Committee Meeting (First Interim)
December 8, 2025	Present 2025-2026 First Interim Budget to the Board
December 11, 2025	Present 2025-2026 First Interim Budget to the Board for approval
Phase III	
January 15, 2026	Present 2024-2025 Audit Report to the Board
February 12, 2026	Present Governor's 2026-2027 January budget proposal to the Board
February 25, 2026	Budget Advisory Committee Meeting (2025-2026 Second Interim)
TBD - March 2026	Present 2025-2026 Second Interim Budget to the Board
March 12, 2026	Present 2025-2026 Second Interim Budget to the Board for approval
May 27, 2026	Budget Advisory Committee Meeting (May Revise, 2026-2027 Budget Adoption)

BASIS FOR BUDGET PRESENTATION – BY FUND

The accounting system of Cupertino Union School District is organized and operated on the basis of self-balancing accounts, which comprise its assets, liabilities and fund balances, revenues and expenditures as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various types of funds, as defined by the California State Accounting Manual, are as follows:

General Funds (Funds 01, 07, 08, 09):

General funds are used to account for the ordinary operations of the district. All transactions except those required or permitted by law to be in another fund are accounted for in these funds. These funds are divided into unrestricted and restricted general funds. The unrestricted general funds are used to account for those projects and activities that are funded with unrestricted revenues. The restricted general funds are used to account for those projects and activities that are funded by external revenue sources that are legally restricted by the donor to specific purposes. The district's unrestricted general funds comprise *General Fund (Fund 01)* and *Non-Prop 20 Lottery (Fund 09)*. The restricted general funds comprise *Special Education (Fund 07)* and *Prop 20 Lottery, Local Revenues and Categorical Programs (Fund 08)*.

Student Activity Special Revenue Fund (Fund 03):

This fund may be used to account for associated student body (ASB) activities that do not meet the fiduciary activity criteria pursuant to Governmental Accounting Standards Board (GASB).

Cafeteria Special Revenue Funds (Fund 13):

This fund is used to account separately for federal, state, and local resources to operate food services program (*Education Code* sections 38090 and 38093).

Building Funds (Fund 21, 24):

The fund (Fund 24) exists primarily to account separately for proceeds from the sale of bonds (*Education Code* section 15146) and may not be used for any purposes other than those for which the bonds were issued.

Other authorized revenues to the Building Fund (Fund 21) are proceeds from the sale or lease-with-option to purchase of real property (*Education Code* section 17462) and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board (*Education Code* section 41003). Expenditures in Fund 21, Building Fund, are most commonly made against the 6000 object codes for Capital Outlay.

The principal revenues and other sources in this fund are:

- Rental and Leases
- Interest
- Proceeds from the Sales of Bonds
- Proceeds from the Sale/Lease-Purchased of Lands and Buildings

Capital Facilities Fund (Fund 25):

This fund is used primarily to account separately for monies received from fees levied on development projects as a condition of approval (*Education Code* sections 17620-17626 and *Government Code* section 65995 et seq.).

The principal revenues in this fund are:

- Interest
- Mitigation/Developer Fees

School Facilities Program (Fund 35):

The SFP was established by the Leroy F. Greene School Facilities Act of 1998 to provide matching grants for school districts to acquire school sites, construct new facilities, and modernize existing facilities. New construction grants provide funding on a 50/50 state and local match basis; and modernization grants provide funding on a 60/40 basis. Districts fund their shares primarily through local general obligation bonds and developer fees (levied by school districts on most forms of new development). Districts that cannot cover all or part of their share of costs for an SFP project may also receive financial hardship assistance. Under limited circumstances (such as natural disasters or severe health and safety threats), school districts can get additional state funding through facility hardship grants.

Debt Service Funds (Fund 51):

The debt service funds are established to account for the accumulation of resources for and the payment of the principal and interest on general long-term debt. The district's debt service funds comprise Bond Interest and Redemption Fund, and Certificates of Participation Fund. The *Bond Interest and Redemption Fund* is used for the repayment of bonds issued for the district. The county auditor maintains control over the district's Bond Interest and Redemption Fund. The principal and interest on the bonds are paid by the county treasurer from taxes levied by the county auditor-controller. The *Certificates of Participation Fund* is used for the accumulation of resources for and the retirement of principal and interest of the outstanding Certificates of Participation (COPs).

Self-Insurance Funds (Fund 62 & 67):

The self-insurance funds are used to separate money received for self-insurance activities from other operating funds. The district has established two self-insurance funds: Health & Welfare and Workers' Compensation. Expense transactions recorded in these funds include the payment of claims, estimates of costs relating to incurred-but-not-reported (IBNR), administrative costs, deductible insurance amounts, cost of excess insurance, and other related costs.

Enterprise Fund (Fund 63):

The Enterprise fund is established to properly account for and record the activities of the District's Fee Based Preschool and Daycare Programs. The California Department of Education (CDE) and the California School Accounting Manual (CSAM) allow for the establishment of an Enterprise Fund that is financed and operated in a manner that is similar to that employed by private business enterprise with the intent of providing continuous goods or services primarily through charges to users.

California Department of Education

Standardized Account Code Structures (SACS)

As required by the Federal and State governments, the district implemented the SACS in 2000-2001. The standardized structure was developed to accomplish the objectives of establishing a uniform, comprehensive, and minimum chart of accounts statewide to improve financial data collection, reporting transmission, accuracy and comparability and providing better information for use by administrators, parents, board members, legislators, and others interested in school finance.

STANDARDIZED ACCOUNT CODE STRUCTURE (SACS) LAYOUT						
Fund	Resource (Project/Reporting)	Project Year	Goal	Function (Activity)	Object	School (Use Optional)
XX	XXXX	X	XXXX	XXXX	XXXX	XXX

REVENUE ACCOUNTS						
Fund	Resource	Project Year	Goal	Function	Object	School
XX	XXXX	X	XXXX	XXXX	XXXX	XXX
Required	Required	Required when more than one project year occurs in the fiscal year	Not required except for Special Education Revenues	Not required	Required	Not required

EXPENDITURE ACCOUNTS						
Fund	Resource	Project Year	Goal	Function	Object	School
XX	XXXX	X	XXXX	XXXX	XXXX	XXX
Required	Required	Required when more than one project year occurs in the fiscal year	Required	Required	Required	Not required

The district's accounting data is organized and presented in the following fields as required by the CDE. These fields in sequence make up the account strings of the district's accounting numbers. These fields are defined by the California State Accounting Manual (CSAM) as follows:

CUSD Customized Chart of Accounts per SACS Structure								
Fund	Location	Resource	Goal	Function	Object	Local Program	Project Year	Cost Center
XX	XX	XXXX	XXXX	XXXX	XXXX	XXXX	X	XXXX

Chart of Accounts

Fund:

- Identifies the fund that is receiving the revenue, paying the expenditure, or otherwise being affected by the transaction. A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, all related liabilities, and residual equities and balances or changes therein.
- Identifies specific activities or defines certain objectives of the district in accordance with special regulations, restrictions, or limitations.

Location:

- Designates a specific school structure under a Principal's responsibility or a department under a manager's responsibility.

Resource:

- Tracks those activities that are funded with revenues that have special accounting or reporting requirements or that are legally restricted.

Goal:

- Accumulates costs by instructional goals and objectives of a school district.
- Identifies revenues for special education.
- Classifies financial information by subject matter and/or mode of education.

Function:

- Identifies activities or services performed to support or accomplish one or more goals or objectives.
- Describes the activity for which a service or material is acquired.

Object:

- Classifies revenues by source and type, such as Local Control Funding Formula (LCFF) sources, federal revenue, other state revenue, fees, and contracts.
- Classifies expenditures by type of commodity or services, such as certificated salaries, classified salaries, employee benefits, books, supplies, and services.

Local Program:

- The district's local program is a SACS optional code to use as an additional way of defining other activities outside the ranges defined in CSAM.
- This is also a unique locally defined code to classify local revenue by its specific description to allow tracking and reporting.
- Classifies expenditures to easily track the program's activity and can easily be tracked for its intended purpose.

Project Year:

- Classifies the activities of the same grant with different project years within the fiscal year.

Cost Center:

- Classifies the source of activity whether it's a school site or a department.

ADA and Enrollment Historic Data

The average daily attendance is a calculation of the number of students in class on an average day. The ADA determined for the attendance period ended before April 15 (P-2 ADA) is the base for the LCFF calculation. Before the P-2 ADA is available, the district uses the CBEDS (California Basic Educational Data System) enrollment in October and the percentage of ADA as of CBEDS enrollment historic data to project the P-2 ADA.

The charts on the following pages demonstrate the historical data of the district's CBEDS enrollment, Average Daily Attendance (ADA) at P-2, and Percentage of P-2 ADA vs CBEDS Enrollment over the last 10 years and the estimated enrollment for the next 5 years using the district's conservative demographer's report.

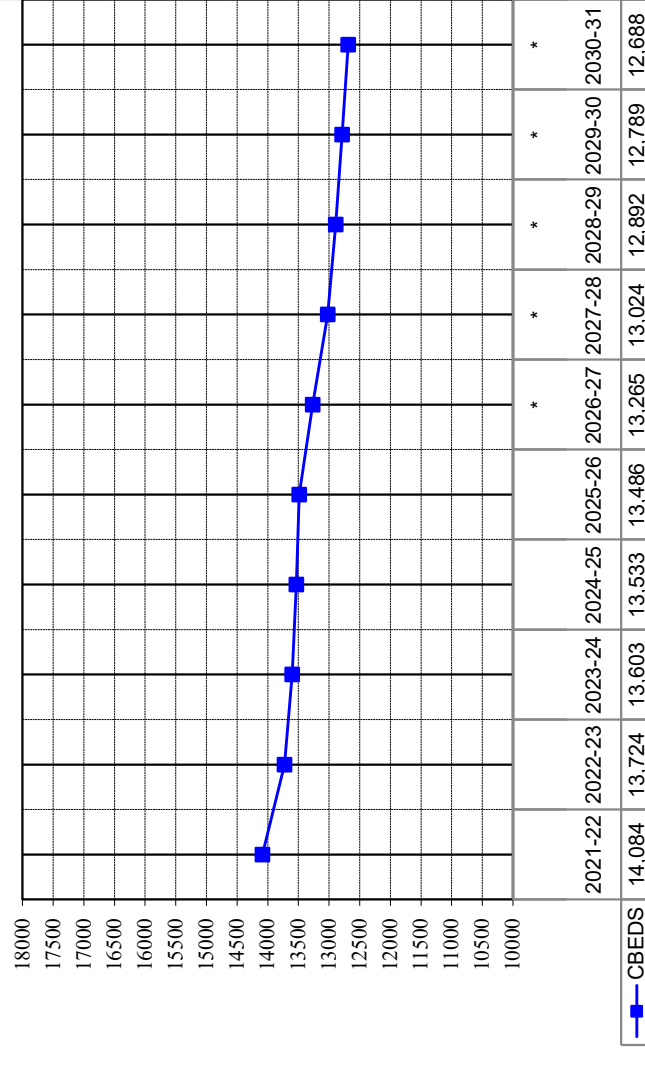
CUPERTINO UNION SCHOOL DISTRICT

CBEDS Enrollment Report

FY 2021-22 through 2030-31

CBEDS Enrollment

FISCAL YEAR	CBEDS Enrollment	% Incr.	Inc/Dec Over PY
2021-22	14,084	-10.08%	(1,579)
2022-23	13,724	-2.56%	(360)
2023-24	13,603	-0.88%	(121)
2024-25	13,533	-0.51%	(70)
2025-26	13,486	-0.35%	(47)
2026-27 *	13,265	-1.64%	(221)
2027-28 *	13,024	-1.82%	(241)
2028-29 *	12,892	-1.01%	(132)
2029-30 *	12,789	-1.80%	(235)
2030-31 *	12,688	-1.58%	(204)

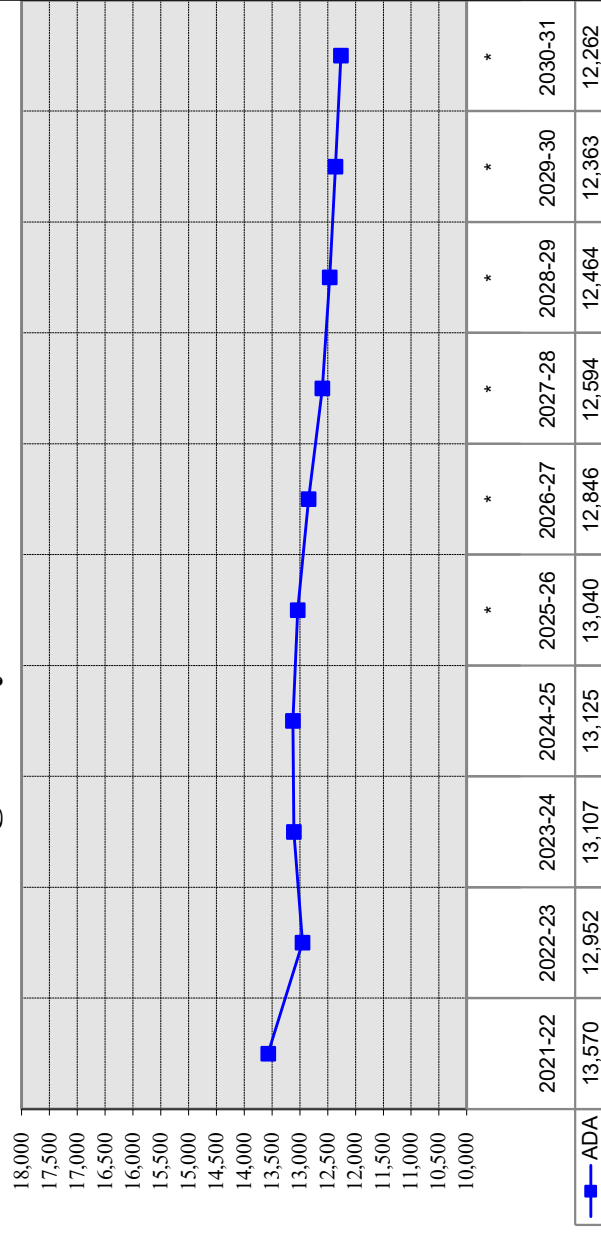


* Estimates using the latest 2025 demographer's report

CUPERTINO UNION SCHOOL DISTRICT
AVERAGE DAILY ATTENDANCE (ADA) AT P-2

FY 2021-22 through 2030-31

Average Daily Attendance



FISCAL YEAR	ADA @ P-2	% Incr.	Inc/Dec Over PY
2021-22	13,570	-17.01%	(2,779)
2022-23	12,952	-4.55%	(618)
2023-24	13,107	1.20%	155
2024-25	13,125	0.14%	18
2025-26	* 13,040	-0.65%	(85)
2026-27	* 12,846	-1.49%	(194)
2027-28	* 12,594	-1.96%	(252)
2028-29	* 12,464	-1.03%	(130)
2029-30	* 12,363	-1.83%	(231)
2030-31	* 12,262	-1.62%	(202)

2020-2021 Hold Harmless provision

* Estimates using the latest 2025 demographer's report

CUPERTINO UNION SCHOOL DISTRICT

P-2 ADA vs. CBEDS ENROLLMENT

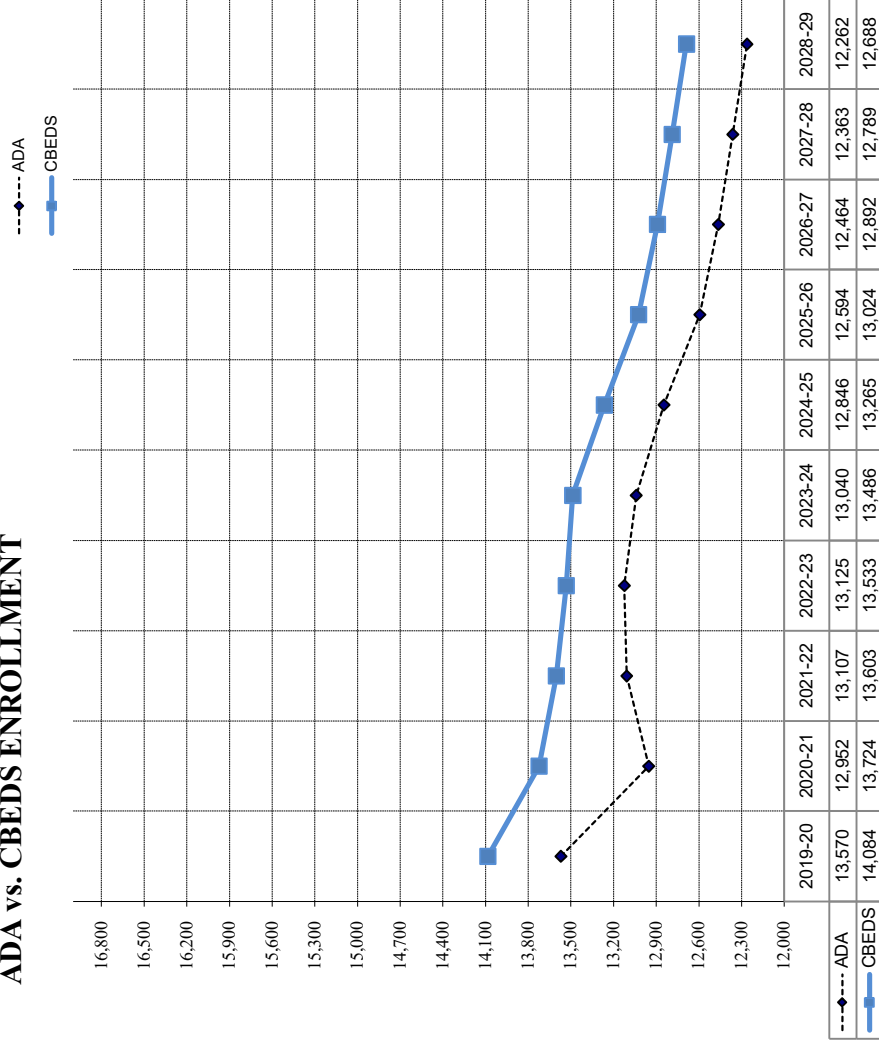
From 2021-22 to 2030-31

Years	P-2 ADA (Projected)	P-2 ADA (Funded)	% Incr	CBEDS Enrollment (October)	% Incr	ADA as % of Enrollment
2021-22	13,570	16,330	-0.04%	14,084	-10.08%	96%
2022-23	12,952	15,410	-5.63%	13,724	-2.56%	94%
2023-24	13,107	14,285	-7.30%	13,603	-0.88%	96%
2024-25	13,125	13,211	-7.52%	13,533	-0.51%	97%
2025-26 *	13,040	13,126	-0.64%	13,486	-0.35%	97%
2026-27 *	12,846	13,089	-0.28%	13,265	-1.64%	97%
2027-28 *	12,594	13,003	-0.66%	13,024	-1.82%	97%
2028-29 *	12,464	12,845	-1.22%	12,892	-1.01%	97%
2029-30 *	12,363	12,653	-2.69%	12,789	-1.80%	97%
2030-31 *	12,262	12,453	-3.05%	12,688	-1.58%	97%

2020-2021 Hold Harmless provision

* Estimates using the latest 2025 demographer's report

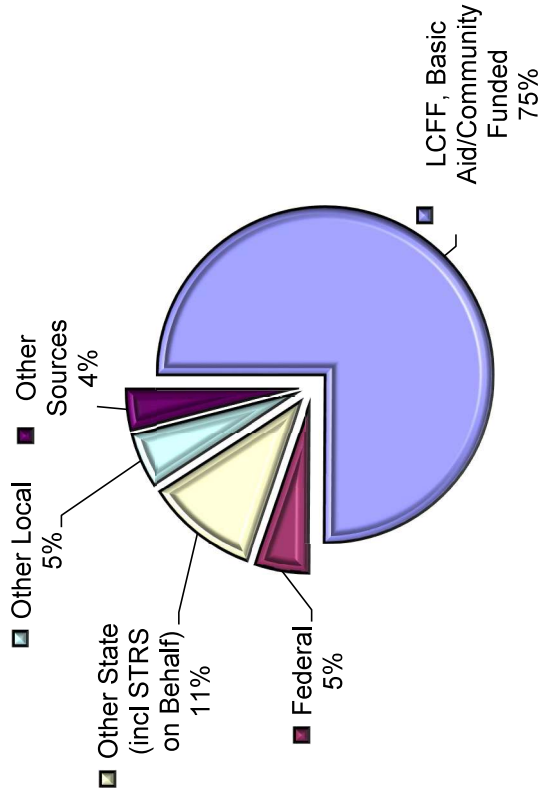
ADA vs. CBEDS ENROLLMENT



General Fund Revenues

2025-2026 First Interim

CUPERTINO UNION SCHOOL DISTRICT 2025-2026 FIRST INTERIM GENERAL FUND PROJECTED REVENUE



75% of the District's revenues are generated from the District's State Aid and Local Property Taxes

Most of the District's General Fund revenue is generated from the District's local property taxes from the Local Control Funding Formula (LCFF). Public education--unlike any other public agency--receives most of its revenue based on the population it serves. Other major sources of revenues are the local income and the categorical income from the State. The categorical income is from both the restricted and unrestricted programs. Most of the categorical programs are now unrestricted, part of the LCFF.

The District moved into Basic Aid in the 2024-2025 fiscal year so now it receives most of its revenues through local property taxes. As a basic aid District, the District will begin winding down Supplemental Taxes over the next few years, and eventually will not receive Supplemental Taxes moving forward.

Federal income is a small corner of the entire District income. Most of the federal income is restricted since it must be expended for purposes that are determined by the grantor and not the local Board of Education. There is one-time Federal Inflation Reduction Act revenues of \$8.3m in 2025-2026 for the reimbursement of the Solar Project.

State income includes a one-time funding of a Discretionary Block Grant based on the District's Unduplicated Pupil Percentage. This is \$4.0m of one-time revenues budgeted for in the 2025-2026 budget.

There is a one-time transfer from the Building Fund (Fund 21) of \$1.6m to the General Fund.

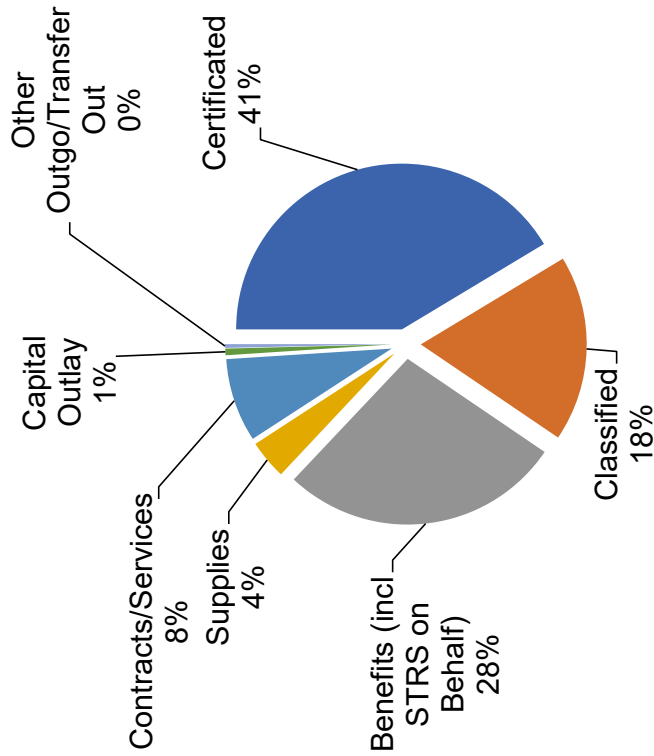
The District's total resources for revenue in the budget year include a "beginning balance," which is a restricted and unrestricted carryover balance of funding from the prior year. A portion of the beginning balance must remain as a Reserve for Economic Uncertainties.

General Fund Sources	In Millions
LCFF	\$190.5
Federal	\$13.0
State	\$27.3
Other Local	\$13.2
Other Sources	\$9.7
Total Revenue	\$253.7
Beginning Fund Balance	\$33.4
Total General Fund	\$287.1

General Fund Expenditures

2025-2026 First Interim

CUPERTINO UNION SCHOOL DISTRICT 2025-2026 FIRST INTERIM GENERAL FUND PROJECTED EXPENDITURES



Most of the expenditures of the District are to pay the salaries and benefits of its employees. It takes people to teach people and in Cupertino Union School District, 87% of the District's budgeted expenditures are for the services of District employees.

Employee salaries are divided into two separate line items – certificated and classified employees. The certificated employees include teachers, nurses, librarians, psychologists, principals, vice principals, instructional leaders, or others who provide services that require credentials from the State of California.

Classified employee salaries include all support personnel in the District including salaries for positions such as secretaries, accountants, bus drivers, mechanics, painters, custodial personnel, and management such as department managers or others who provide support services for the school sites.

Expenditures continue to be tracked as it is early in the year. More information will be available on expenditures at Second Interim.

The employee benefits consist of health & welfare and statutory benefits. The health and welfare benefits alone represent 8.4% of the general fund budget. The statutory benefits include retirements (STRS and PERS), OASDI, Medicare, unemployment, and workers' compensation benefits.

General Fund Sources	In Millions
Certificated Salary	\$110.9
Classified Salary	\$48.5
Employee Benefits	\$73.7
Books & Supplies	\$10.2
Services & Other Operations	\$21.8
Capital Outlay	\$1.7
Other Outgo	\$1.0
Total Expenditure Budget	\$267.8

FIRST INTERIM/BUDGET ADOPTION 2025-2026		Object Codes	Fund 01 - 1ST		Fund 01 - BA		Fund 01 - Diff		Fund 09 - 1ST		Fund 09 - BA		Fund 09 - Diff		Sub-Total - 1st		Sub-Total - BA		Sub-Total - Diff	
			General		General		General		Lottery		Lottery		Lottery		General Fund		General Fund		General Fund	
			Unrestricted		Unrestricted		Unrestricted		Unrestricted		Unrestricted		Unrestricted		Unrestricted		Unrestricted		Unrestricted	
REVENUE SOURCES:		8100-8299	8,300,000	-	8,300,000	-	8,300,000	-	-	-	-	-	-	-	8,300,000	-	8,300,000	-	-	-
Federal		8011	4,238,667	-	4,238,667	-	4,238,667	-	-	-	-	-	-	-	4,238,667	-	4,238,667	-	-	-
LCFF - State Aid		8011	8,863,642	-	8,863,642	-	8,863,642	-	-	-	-	-	-	-	8,863,642	-	8,863,642	-	-	-
LCFF - Supplemental & Instr material realignment		8012	2,641,836	-	2,641,836	-	2,641,836	-	-	-	-	-	-	-	2,641,836	-	2,625,186	-	16,650	-
LCFF - EPA Entitlement		8021-8097	165,650,487	-	160,318,334	-	160,318,334	-	-	-	-	-	-	-	165,650,487	-	160,318,334	-	5,332,153	-
LCFF Property Taxes (Other State Restricted)		8300-8599	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other State (1160-1163)		8560	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lottery & Lottery - Prop 20 & Non-Prop 20		8560	-	-	-	-	-	-	2,473,982	2,518,224	-	-	(44,242)	-	2,473,982	2,518,224	512,435	(44,242)	-	-
Mandated Block Grant		8550	511,032	-	512,435	-	512,435	-	-	-	-	-	-	-	511,032	512,435	-	-	(1,403)	-
All Other State (CASSP, Transpo Excess)		8590	865,900	-	5,047,032	-	5,047,032	-	-	-	-	-	-	-	865,900	5,047,032	-	-	(4,181,132)	-
All Other State (STRS on Behalf)		8590	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discretionary Block Grant		8590	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Local Revenue		8600-8799	290,221	-	274,000	-	274,000	-	-	-	-	-	-	-	290,221	274,000	-	-	16,221	-
MAA/LEA-Medi Cal		8699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parcel Tax		8621	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Developer Fees		8681	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		8661	2,606,590	-	2,454,000	-	2,454,000	-	12,000	-	-	-	-	-	2,618,590	2,466,000	-	-	152,590	-
Facility Use (Civic Permit & Community Partnerships)		8689	1,450,000	-	1,450,000	-	1,450,000	-	-	-	-	-	-	-	1,450,000	1,450,000	-	-	-	-
Transportation Fees		8675	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental Income		8972	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Local		86xx	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Sources		89xx	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE			195,418,375	-	194,063,296	-	194,063,296	-	2,485,982	2,530,224	-	-	(44,242)	-	197,904,357	196,613,520	-	-	1,290,837	-
Other Financing sources/Uses:																				
Interfund Transfer In/Out		87xx	1,784,093	-	3,596,199	-	3,596,199	-	-	-	-	-	-	-	1,784,093	3,596,199	-	-	(1,812,106)	-
Other Financing Sources		87xx	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contribution (8980)-Others		8980	(242,585)	-	(61,003)	-	(61,003)	-	-	-	-	-	-	-	(242,585)	(61,003)	-	-	(181,582)	-
Contribution (8980)--Special Education		8980	(34,697,198)	-	(34,122,699)	-	(34,122,699)	-	-	-	-	-	-	-	(34,697,198)	(34,122,699)	-	-	(574,499)	-
Contribution (8980)--RRMA		8980	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS/CONTRIBUTIONS			(33,155,690)	-	(30,587,503)	-	(30,587,503)	-	-	-	-	-	-	-	(33,155,690)	(30,587,503)	-	-	(2,568,187)	-
TOTAL REVENUE incl TRANSFERS			162,262,685	-	163,495,793	-	163,495,793	-	2,485,982	2,530,224	-	-	(44,242)	-	164,748,667	166,026,017	-	-	(1,277,350)	-
EXPENDITURES:																				
Certificated Salaries		1000-1999	91,081,762	-	89,740,406	-	89,740,406	-	-	-	-	-	-	-	91,081,762	89,740,406	-	-	1,341,356	-
Classified Salaries		2000-2999	24,743,075	-	24,542,243	-	24,542,243	-	-	-	-	-	-	-	24,743,075	24,542,243	-	-	200,832	-
Employee Benefits		3000-3999	44,572,259	-	45,347,686	-	45,347,686	-	-	-	-	-	-	-	44,572,259	45,347,686	-	-	(775,427)	-
(STRS on Behalf, Resource 7690 only)		3101-3102	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Books and Supplies		4000-4999	3,690,872	-	3,342,272	-	3,342,272	-	-	-	-	-	-	-	3,690,872	3,342,272	-	-	348,600	-
Services & Other		5000-5999	2,083,858	-	5,534,736	-	5,534,736	-	2,485,982	2,530,224	-	-	(44,242)	-	4,569,840	8,064,960	-	-	(3,495,120)	-
Capital Outlay		6000-6999	6,080	-	6,080	-	6,080	-	-	-	-	-	-	-	6,080	6,080	-	-	-	-
Direct Cost/Indirect Cost Transfer		7000-7999	171,050	-	(216,808)	-	(216,808)	-	-	-	-	-	-	-	171,050	(216,808)	-	-	387,858	-
TOTAL EXPENDITURES			166,348,956	-	168,296,615	-	168,296,615	-	2,485,982	2,530,224	-	-	(44,242)	-	168,834,938	170,826,839	-	-	(1,991,901)	-
Net Incur/(Decr) in Fd Bal			(4,086,271)	-	(4,800,822)	-	(4,800,822)	-	-	-	-	-	-	-	(4,086,271)	(4,800,822)	-	-	714,551	-
Actual Beginning Balance - 7/1/2025			16,357,608	-	15,366,699	-	15,366,699	-	-	-	-	-	-	-	16,357,608	15,366,699	-	-	990,909	-
Ending Fund Balance - 6/30/2026			12,271,337	-	10,565,877	-	10,565,877	-	-	-	-	-	-	-	12,271,337	10,565,877	-	-	1,705,460	-

FIRST INTERIM 2025-2026		Fund 01	Fund 09	Sub-Total	Fund 07	Fund 08	Sub-Total	Total	
	Object	General	Lottery	General Fund	Sp. Ed.	Categorical	General Fund	Unrestricted/	
	Codes	Unrestricted	Unrestricted	Unrestricted	Restricted	Restricted	Restricted	Restricted	
REVENUE SOURCES:									
Federal	8100-8299	8,300,000	-	8,300,000	3,456,882	1,231,809	4,688,691	12,988,691	5.12%
LCFF - State Aid	8011	4,238,667	-	4,238,667	-	-	-	4,238,667	1.67%
LCFF - Supplemental & Instr material realignment	8011	8,863,642	-	8,863,642	-	-	-	8,863,642	3.49%
LCFF - EPA Entitlement	8012	2,641,836	-	2,641,836	-	-	-	2,641,836	1.04%
LCFF Property Taxes (Other State Restricted)	8021-8097	165,650,487	-	165,650,487	9,097,783	-	9,097,783	174,748,270	68.88%
Other State (1160-1163)	8300-8599	-	-	-	-	-	-	-	0.00%
Lottery & Lottery - Prop 20 & Non-Prop 20	8560	-	2,473,982	2,473,982	-	1,067,719	1,067,719	3,541,701	1.40%
Mandated Block Grant	8550	511,032	-	511,032	-	-	-	511,032	0.20%
All Other State (CASSP, Transpo Excess)	8590	865,900	-	865,900	1,638,684	11,016,685	12,655,369	13,521,269	5.33%
All Other State (STRS on Behalf)	8590	-	-	-	-	9,727,748	9,727,748	9,727,748	3.83%
Discretionary Block Grant	8590	-	-	-	-	-	-	-	0.00%
Local Revenue	8600-8799	290,221	-	290,221	407,444	-	407,444	697,665	0.27%
MAA/LEA-Medi Cal	8699	-	-	-	-	-	-	-	0.00%
Parcel Tax	8621	-	-	-	-	-	-	-	0.00%
Developer Fees	8681	-	-	-	-	-	-	-	0.00%
Interest	8661	2,606,590	12,000	2,618,590	-	-	-	2,618,590	1.03%
Facility Use (Civic Permit & Community Partnerships)	8689	1,450,000	-	1,450,000	-	-	-	1,450,000	0.57%
Transportation Fees	8675	-	-	-	-	-	-	-	0.00%
Rental Income	8972	-	-	-	-	-	-	-	0.00%
All Other Local	86xx	-	-	-	-	8,463,892	8,463,892	8,463,892	3.34%
Other Sources	89xx	-	-	-	-	-	-	-	0.00%
TOTAL REVENUE		195,418,375	2,485,982	197,904,357	14,600,793	31,507,853	46,108,646	244,013,003	96.18%
Other Financing sources/Uses:									
Interfund Transfer In/Out	87xx	1,784,093	-	1,784,093	-	7,900,823	7,900,823	9,684,916	3.82%
Other Financing Sources	87xx	-	-	-	-	-	-	-	0.00%
Contribution (8980)-Others	8980	(242,585)	-	(242,585)	-	242,585	242,585	-	0.00%
Contribution (8980)--Special Education	8980	(34,697,198)	-	(34,697,198)	34,697,198	-	34,697,198	-	0.00%
Contribution (8980)--RRMA	8980	-	-	-	-	-	-	-	0.00%
TOTAL TRANSFERS/CONTRIBUTIONS		(33,155,690)	-	(33,155,690)	34,697,198	8,143,408	42,840,606	9,684,916	3.82%
TOTAL REVENUE incl TRANSFERS		162,262,685	2,485,982	164,748,667	49,297,991	39,651,261	88,949,252	253,697,919	100.00%
EXPENDITURES:									
Certificated Salaries	1000-1999	91,081,762	-	91,081,762	15,404,550	4,368,550	19,773,100	110,854,862	41.39%
Classified Salaries	2000-2999	24,743,075	-	24,743,075	15,096,194	8,704,829	23,801,023	48,544,098	18.12%
Employee Benefits	3000-3999	44,572,259	-	44,572,259	13,890,288	5,475,705	19,365,993	63,938,252	23.87%
(STRS on Behalf, Resource 7690 only)	3101-3102	-	-	-	-	9,727,748	9,727,748	9,727,748	3.63%
Books and Supplies	4000-4999	3,690,872	-	3,690,872	484,498	6,046,098	6,530,596	10,221,468	3.82%
Services & Other	5000-5999	2,083,858	2,485,982	4,569,840	4,394,685	12,854,535	17,249,220	21,819,060	8.15%
Capital Outlay	6000-6999	6,080	-	6,080	-	1,736,664	1,736,664	1,742,744	0.65%
Direct Cost/Indirect Cost Transfer	7000-7999	171,050	-	171,050	220,940	614,304	835,244	1,006,294	0.38%
TOTAL EXPENDITURES		166,348,956	2,485,982	168,834,938	49,491,155	49,528,433	99,019,588	267,854,526	100.00%
Net Incr/(Decr) in Fd Bal		(4,086,271)	-	(4,086,271)	(193,164)	(9,877,172)	(10,070,336)	(14,156,607)	
Actual Beginning Balance - 7/1/2025		16,357,608	-	16,357,608	1,547,763	15,475,943	17,023,706	33,381,314	
Ending Fund Balance - 6/30/2026		12,271,337	-	12,271,337	1,354,599	5,598,771	6,953,370	19,224,707	

	Object Codes	Fund 03	Fund 13	Fund 21	Fund 24	Fund 25	Fund 35	Fund 62	Fund 63	67	TOTAL	GRAND TOTAL
		ASB	Cafeteria	Building	General Obligation Bond	Developer Fee	School Facilities Fund	Self-Funded Insurance	Enterprise Fund	Worker's Comp	OTHER FUNDS	ALL FUNDS
FIRST INTERIM 2025-2026	REVENUE SOURCES:											
	Federal											
	LCFF - State Aid		1,400,000								1,400,000	14,388,691
	LCFF - Supplemental & Instr material realignment										-	4,238,667
	LCFF - EPA Entitlement										-	8,863,642
	LCFF Property Taxes (Other State Restricted)										-	2,641,836
	Other State (1160-1163)		7,800,000				-				-	174,748,270
	Lottery & Lottery - Prop 20 & Non-Prop 20										7,800,000	7,800,000
	Mandated Block Grant										-	3,541,701
	All Other State (CASSP, Transpo Excess)		-	-							-	511,032
	All Other State (STRS on Behalf)		-	-							-	13,521,269
	Discretionary Block Grant		-	-							-	9,727,748
	Local Revenue	64,309	8,500	8,281,396					-	-	8,354,205	9,051,870
	MAA/LEA-Medi Cal					1,104,223					-	1,104,223
	Parcel Tax					240,244		4			-	1,802,958
	Developer Fees										-	-
	Interest		228,934	343,533	990,243						-	1,450,000
	Facility Use (Civic Permit & Community Partnerships)										-	-
	Transportation Fees										-	-
	Rental Income										-	-
	All Other Local		10,000	-				2,731,106	2,294,432		5,035,538	13,499,430
	Other Sources										-	7,900,823
	TOTAL REVENUE	64,309	9,447,434	8,624,929	990,243	1,344,467	-	2,731,110	2,294,432	-	25,496,924	277,410,750
												99.36%
	OTHER FINANCING SOURCES/USES:											
	Interfund Transfer In/Out										-	1,784,093
	Other Financing Sources										-	-
	Contribution (8980)-Others										-	-
	Contribution (8980)-Special Education										-	-
	Contribution (8980)-RRMA										-	-
	TOTAL TRANSFERS/CONTRIBUTIONS	-	-	-	-	-	-	-	-	-	-	1,784,093
	TOTAL REVENUE incl TRANSFERS	64,309	9,447,434	8,624,929	990,243	1,344,467	-	2,731,110	2,294,432	-	25,496,924	279,194,843
												100.00%
	EXPENDITURES:											
	Certificated Salaries	1000-1999	-	-		-			179,175	-	179,175	111,034,037
	Classified Salaries	2000-2999	3,927,038	76,549	303,610	-	-	-	1,010,938	-	5,316,135	53,862,233
	Employee Benefits	3000-3999	1,929,962	41,996	106,796	-	-	-	554,111	-	2,632,865	66,571,117
	(STRS on Behalf, Resource 7690 only)	3101-3102	-	-	-	-	-	-	-	-	-	9,727,748
	Books and Supplies	4000-4999	4,399,000	27,530	1,924,217	115,638	14,313	-	96,115	-	6,631,559	16,853,027
	Services & Other	5000-5999	587,740	738,185	3,595,743	432,603	396,619	2,731,110	357,162	-	8,865,305	30,684,365
	Capital Outlay	6000-6999	681,000	14,877,768	32,212,865	24,155	108,927	-	-	-	47,904,715	49,647,459
	Direct Cost/Indirect Cost Transfer	7000-7999	314,648	9,524,985	2,745,611	-	-	-	159,931	-	12,745,175	13,751,469
	TOTAL EXPENDITURES	90,889	11,839,388	25,287,013	40,888,842	572,396	509,859	2,731,110	2,357,432	-	84,276,929	352,131,455
												100.00%
	Net Incr/(Decr) in Fd Bal											
	<i>Actual Beginning Balance - 7/1/2025</i>	(25,580)	(2,391,954)	(16,662,084)	(39,898,599)	772,071	(509,859)	-	(63,000)	-	(58,780,005)	(72,936,612)
	<i>Ending Fund Balance - 6/30/2026</i>	128,330	7,416,403	17,662,084	71,494,004	5,542,317	7,796,049	267,913	63,000	46,296	110,416,386	143,797,710
		101,750	5,024,449	1,000,000	31,595,405	6,314,388	7,286,190	267,913	-	46,296	51,636,391	70,861,098

GENERAL FUND	2025-2026 Adopted Budget			2025-2026 First Interim		
	UNRESTRICTED FUNDS *	RESTRICTED FUNDS**	TOTAL FUNDS	UNRESTRICTED FUNDS *	RESTRICTED FUNDS**	TOTAL FUNDS
Estimated Beginning Fund Balance - July 1						
Total Revenue	15,366,699	11,763,461	27,130,160	16,357,608	17,023,706	33,381,314
Total Contributions & Encroachments	196,613,520	39,919,810	236,533,330	197,904,357	46,108,646	244,013,003
Total Transfers In /Other Sources	(34,183,702)	34,183,702	-	(34,939,783)	34,939,783	-
Grand Total Revenue	3,596,199	7,817,342	11,413,541	1,784,093	7,900,823	9,684,916
	166,026,017	81,920,854	247,946,871	164,748,667	88,949,252	253,697,919
Total Expenditures	170,826,839	88,682,400	259,509,239	168,834,938	99,019,588	267,854,526
Total Transfers Out/Other Uses	-	-	-	-	-	-
Total Expenditures	170,826,839	88,682,400	259,509,239	168,834,938	99,019,588	267,854,526
Revenue Less Expenditures	(4,800,822)	(6,761,546)	(11,562,368)	(4,086,271)	(10,070,336)	(14,156,607)
Total Estimated Ending Balance - June 30	10,565,877	5,001,915	15,567,792	12,271,337	6,953,370	19,224,707
COMPONENTS OF ENDING BALANCE						
Revolving Cash	\$700			\$700		
Stores (Warehouse)	\$294,414			\$294,414		
Prepaid Expenditures	\$0			\$0		
Total Working Capital	\$295,114	\$0	\$295,114	\$295,114	\$0	\$295,114
Restricted:						
Categorical Programs Balance		5,001,915	\$5,001,915		6,953,370	6,953,370
Assigned:						
Programs Carryovers	-		-			
Other Assigned	-		-			
Unassigned/Unappropriated:						
Additional Reserve for Future Downturn (3%)			-			
Add'l Board Reserve for Economic Uncertainties*** (7%)	7,785,277		7,785,277	8,035,636		8,035,636
Additional Reserve for Future Downturn	2,485,486		2,485,486	3,940,587		3,940,587
Unassigned/Unappropriated Amount			(0)			0
* Unrestricted Funds: General Fund and Lottery						
** Restricted Funds: Special Education, Federal and Categorical Programs						
*** Board Policy 3100						
Total Estimated Ending Balance - June 30			15,567,792			19,224,707

Cupertino Union School District MYP Summary							
UNAUDITED BEGINNING FUND BALANCE, 7/1	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030		
	\$ 33,381,314	\$ 19,224,707	\$ 19,620,373	\$ 22,731,603	\$ 28,191,868		
TOTAL REVENUE	253,697,919	254,883,801	256,058,844	261,127,401	270,628,917		
TOTAL EXPENDITURES	267,854,526	254,488,134	252,947,614	255,667,136	258,910,477		
REVENUE LESS EXPENDITURES	(14,156,607)	395,666	3,111,230	5,460,265	11,718,440		
ESTIMATED ENDING FUND BALANCE	19,224,707	19,620,373	22,731,603	28,191,868	39,910,308		
COMPONENTS OF ENDING BALANCE (GASB 54)							
Nonspendable & Restricted Program's Carryover	7,248,484	3,763,156	2,655,631	1,815,669	1,841,127		
3% Reserve for Economic Uncertainties	8,035,636	7,634,644	7,588,428	7,670,014	7,767,314		
Additional Board Reserve/Unrestricted Assigned	3,940,587	8,222,573	12,487,544	17,896,700	18,123,733		
Total Reserve	11,976,223	15,857,217	20,075,972	25,566,714	25,891,048		
Reserve Total %	4.47%	6.23%	7.94%	10.00%	10.00%		
Unassigned Fund Balance		0	(0)	809,485	12,178,133		
				10.32%	14.70%		

Cupertino Union 43-69419-0000000	Multiyear Projection 2025-2026 First Interim Narratives	Fund 01 Projection# 28695
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Unrestricted**2026-2027**

Supplemental Taxes \$3.0m

Transfer in from Bond Fund \$8.4m

Certificated Salaries Adjustment -\$5.9m (Enrollment decrease -\$1.2m, SERP savings -\$1.0m, MS Elective reduction -\$2.1m, Other reductions -\$1.6m)

Classified Salaries Adjustment -\$1.9m (Other reductions -\$1.4m, SERP savings -\$143k, Other Reduction \$387k)

Materials & Supplies Gen Ed -\$1.0m

COP Refinance Debt Service \$3.3m

2027-2028

Supplemental Taxes \$734k

Transfer in from Bond Fund \$3.3m

Certificated Salaries Adjustment -\$1.5m (Enrollment decrease -\$1.2m, AMIMBG from Prop 28 moved to GF +\$1.9m, SERP savings -\$1.0m, Class size reduction -\$1.8, Other reductions -\$360k)

Classified Salaries Adjustment -\$260k (SERP savings-\$143k, Other reductions -\$120k)

COP Refinance Debt Service \$3.3m

2028-2029

Certificated Salaries Adjustment -\$1.780k (Enrollment decrease -\$780k, SERP savings -\$1.0m)

Classified Salaries Adjustment -\$143k (SERP savings-\$143k)

COP Refinance Debt Service \$3.3m

2029-2030

Certificated Salaries Adjustment -\$1.120m (Enrollment decrease -\$120k, SERP savings -\$1.0m)

Classified Salaries Adjustment -\$143k (SERP savings -\$143k)

COP Refinance Debt Service \$3.3m

Cupertino Union 43-69419-0000000	Multiyear Projection 2025-2026 First Interim Narratives	Fund 01 Projection# 28695
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Restricted

2026-2027

Classified Salaries -\$857k (Other reductions SPED -\$836k, expiring funds NS KIT -\$21k)

Subagreements for Services Spec Ed -\$1.0m

Professional Services Spec Ed -\$300k

Professional Services RRMA -\$144k

2027-2028

Certificated Salaries -\$1.9m (AMIMGB/Prop 28 to GF +\$1.9m, -\$360k Other reductions SPED)

Employee Benefits Adjustment -\$1.0m (Changes in plan offerings and cap)

Professional Services RRMA -\$127k

Cupertino Union 43-69419-0000000	Multiyear Projection 2025-2026 First Interim Combined					Fund 01 Projection# 28695
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Description (Object Range) [Sum Detail]	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3	2028-29 Year 4	2029-30 Year 5
A. REVENUES & OTHER FINANCING SOURCES [Sum Lines A1-A5c]	\$253,697,919.00	\$254,883,800.50	\$256,058,843.61	\$261,127,401.06	\$270,628,916.72
1. LCFF/Revenue Limit Sources (8010-8099)	190,492,415.00	196,277,170.00	202,351,162.75	210,457,212.51	219,740,207.39
2. Federal Revenues (8100-8299)	12,988,691.00	4,688,691.00	4,688,691.00	4,688,691.00	4,688,691.00
3. Other State Revenues (8300-8599)	27,301,750.00	22,684,343.45	22,862,118.25	23,066,435.76	23,284,956.54
4. Other Local Revenues (8600-8799)	13,230,147.00	13,148,680.05	13,171,955.61	13,230,145.79	13,230,145.79
5. Other Financing Sources					
a. Transfers In (8900-8929)	9,684,916.00	18,084,916.00	12,984,916.00	9,684,916.00	9,684,916.00
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
B. EXPENDITURES & OTHER FINANCING USES [Sum Lines B1-B10]	\$267,854,526.00	\$254,488,134.30	\$252,947,613.80	\$255,667,136.05	\$258,910,476.62
1. Certificated Salaries (1000-1999)	110,854,862.00	105,827,709.70	103,626,361.12	104,403,976.63	105,863,156.38
2. Classified Salaries (2000-2999)	48,544,098.00	46,463,752.42	47,041,052.30	47,748,811.67	48,467,187.44
3. Employee Benefits (3000-3999)	73,666,000.00	72,870,603.70	73,329,671.26	75,008,931.38	77,109,185.31
4. Books and Supplies (4000-4999)	10,221,468.00	7,442,780.77	7,322,065.39	7,306,073.65	7,140,117.63
5. Services and Other Operating Expenditures (5000-5999)	21,819,060.00	17,126,604.71	16,756,968.73	16,349,347.72	15,460,834.86
6. Capital Outlay (6000-6999)	1,742,744.00	595,703.00	595,703.00	595,703.00	595,703.00
7. Other Outgo (excluding Transfers of Indirect Costs) (7100-7299,7400-7499)	1,320,942.00	4,593,692.00	4,595,692.00	4,574,192.00	4,594,192.00
8. Other Outgo - Transfers of Indirect Costs (7300-7399)	(314,648.00)	(432,712.00)	(319,900.00)	(319,900.00)	(319,900.00)
9. Other Financing Uses					
a. Transfers Out (7600-7629)	0.00	0.00	0.00	0.00	0.00
b. Other Uses (7630-7699)	0.00	0.00	0.00	0.00	0.00
10. Other Adjustments (described in assumptions)	0.00	0.00	0.00	0.00	0.00
C. NET INCREASE (DECREASE) IN FUND BALANCE	(14,156,607.00)	395,666.20	3,111,229.81	5,460,265.01	11,718,440.10

Cupertino Union 43-69419-0000000	Multiyear Projection 2025-2026 First Interim Combined					Fund 01 Projection# 28695
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Description (Object Range) [Sum Detail]	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3	2028-29 Year 4	2029-30 Year 5
B. EXPENDITURES & OTHER FINANCING USES: Salary Details					
1. Certificated Salaries (1000-1999)[Sum Lines B1a-B1d]	\$110,854,862.00	\$105,827,709.70	\$103,626,361.12	\$104,403,976.63	\$105,863,156.38
a. Base Salaries	110,854,862.00	110,854,862.00	105,827,709.70	103,626,361.12	104,403,976.63
b. Step & Column Adjustment	---	1,588,631.28	1,518,651.42	1,557,615.51	1,579,179.75
c. Cost-of-Living Adjustment	---	0.00	0.00	0.00	0.00
d. Other Adjustment	---	(6,615,783.58)	(3,720,000.00)	(780,000.00)	(120,000.00)
2. Classified Salaries (2000-2999)[Sum Lines B2a-B2d]	\$48,544,098.00	\$46,463,752.42	\$47,041,052.30	\$47,748,811.67	\$48,467,187.44
a. Base Salaries	48,544,098.00	48,544,098.00	46,463,752.42	47,041,052.30	47,748,811.67
b. Step & Column Adjustment	---	689,077.44	697,299.88	707,759.37	718,375.77
c. Cost-of-Living Adjustment	---	0.00	0.00	0.00	0.00
d. Other Adjustment	---	(2,769,423.02)	(120,000.00)	0.00	0.00
3. Employee Benefits (3000-3999)	73,666,000.00	72,870,603.70	73,329,671.26	75,008,931.38	77,109,185.31

Cupertino Union 43-69419-0000000	Multiyear Projection 2025-2026 First Interim Combined					Fund 01 Projection# 28695
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Description (Object Range) [Sum Detail]	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3	2028-29 Year 4	2029-30 Year 5
B. EXPENDITURES & OTHER FINANCING USES: Employee Benefit Details					
3. Employee Benefits (3000-3999)[Sum Lines B3a-B3i]	\$73,666,000.00	\$72,870,603.70	\$73,329,671.26	\$75,008,931.38	\$77,109,185.31
a. State Teachers' Retirement System, STRS (3101-3102)	30,181,340.00	29,252,259.07	28,838,826.77	28,982,422.38	29,251,550.97
b. Public Employees' Retirement System, PERS (3201-3202)	12,372,858.00	11,878,226.43	12,414,653.16	12,417,242.19	12,603,647.04
c. OASDI/Medicare/Alternative (3301-3302)	5,433,455.00	5,196,448.79	5,205,677.69	5,271,087.40	5,348,547.81
d. Health and Welfare Benefits (3401-3402)	22,627,805.00	23,629,463.82	23,987,231.66	25,426,465.56	26,952,053.50
e. State Unemployment Insurance (3501-3502)	78,347.00	74,857.84	74,051.96	74,781.77	75,851.98
f. Workers' Compensation Insurance (3601-3602)	2,972,195.00	2,839,347.75	2,809,230.02	2,836,932.08	2,877,534.01
g. OPEB, Allocated (3701-3702)	0.00	0.00	0.00	0.00	0.00
h. OPEB, Active Employees (3751-3752)	0.00	0.00	0.00	0.00	0.00
i. Other Benefits (3901-3902)	0.00	0.00	0.00	0.00	0.00
3. Employee Benefits (3000-3999)[Sum Lines B3j-B3k]	\$73,666,000.00	\$72,870,603.70	\$73,329,671.26	\$75,008,931.38	\$77,109,185.31
j. Total Certificated (Sum Objects 3XX1)	48,033,403.00	47,361,437.46	46,961,751.57	47,959,205.44	49,168,424.87
k. Total Classified (Sum Objects 3XX2)	25,632,597.00	25,509,166.24	26,367,919.69	27,049,725.94	27,940,760.44

Cupertino Union 43-69419-0000000	Multiyear Projection 2025-2026 First Interim Combined				Fund 01 Projection# 28695
Description (Object Range) [Sum Detail]	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3	2028-29 Year 4	2029-30 Year 5
C. NET INCREASE (DECREASE) IN FUND BALANCE	(14,156,607.00)	395,666.20	3,111,229.81	5,460,265.01	11,718,440.10
D. FUND BALANCE					
1. Beginning Fund Balance (9791-9795)	33,381,314.00	19,224,707.00	19,620,373.20	22,731,603.01	28,191,868.02
2. Ending Fund Balance [Sum lines D2a-D2e2]	<u>\$19,224,707.00</u>	<u>\$19,620,373.20</u>	<u>\$22,731,603.01</u>	<u>\$28,191,868.02</u>	<u>\$39,910,308.12</u>
a. Nonspendable (9710-9719)	295,114.47	295,117.47	295,117.47	295,117.47	295,117.47
b. Restricted (9740)	6,953,370.00	3,468,041.88	2,360,516.55	1,520,554.13	1,546,012.24
c. Committed					
1. Stabilization Arrangements (9750)	0.00	0.00	0.00	0.00	0.00
2. Other Commitments (9760)	0.00	0.00	0.00	0.00	0.00
d. Assigned					
1. Other Assignments (9780)	0.00	0.00	0.00	0.00	0.00
e. Unassigned/Unappropriated					
1. Reserve for Economic Uncertainties (9789)	8,035,636.00	7,634,644.00	7,588,428.00	7,670,014.00	7,767,314.00
2. Unassigned/Unappropriated (9790)	3,940,586.53	8,222,569.85	12,487,540.99	18,706,182.42	30,301,864.41

Cupertino Union 43-69419-0000000	Multiyear Projection 2025-2026 First Interim Combined					Fund 01 Projection# 28695
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Description (Object Range) [Sum Detail]	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3	2028-29 Year 4	2029-30 Year 5
E. AVAILABLE RESERVES					
1. From Components of Ending Fund Balance					
a. Stabilization Arrangements (9750)	0.00	0.00	0.00	0.00	0.00
b. Reserve for Economic Uncertainty (9789)	8,035,636.00	7,634,644.00	7,588,428.00	7,670,014.00	7,767,314.00
c. Unassigned/Unappropriated (9790)	3,940,586.53	8,222,569.85	12,487,540.99	18,706,182.42	30,301,864.41
d. Negative Restricted Ending Balances (negative resources 2000-9999) (979Z)	0.00	0.00	0.00	0.00	0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)					
a. Stabilization Arrangements (9750)	0.00	0.00	0.00	0.00	0.00
b. Reserve for Economic Uncertainty (9789)	0.00	0.00	0.00	0.00	0.00
c. Unassigned/Unappropriated (9790)	0.00	0.00	0.00	0.00	0.00
3. Total Available Reserves - by Amount	\$11,976,222.53	\$15,857,213.85	\$20,075,968.99	\$26,376,196.42	\$38,069,178.41
4. Total Available Reserves - by Percent	4.47%	6.23%	7.94%	10.32%	14.70%
F. RECOMMENDED RESERVES					
1. Calculating the Reserves					
a. Expenditures and Other Financing Uses [Sum Lines B1-B10]	267,854,526.00	254,488,134.30	252,947,613.80	255,667,136.05	258,910,476.62
b. Plus: Special Education Pass-through Funds	0.00	0.00	0.00	0.00	0.00
c. Total Expenditures and Other Financing Uses [Line F1a plus line F1b]	267,854,526.00	254,488,134.30	252,947,613.80	255,667,136.05	258,910,476.62
d. Reserve Standard Percentage Level	3.00%	3.00%	3.00%	3.00%	3.00%
e. Reserve Standard - By Percent [Line F1c times F1d]	8,035,635.78	7,634,644.03	7,588,428.41	7,670,014.08	7,767,314.30
f. Reserve Standard - By Amount	0.00	0.00	0.00	0.00	0.00
g. Reserve Standard [Greater of F1e or F1f]	8,035,635.78	7,634,644.03	7,588,428.41	7,670,014.08	7,767,314.30
h. Available Reserves (Line E3) Meet Reserve Standard (Line F1g)	MET	MET	MET	MET	MET

Cupertino Union 43-69419-0000000		Multiyear Projection 2025-2026 First Interim Unrestricted				Fund 01 Projection# 28695
Description (Object Range) [Sum Detail]	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3	2028-29 Year 4	2029-30 Year 5	
A. REVENUES & OTHER FINANCING SOURCES [Sum Lines A1-A5c]	\$164,748,667.00	\$172,368,494.72	\$172,823,846.89	\$176,873,455.76	\$185,268,192.97	
1. LCFF/Revenue Limit Sources (8010-8099)	181,394,632.00	187,179,387.00	193,253,379.75	201,359,429.51	210,642,424.39	
2. Federal Revenues (8100-8299)	8,300,000.00	0.00	0.00	0.00	0.00	
3. Other State Revenues (8300-8599)	3,850,914.00	3,850,720.19	3,846,908.10	3,861,153.17	3,885,035.83	
4. Other Local Revenues (8600-8799)	4,358,811.00	4,277,344.05	4,300,619.61	4,358,809.79	4,358,809.79	
5. Other Financing Sources						
a. Transfers In (8900-8929)	1,784,093.00	10,184,093.00	5,084,093.00	1,784,093.00	1,784,093.00	
b. Other Sources (8930-8979)	0.00	0.00	0.00	0.00	0.00	
c. Contributions (8980-8999)	(34,939,783.00)	(33,123,049.52)	(33,661,153.57)	(34,490,029.71)	(35,402,170.04)	
B. EXPENDITURES & OTHER FINANCING USES [Sum Lines B1-B10]	\$168,834,938.00	\$168,487,500.40	\$168,605,091.75	\$170,573,228.33	\$173,575,210.98	
1. Certificated Salaries (1000-1999)	91,081,762.00	86,433,009.75	86,192,981.01	86,709,095.83	87,902,852.38	
2. Classified Salaries (2000-2999)	24,743,075.00	23,175,705.02	23,403,684.19	23,756,883.05	24,115,379.88	
3. Employee Benefits (3000-3999)	44,572,259.00	43,960,252.08	44,130,945.87	45,275,197.39	46,723,841.85	
4. Books and Supplies (4000-4999)	3,690,872.00	2,690,872.00	2,690,872.00	2,690,872.00	2,690,872.00	
5. Services and Other Operating Expenditures (5000-5999)	4,569,840.00	8,620,813.55	8,577,760.68	8,553,832.06	8,534,916.87	
6. Capital Outlay (6000-6999)	6,080.00	6,080.00	6,080.00	6,080.00	6,080.00	
7. Other Outgo (excluding Transfers of Indirect Costs) (7100-7299,7400-7499)	1,320,942.00	4,593,692.00	4,595,692.00	4,574,192.00	4,594,192.00	
8. Other Outgo - Transfers of Indirect Costs (7300-7399)	(1,149,892.00)	(992,924.00)	(992,924.00)	(992,924.00)	(992,924.00)	
9. Other Financing Uses						
a. Transfers Out (7600-7629)	0.00	0.00	0.00	0.00	0.00	
b. Other Uses (7630-7699)	0.00	0.00	0.00	0.00	0.00	
10. Other Adjustments (described in assumptions)	0.00	0.00	0.00	0.00	0.00	
C. NET INCREASE (DECREASE) IN FUND BALANCE	(4,086,271.00)	3,880,994.32	4,218,755.14	6,300,227.43	11,692,981.99	

Cupertino Union 43-69419-0000000	Multiyear Projection 2025-2026 First Interim Unrestricted					Fund 01 Projection# 28695
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Description (Object Range) [Sum Detail]	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3	2028-29 Year 4	2029-30 Year 5
B. EXPENDITURES & OTHER FINANCING USES: Salary Details					
1. Certificated Salaries (1000-1999)[Sum Lines B1a-B1d]	<u>\$91,081,762.00</u>	<u>\$86,433,009.75</u>	<u>\$86,192,981.01</u>	<u>\$86,709,095.83</u>	<u>\$87,902,852.38</u>
a. Base Salaries	91,081,762.00	91,081,762.00	86,433,009.75	86,192,981.01	86,709,095.83
b. Step & Column Adjustment	---	1,292,034.75	1,261,015.26	1,296,114.82	1,313,756.55
c. Cost-of-Living Adjustment	---	0.00	0.00	0.00	0.00
d. Other Adjustment	---	(5,940,787.00)	(1,501,044.00)	(780,000.00)	(120,000.00)
2. Classified Salaries (2000-2999)[Sum Lines B2a-B2d]	<u>\$24,743,075.00</u>	<u>\$23,175,705.02</u>	<u>\$23,403,684.19</u>	<u>\$23,756,883.05</u>	<u>\$24,115,379.88</u>
a. Base Salaries	24,743,075.00	24,743,075.00	23,175,705.02	23,403,684.19	23,756,883.05
b. Step & Column Adjustment	---	344,610.02	347,979.17	353,198.86	358,496.83
c. Cost-of-Living Adjustment	---	0.00	0.00	0.00	0.00
d. Other Adjustment	---	(1,911,980.00)	(120,000.00)	0.00	0.00
3. Employee Benefits (3000-3999)	44,572,259.00	43,960,252.08	44,130,945.87	45,275,197.39	46,723,841.85

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Description (Object Range) [Sum Detail]	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3	2028-29 Year 4	2029-30 Year 5
B. EXPENDITURES & OTHER FINANCING USES: Employee Benefit Details					
3. Employee Benefits (3000-3999)[Sum Lines B3a-B3i]	\$44,572,259.00	\$43,960,252.08	\$44,130,945.87	\$45,275,197.39	\$46,723,841.85
a. State Teachers' Retirement System, STRS (3101-3102)	16,779,206.00	15,922,773.07	15,878,593.01	15,973,701.34	16,193,615.32
b. Public Employees' Retirement System, PERS (3201-3202)	6,466,403.00	6,081,188.26	6,342,374.16	6,342,557.45	6,437,842.02
c. OASDI/Medicare/Alternative (3301-3302)	3,369,196.00	3,174,296.69	3,187,503.47	3,222,640.55	3,269,374.28
d. Health and Welfare Benefits (3401-3402)	15,733,220.00	16,677,213.20	16,617,845.99	17,614,916.75	18,671,811.76
e. State Unemployment Insurance (3501-3502)	57,142.00	54,073.62	54,069.29	54,499.35	55,265.32
f. Workers' Compensation Insurance (3601-3602)	2,167,092.00	2,050,707.24	2,050,559.95	2,066,881.95	2,095,933.15
g. OPEB, Allocated (3701-3702)	0.00	0.00	0.00	0.00	0.00
h. OPEB, Active Employees (3751-3752)	0.00	0.00	0.00	0.00	0.00
i. Other Benefits (3901-3902)	0.00	0.00	0.00	0.00	0.00
3. Employee Benefits (3000-3999)[Sum Lines B3j-B3k]	\$44,572,259.00	\$43,960,252.08	\$44,130,945.87	\$45,275,197.39	\$46,723,841.85
j. Total Certificated (Sum Objects 3XX1)	31,494,634.00	31,125,322.85	31,038,133.87	31,854,783.14	32,869,919.54
k. Total Classified (Sum Objects 3XX2)	13,077,625.00	12,834,929.23	13,092,812.00	13,420,414.25	13,853,922.31

Cupertino Union 43-69419-0000000	Multiyear Projection 2025-2026 First Interim Unrestricted				Fund 01 Projection# 28695
Description (Object Range) [Sum Detail]	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3	2028-29 Year 4	2029-30 Year 5
C. NET INCREASE (DECREASE) IN FUND BALANCE	(4,086,271.00)	3,880,994.32	4,218,755.14	6,300,227.43	11,692,981.99
D. FUND BALANCE					
1. Beginning Fund Balance (9791-9795)	16,357,608.00	12,271,337.00	16,152,331.32	20,371,086.46	26,671,313.89
2. Ending Fund Balance [Sum lines D2a-D2e2]	<u>\$12,271,337.00</u>	<u>\$16,152,331.32</u>	<u>\$20,371,086.46</u>	<u>\$26,671,313.89</u>	<u>\$38,364,295.88</u>
a. Nonspendable (9710-9719)	295,114.47	295,117.47	295,117.47	295,117.47	295,117.47
b. Restricted (9740)	0.00	0.00	0.00	0.00	0.00
c. Committed					
1. Stabilization Arrangements (9750)	0.00	0.00	0.00	0.00	0.00
2. Other Commitments (9760)	0.00	0.00	0.00	0.00	0.00
d. Assigned					
1. Other Assignments (9780)	0.00	0.00	0.00	0.00	0.00
e. Unassigned/Unappropriated					
1. Reserve for Economic Uncertainties (9789)	8,035,636.00	7,634,644.00	7,588,428.00	7,670,014.00	7,767,314.00
2. Unassigned/Unappropriated (9790)	3,940,586.53	8,222,569.85	12,487,540.99	18,706,182.42	30,301,864.41

Cupertino Union 43-69419-0000000	Multiyear Projection 2025-2026 First Interim Unrestricted					Fund 01 Projection# 28695
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Description (Object Range) [Sum Detail]	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3	2028-29 Year 4	2029-30 Year 5
E. AVAILABLE RESERVES					
1. From Components of Ending Fund Balance					
a. Stabilization Arrangements (9750)	0.00	0.00	0.00	0.00	0.00
b. Reserve for Economic Uncertainty (9789)	8,035,636.00	7,634,644.00	7,588,428.00	7,670,014.00	7,767,314.00
c. Unassigned/Unappropriated (9790)	3,940,586.53	8,222,569.85	12,487,540.99	18,706,182.42	30,301,864.41
d. Negative Restricted Ending Balances (negative resources 2000-9999) (979Z)	0.00	0.00	0.00	0.00	0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)					
a. Stabilization Arrangements (9750)	0.00	0.00	0.00	0.00	0.00
b. Reserve for Economic Uncertainty (9789)	0.00	0.00	0.00	0.00	0.00
c. Unassigned/Unappropriated (9790)	0.00	0.00	0.00	0.00	0.00
3. Total Available Reserves - by Amount	<u>\$11,976,222.53</u>	<u>\$15,857,213.85</u>	<u>\$20,075,968.99</u>	<u>\$26,376,196.42</u>	<u>\$38,069,178.41</u>

Cupertino Union 43-69419-0000000	Multiyear Projection 2025-2026 First Interim Restricted				Fund 01 Projection# 28695
Description (Object Range) [Sum Detail]	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3	2028-29 Year 4	2029-30 Year 5
A. REVENUES & OTHER FINANCING SOURCES [Sum Lines A1-A5c]	\$88,949,252.00	\$82,515,305.78	\$83,234,996.72	\$84,253,945.30	\$85,360,723.75
1. LCFF/Revenue Limit Sources (8010-8099)	9,097,783.00	9,097,783.00	9,097,783.00	9,097,783.00	9,097,783.00
2. Federal Revenues (8100-8299)	4,688,691.00	4,688,691.00	4,688,691.00	4,688,691.00	4,688,691.00
3. Other State Revenues (8300-8599)	23,450,836.00	18,833,623.26	19,015,210.15	19,205,282.59	19,399,920.71
4. Other Local Revenues (8600-8799)	8,871,336.00	8,871,336.00	8,871,336.00	8,871,336.00	8,871,336.00
5. Other Financing Sources					
a. Transfers In (8900-8929)	7,900,823.00	7,900,823.00	7,900,823.00	7,900,823.00	7,900,823.00
b. Other Sources (8930-8979)	0.00	0.00	0.00	0.00	0.00
c. Contributions (8980-8999)	34,939,783.00	33,123,049.52	33,661,153.57	34,490,029.71	35,402,170.04
B. EXPENDITURES & OTHER FINANCING USES [Sum Lines B1-B10]	\$99,019,588.00	\$86,000,633.90	\$84,342,522.05	\$85,093,907.72	\$85,335,265.64
1. Certificated Salaries (1000-1999)	19,773,100.00	19,394,699.95	17,433,380.11	17,694,880.80	17,960,304.00
2. Classified Salaries (2000-2999)	23,801,023.00	23,288,047.40	23,637,368.11	23,991,928.62	24,351,807.56
3. Employee Benefits (3000-3999)	29,093,741.00	28,910,351.62	29,198,725.39	29,733,733.99	30,385,343.46
4. Books and Supplies (4000-4999)	6,530,596.00	4,751,908.77	4,631,193.39	4,615,201.65	4,449,245.63
5. Services and Other Operating Expenditures (5000-5999)	17,249,220.00	8,505,791.16	8,179,208.05	7,795,515.66	6,925,917.99
6. Capital Outlay (6000-6999)	1,736,664.00	589,623.00	589,623.00	589,623.00	589,623.00
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)	835,244.00	560,212.00	673,024.00	673,024.00	673,024.00
9. Other Financing Uses					
a. Transfers Out (7600-7629)	0.00	0.00	0.00	0.00	0.00
b. Other Uses (7630-7699)	0.00	0.00	0.00	0.00	0.00
10. Other Adjustments (described in assumptions)	0.00	0.00	0.00	0.00	0.00
C. NET INCREASE (DECREASE) IN FUND BALANCE	(10,070,336.00)	(3,485,328.12)	(1,107,525.33)	(839,962.42)	25,458.11

Cupertino Union 43-69419-0000000	Multiyear Projection 2025-2026 First Interim Restricted					Fund 01 Projection# 28695
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Description (Object Range) [Sum Detail]	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3	2028-29 Year 4	2029-30 Year 5
B. EXPENDITURES & OTHER FINANCING USES: Salary Details					
1. Certificated Salaries (1000-1999)[Sum Lines B1a-B1d]	<u>\$19,773,100.00</u>	<u>\$19,394,699.95</u>	<u>\$17,433,380.11</u>	<u>\$17,694,880.80</u>	<u>\$17,960,304.00</u>
a. Base Salaries	19,773,100.00	19,773,100.00	19,394,699.95	17,433,380.11	17,694,880.80
b. Step & Column Adjustment	---	296,596.53	257,636.16	261,500.69	265,423.20
c. Cost-of-Living Adjustment	---	0.00	0.00	0.00	0.00
d. Other Adjustment	---	(674,996.58)	(2,218,956.00)	0.00	0.00
2. Classified Salaries (2000-2999)[Sum Lines B2a-B2d]	<u>\$23,801,023.00</u>	<u>\$23,288,047.40</u>	<u>\$23,637,368.11</u>	<u>\$23,991,928.62</u>	<u>\$24,351,807.56</u>
a. Base Salaries	23,801,023.00	23,801,023.00	23,288,047.40	23,637,368.11	23,991,928.62
b. Step & Column Adjustment	---	344,467.42	349,320.71	354,560.51	359,878.94
c. Cost-of-Living Adjustment	---	0.00	0.00	0.00	0.00
d. Other Adjustment	---	(857,443.02)	0.00	0.00	0.00
3. Employee Benefits (3000-3999)	29,093,741.00	28,910,351.62	29,198,725.39	29,733,733.99	30,385,343.46

Cupertino Union 43-69419-0000000	Multiyear Projection 2025-2026 First Interim Restricted					Fund 01 Projection# 28695
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Description (Object Range) [Sum Detail]	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3	2028-29 Year 4	2029-30 Year 5
B. EXPENDITURES & OTHER FINANCING USES: Employee Benefit Details					
3. Employee Benefits (3000-3999)[Sum Lines B3a-B3i]	\$29,093,741.00	\$28,910,351.62	\$29,198,725.39	\$29,733,733.99	\$30,385,343.46
a. State Teachers' Retirement System, STRS (3101-3102)	13,402,134.00	13,329,486.00	12,960,233.76	13,008,721.04	13,057,935.65
b. Public Employees' Retirement System, PERS (3201-3202)	5,906,455.00	5,797,038.17	6,072,279.00	6,074,684.74	6,165,805.02
c. OASDI/Medicare/Alternative (3301-3302)	2,064,259.00	2,022,152.10	2,018,174.22	2,048,446.85	2,079,173.53
d. Health and Welfare Benefits (3401-3402)	6,894,585.00	6,952,250.62	7,369,385.67	7,811,548.81	8,280,241.74
e. State Unemployment Insurance (3501-3502)	21,205.00	20,784.22	19,982.67	20,282.42	20,586.66
f. Workers' Compensation Insurance (3601-3602)	805,103.00	788,640.51	758,670.07	770,050.13	781,600.86
g. OPEB, Allocated (3701-3702)	0.00	0.00	0.00	0.00	0.00
h. OPEB, Active Employees (3751-3752)	0.00	0.00	0.00	0.00	0.00
i. Other Benefits (3901-3902)	0.00	0.00	0.00	0.00	0.00
3. Employee Benefits (3000-3999)[Sum Lines B3j-B3k]	\$29,093,741.00	\$28,910,351.62	\$29,198,725.39	\$29,733,733.99	\$30,385,343.46
j. Total Certificated (Sum Objects 3XX1)	16,538,769.00	16,236,114.61	15,923,617.70	16,104,422.30	16,298,505.33
k. Total Classified (Sum Objects 3XX2)	12,554,972.00	12,674,237.01	13,275,107.69	13,629,311.69	14,086,838.13

Cupertino Union 43-69419-0000000	Multiyear Projection 2025-2026 First Interim Restricted				Fund 01 Projection# 28695
Description (Object Range) [Sum Detail]	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3	2028-29 Year 4	2029-30 Year 5
C. NET INCREASE (DECREASE) IN FUND BALANCE	(10,070,336.00)	(3,485,328.12)	(1,107,525.33)	(839,962.42)	25,458.11
D. FUND BALANCE					
1. Beginning Fund Balance (9791-9795)	17,023,706.00	6,953,370.00	3,468,041.88	2,360,516.55	1,520,554.13
2. Ending Fund Balance [Sum lines D2a-D2e2]	\$6,953,370.00	\$3,468,041.88	\$2,360,516.55	\$1,520,554.13	\$1,546,012.24
a. Nonspendable (9710-9719)	0.00	0.00	0.00	0.00	0.00
b. Restricted (9740)	6,953,370.00	3,468,041.88	2,360,516.55	1,520,554.13	1,546,012.24
c. Committed					
1. Stabilization Arrangements (9750)	0.00	0.00	0.00	0.00	0.00
2. Other Commitments (9760)	0.00	0.00	0.00	0.00	0.00
d. Assigned					
1. Other Assignments (9780)	0.00	0.00	0.00	0.00	0.00
e. Unassigned/Unappropriated					
1. Reserve for Economic Uncertainties (9789)	0.00	0.00	0.00	0.00	0.00
2. Unassigned/Unappropriated (9790)	0.00	0.00	0.00	0.00	0.00

Cupertino Union 43-69419-0000000	Multiyear Projection 2025-2026 First Interim Restricted					Fund 01 Projection# 28695
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Description (Object Range) [Sum Detail]	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3	2028-29 Year 4	2029-30 Year 5
E. AVAILABLE RESERVES					
1. From Components of Ending Fund Balance					
a. Stabilization Arrangements (9750)	---	---	---	---	---
b. Reserve for Economic Uncertainty (9789)	---	---	---	---	---
c. Unassigned/Unappropriated (9790)	---	---	---	---	---
d. Negative Restricted Ending Balances (negative resources 2000-9999) (979Z)	---	---	---	---	---
2. Special Reserve Fund - Noncapital Outlay (Fund 17)					
a. Stabilization Arrangements (9750)	---	---	---	---	---
b. Reserve for Economic Uncertainty (9789)	---	---	---	---	---
c. Unassigned/Unappropriated (9790)	---	---	---	---	---
3. Total Available Reserves - by Amount	\$---	\$---	\$---	\$---	\$---
4. Total Available Reserves - by Percent	---%	---%	---%	---%	---%

Cupertino Union 43-69419-0000000	Multiyear Projection 2025-2026 First Interim Assumptions	Fund 01 Projection# 28695
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Description (Object range)	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3	2028-29 Year 4	2029-30 Year 5
State Rates					
State Categorical COLA	2.3000%	3.0200%	3.4200%	3.3100%	3.2400%
California CPI	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
California Lottery - Base	\$190.00	\$190.00	\$190.00	\$190.00	\$190.00
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
California Lottery - Instructional Materials	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
Mandate Block Grant	2.3000%	3.0200%	3.4200%	3.3100%	3.2400%
Interest Rate Trend for 10-Year Treasuries	4.5000%	4.3600%	4.4000%	4.5000%	4.5000%
Applied Change Rate		-3.1111%	0.9174%	2.2727%	0.0000%
STRS Rate Change	19.1000%	19.1000%	19.1000%	19.1000%	19.1000%
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
PERS Rate Change	26.8100%	26.9000%	27.8000%	27.4000%	27.4000%
Applied Change Rate		0.3357%	3.3457%	-1.4388%	0.0000%
Federal COLA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Description (Object range)	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3	2028-29 Year 4	2029-30 Year 5
Local Rates					
LCFF Sources - State Aid, Current Year	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LCFF Sources - Education Protection Account, Current Year	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LCFF Sources - Local Revenue	5.0000%	5.0000%	5.0000%	5.0000%	5.0000%
LCFF Sources - Charter In-Lieu of Property Tax Transfer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Certificated Staff Step & Column	1.5000%	1.5000%	1.5000%	1.5000%	1.5000%
Certificated COLA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Certificated COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Classified Staff Step	1.5000%	1.5000%	1.5000%	1.5000%	1.5000%
Classified COLA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Classified COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Certificated Management COLA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

Description (Object range)	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3	2028-29 Year 4	2029-30 Year 5
Local Rates					
Certificated Management COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Classified Management COLA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Classified Management COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Certificated Health & Welfare Percent Change	5.0000%	6.0000%	6.0000%	6.0000%	6.0000%
Classified Health & Welfare Percent Change	5.0000%	6.0000%	6.0000%	6.0000%	6.0000%
OASDI/Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
Certificated OASDI/Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
Classified OASDI/Classified Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
State Unemployment Insurance Rate Change	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
Workers Compensation Insurance Rate Change	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
Average Cash Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
Description (Object range)	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3	2028-29 Year 4	2029-30 Year 5
User-defined Rates and Values					
Description (Object range)	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3	2028-29 Year 4	2029-30 Year 5
Other Adjustments					
Other Adjustments - Unrestricted - Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Adjustments - Unrestricted - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Adjustments - Restricted - Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Adjustments - Restricted - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

FISCAL STABILIZATION PLAN

Name of School District:	Cupertino Union School District
The proposed agreement covers the period beginning:	FY2026-2027, FY2027-2028, FY2028-2029
Governing Board approval date:	12/11/2025

Note: The instructions for completing the Fiscal Stabilization Plan (FSP) follow the template.

1. General Summary

Provide an overview of the district's current financial situation and the main objectives of the Fiscal Stabilization Plan.

The District is currently forecast to deficit spend in the Unrestricted General Fund by over \$4.0m. That along with the one time Student Support & Professional Development Discretionary Block Grant going away in 2026-2027 leads the District below its desired reserve. Currently the District has a total goal of 10% reserves since it is now Basic Aid and cash flow with low reserves has been a challenge. The 10% reserve goal is 3% State Required Reserve for Economic Uncertainties and 7% additional Board Reserves for Economic Uncertainties (Board Policy 3100).

2. Implementation and Monitoring

Describe how the district will implement the Fiscal Stabilization Plan and monitor the financial impact of each action.

The District will transfer funds from the Bond fund to the General Fund to cover the COP Solar Debt in 2026-27 and 2027-28. The Debt Service has been added to the General Fund for the remainder of the payout. The District will follow the State of California layoff process for reductions in certificated and classified staff each fiscal year. The District will evaluate reductions in supplies and services by fund and resource in order to make the appropriate reductions. Employee benefits are being evaluated by the District with the plan to make adjustments to offerings in 2027-28.

3. Multiyear Budget Projection Changes

List the revenue enhancements and/or expenditure changes the district plans to make, and include (1) a description of each action, (2) object codes, and (3) projected financial impact by fiscal year.

Unrestricted Revenue Changes	Object Codes	FY 2026-27	FY 2027-28	FY 2028-2029	Total
Transfer in to General Fund from Bond Fund to cover COP Solar Debt	8919	8,400,000	3,300,000	0	11,700,000
Total <u>Unrestricted</u> Revenue Change		8,400,000	3,300,000	0	11,700,000

Restricted Revenue Changes	Object Codes	FY 2026-27	FY 2027-28	FY 2028-2029	Total
		0	0	0	0
Total <u>Restricted</u> Revenue Change		0	0	0	0

Unrestricted Expenditure Changes	Object Codes	FY 2026-27	FY 2027-28	FY 2028-2029	Total
Certificated Salaries Reduction	1XXX	(4,648,752)	(240,029)	0	(4,888,781)
Classified Salaries Reduction	2XXX	(1,567,370)	0	0	(1,567,370)
Books & Materials Reduction	4XXX	(1,000,000)	0	0	(1,000,000)
COP Refinance Debt Service	7499	3,272,750	3,274,750	3,253,250	9,800,750
Employee Benefits Adjustment	3XXX	0	(1,000,000)	0	(1,000,000)
Total <u>Unrestricted</u> Expenditure Change		(3,943,372)	2,034,721	3,253,250	1,344,599

Restricted Expenditure Changes	Object Codes	FY 2026-27	FY 2027-28	FY 2028-2029	Total
Certificated Salaries Reduction	1XXX	(378,400)	(1,961,320)	0	(2,339,720)
Classified Salaries Reduction	2XXX	(512,976)	0	0	(512,976)
Subagreements for Services SPED	5XXX	(1,000,000)	0	0	(1,000,000)
Professional Services for SPED	5XXX	(300,000)	0	0	(300,000)
Professional Services for RRMA	5XXX	(144,000)	(185,647)	(126,278)	(455,925)
Total <u>Restricted</u> Expenditure Change		(2,335,376)	(2,146,966)	(126,278)	(4,608,620)

4. Revised Available Reserves Projections

The reserves calculation below is auto-calculated from the data entry in the MYP tab.

Description	Object Codes	Revised Multiyear Projections Available Reserves		
AVAILABLE RESERVES				
General Fund				
Stabilization Arrangements	9750	0	0	0
Reserve for Economic Uncertainties	9789	7,634,644	7,588,428	7,670,014
Unassigned/Unappropriated	9790	8,222,570	11,587,541	17,806,182

Negative Restricted Ending Balances	979Z	(0)	(0)	0
Special Reserve Fund - Noncapital Outlay (Fund 17)				
Stabilization Arrangements	9750	0	0	0
Reserve for Economic Uncertainties	9789	0	0	0
Unassigned/Unappropriated	9790	0	0	0
Total Available Reserves - by Amount		15,857,214	19,175,969	25,476,196
Total Available Reserves - by Percent		6.23%	7.55%	9.96%

5. Appendices

Include FSP Board Resolution and any other supporting documents (i.e. RIF resolutions for certificated and classified staff).

This template may be customized to fit the specific needs and circumstances of each school district. Ensure all financial data is accurate and up-to-date before submission for board approval.

Description	Object Codes	Revised Multi-Year Projections (UNRESTRICTED)		
		Please enter data in the yellow cells to reflect your MYP prior to changes due to the Fiscal Stabilization Plan		
		2026-2027	2027-2028	2028-2029
REVENUES AND OTHER FINANCING SOURCES				
LCFF/Revenue Limit Sources	8010-8099	187,179,387	193,253,380	201,359,430
Federal Revenues	8100-8299	0	0	0
Other State Revenues	8300-8599	3,850,720	3,846,908	3,861,153
Other Local Revenues	8600-8799	4,277,344	4,300,620	4,358,810
Other Financing Sources				
Transfers In	8900-8929	1,784,093	1,784,093	1,784,093
Other Sources	8930-8979	0	0	0
Contributions	8980-8999	(33,123,050)	(33,661,154)	(34,490,030)
TOTAL REVENUES		163,968,495	169,523,847	176,873,456
TOTAL REVENUES WITH FSP CHANGES		172,368,495	172,823,847	176,873,456
EXPENDITURES AND OTHER FINANCING USES				
Certificated Salaries	1000-1999	91,081,762	86,433,010	86,709,096
Classified Salaries	2000-2999	24,743,075	23,403,684	23,756,883
Employee Benefits	3000-3999	43,960,252	45,130,946	45,275,197
Books and Supplies	4000-4999	3,690,872	2,690,872	2,690,872
Services and Other Operating Expenditures	5000-5999	8,620,814	8,577,761	8,553,832
Capital Outlay	6000-6999	6,080	6,080	6,080
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,320,942	2,220,942	1,320,942
Other Outgo - Transfers of Indirect Costs	7300-7399	(992,924)	(992,924)	(992,924)
Other Financing Uses				
Transfers Out	7600-7629	0	0	0
Other Uses	7630-7699	0	0	0
Other Adjustments (B10 - DO NOT USE)				
TOTAL EXPENDITURES		172,430,872	167,470,371	167,319,978
TOTAL EXPENDITURES WITH FSP CHANGES		168,487,500	169,505,092	170,573,228
NET INCREASE (DECREASE) IN FUND BALANCE		3,880,995	3,318,755	6,300,227
FUND BALANCE				
Net Beginning Fund Balance		12,271,337	16,152,332	19,471,086
Ending Fund Balance		16,152,332	19,471,086	25,771,314
Components of Ending Fund Balance				
Nonspendable	9710-9719	295,117	295,117	295,117
Restricted	9740			
Committed				
Stabilization Arrangments	9750	0	0	0
Other Commitments	9760	0	0	0
Assigned	9780	0	0	0
Unassigned/Unappropriated				
Reserve for Economic Uncertainties	9789	7,634,644	7,588,428	7,670,014
Unassigned/Unappropriated	9790	8,222,570	11,587,541	17,806,182
Total Components of Ending Fund Balance		16,152,332	19,471,086	25,771,314
AVAILABLE RESERVES				
General Fund				
Stabilization Arrangments	9750	0	0	0
Reserve for Economic Uncertainties	9789	7,634,644	7,588,428	7,670,014
Unassigned/Unappropriated	9790	8,222,570	11,587,541	17,806,182
Special Reserve Fund - Noncapital Outlay (Fund 17)				
Stabilization Arrangments	9750	0	0	0
Reserve for Economic Uncertainties	9789	0	0	0
Unassigned/Unappropriated	9790	0	0	0
Total Available Reserves		15,857,214	19,175,969	25,476,196

Description	Object Codes	Revised Multi-Year Projections (RESTRICTED)		
		Please enter data in the yellow cells to reflect your MYP prior to changes due to the Fiscal Stabilization Plan		
REVENUES AND OTHER FINANCING SOURCES		2026-2027	2027-2028	2028-2029
LCFF/Revenue Limit Sources	8010-8099	9,097,783	9,097,783	9,097,783
Federal Revenues	8100-8299	4,688,691	4,688,691	4,688,691
Other State Revenues	8300-8599	18,833,623	19,015,210	19,205,283
Other Local Revenues	8600-8799	8,871,336	8,871,336	8,871,336
Other Financing Sources				
Transfers In	8900-8929	7,900,823	7,900,823	7,900,823
Other Sources	8930-8979	0	0	0
Contributions	8980-8999	33,123,050	33,661,154	34,490,030
TOTAL REVENUES		82,515,306	83,234,997	84,253,945
TOTAL REVENUES WITH FSP CHANGES		82,515,306	83,234,997	84,253,945
EXPENDITURES AND OTHER FINANCING USES				
Certificated Salaries	1000-1999	19,773,100	19,394,700	17,694,881
Classified Salaries	2000-2999	23,801,023	23,637,368	23,991,929
Employee Benefits	3000-3999	28,910,352	29,198,725	29,733,734
Books and Supplies	4000-4999	4,751,909	4,631,193	4,615,202
Services and Other Operating Expenditures	5000-5999	9,949,791	8,364,855	7,921,794
Capital Outlay	6000-6999	589,623	589,623	589,623
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0	0	0
Other Outgo - Transfers of Indirect Costs	7300-7399	560,212	673,024	673,024
Other Financing Uses				
Transfers Out	7600-7629	0	0	0
Other Uses	7630-7699	0	0	0
Other Adjustments (B10 - DO NOT USE)				
TOTAL EXPENDITURES		88,336,010	86,489,489	85,220,186
TOTAL EXPENDITURES WITH FSP CHANGE		86,000,634	84,342,523	85,093,907
NET INCREASE (DECREASE) IN FUND BALANCE		(3,485,328)	(1,107,526)	(839,962)
FUND BALANCE				
Net Beginning Fund Balance		6,953,370	3,468,042	2,360,516
Ending Fund Balance		3,468,042	2,360,516	1,520,553
Components of Ending Fund Balance				
Nonspendable	9710-9719	0	0	0
Restricted	9740	3,468,042	2,360,516	1,520,553
Committed				
Stabilization Arrangments	9750			
Other Commitments	9760			
Assigned	9780			
Unassigned/Unappropriated				
Reserve for Economic Uncertainties	9789			
Unassigned/Unappropriated	9790	(0)	(0)	0
Total Components of Ending Fund Balance		3,468,042	2,360,516	1,520,553

Description	Object Codes	Revised Multi-Year Projections <u>(COMBINED)</u>		
		2026-27	2027-28	2028-29
REVENUES AND OTHER FINANCING SOURCES				
LCFF/Revenue Limit Sources	8010-8099	196,277,170	202,351,163	210,457,213
Federal Revenues	8100-8299	4,688,691	4,688,691	4,688,691

Other State Revenues	8300-8599	22,684,343	22,862,118	23,066,436
Other Local Revenues	8600-8799	13,148,680	13,171,956	13,230,146
Other Financing Sources				
Transfers In	8900-8929	9,684,916	9,684,916	9,684,916
Other Sources	8930-8979	0	0	0
Contributions	8980-8999	0	0	0
TOTAL REVENUES		246,483,801	252,758,844	261,127,401
TOTAL REVENUES WITH FSP CHANGES		254,883,801	256,058,844	261,127,401
EXPENDITURES AND OTHER FINANCING USES				
Certificated Salaries	1000-1999	110,854,862	105,827,710	104,403,977
Classified Salaries	2000-2999	48,544,098	47,041,052	47,748,812
Employee Benefits	3000-3999	72,870,604	74,329,671	75,008,931
Books and Supplies	4000-4999	8,442,781	7,322,065	7,306,074
Services and Other Operating Expenditures	5000-5999	18,570,605	16,942,616	16,475,626
Capital Outlay	6000-6999	595,703	595,703	595,703
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,320,942	2,220,942	1,320,942
Other Outgo - Transfers of Indirect Costs	7300-7399	(432,712)	(319,900)	(319,900)
Other Financing Uses				
Transfers Out	7600-7629	0	0	0
Other Uses	7630-7699	0	0	0
Other Adjustments (B10 - DO NOT USE)				
TOTAL EXPENDITURES		260,766,882	253,959,860	252,540,164
TOTAL EXPENDITURES WITH FSP CHANGES		254,488,134	253,847,615	255,667,136
NET INCREASE (DECREASE) IN FUND BALANCE		395,666	2,211,229	5,460,265
FUND BALANCE				
Net Beginning Fund Balance		19,224,707	19,620,373	21,831,602
Ending Fund Balance		19,620,373	21,831,602	27,291,867
Components of Ending Fund Balance				
Nonspendable	9710-9719	295,117	295,117	295,117
Restricted	9740	3,468,042	2,360,516	1,520,553
Committed				
Stabilization Arrangments	9750	0	0	0
Other Commitments	9760	0	0	0
Assigned	9780	0	0	0
Unassigned/Unappropriated				
Reserve for Economic Uncertainties	9789	7,634,644	7,588,428	7,670,014
Unassigned/Unappropriated	9790	8,222,570	11,587,541	17,806,183
Total Components of Ending Fund Balance		19,620,373	21,831,602	27,291,867
If you are the SELPA AU and you choose to exclude from the reserve calculation the Special Education pass-through funds distributed to SELPA members, enter the amounts here.		0	0	0
Total Expenditures used to calculate the Reserve Percentage		254,488,134	253,847,615	255,667,136

CUPERTINO EDUCATIONAL ENDOWMENT FOUNDATION (CEEFF) GRANTS					
			1985-2025		
			Cumulative	2025-2026	Grand Total
			Grants	Grant	
SCHOOL SITE					
Instructional Materials/Staff Development	\$	1,437,624	\$		\$ 1,437,624
Grants for Teacher Initiated Projects		304,122		85,003	389,125
School Libraries		192,927			192,927
Arts & Technology Funds		1,658,227			1,658,227
Visual & Performing Arts		2,409,345		86,410	2,495,755
K-3 Classroom Music Funds		1,197,402			1,197,402
Whole Child Material		18,000			18,000
Middle School Music		125,000			125,000
Middle School Electives		30,000		100,000	130,000
Great Schools Week		44,966			44,966
School Safety Grant		6,800			6,800
School Literacy Books		93,000			93,000
STEM - Segdwick		1,200			1,200
Portrait of a Learner		25,000			25,000
5k run		1,000			1,000
TK Materials (Tinkerboxes)		10,500		6,000	16,500
Total School Grants		7,555,113		277,413	7,832,526
DISTRICTWIDE					
Arts		253,000			253,000
After School Sports		41,000		40,000	81,000
CUSD 25		248,723			248,723
Disaster Preparedness Training		34,700			34,700
Diversity Staff Development/Literature		30,000			30,000
Guided Learning Center Pilot		180,000			180,000
Instructional Media Support		120,000			120,000
Classroom Books		175,000			175,000
Leadership Training		42,500			42,500
Language Arts Curriculum Development		85,000			85,000
4-5 Music Program		4,591,000			4,591,000
Parent Education		51,000			51,000
Physical Education Support		117,000			117,000
Summer Institutes		451,000			451,000
Science		352,200			352,200
Staff Development		57,000			57,000
RAFT memberships for teachers		9,000			9,000
Technology		496,500			496,500
District Math & Literacy Program		27,000			27,000
Classroom Support		18,000			18,000
Information Literacy Resource Teacher		214,000			214,000
Teacher Workshops in writing		32,000			32,000
Math Initiative		157,621			157,621
Innovator Award		37,000			37,000
Materials for Special Edu		7,000			7,000
Literacy		8,200			8,200
Mandarin Immersion Program		84,002			84,002
Mental Health Training - Speaker		2,000			2,000
Miscellaneous		19,536		2,400	21,936
School specific grants		5,500			5,500
Special Olympics		3,600			3,600
STEAM		300,000			300,000
Teachers Computer Monitor for Remote Teaching		46,000			46,000
Total District Grants	\$	8,296,082	\$	42,400	\$ 8,338,482
TOTAL ALL GRANTS	\$	15,851,195	\$	319,813	\$ 16,171,008

CUPERTINO UNION SCHOOL DISTRICT
 AUTHORIZED FTE SUMMARY BY OBJECT CODES A
 FY26 FTE Report

Object	Description	2025-2026 Adopted Budget	2025-2026 Authorized FTE Adjusted 1st Interim	2025-2026 Change	2025-2026 Vacancies as of 10/1/25
Fund 01- General Fund					
01-1110	Regular Teachers	561.76000	572.310	10.550	1.00000
01-1170	Classroom Support Teacher	27.34000	23.940	-3.400	3.00000
01-1180	Home Study Teacher	0.00000	0.000	0.000	0.00000
01-1230	Counselors	10.00000	10.000	0.000	0.00000
01-1240	Psychologists	8.05000	8.400	0.350	0.00000
01-1250	Nurses	4.90000	4.900	0.000	0.00000
01-1310	Superintendent	1.00000	1.000	0.000	0.00000
01-1320	Assistant Superintendent	2.30000	2.175	-0.125	0.00000
01-1330	Directors	8.70000	8.700	0.000	0.00000
01-1340	Principals	23.00000	23.000	0.000	0.00000
01-1341	Teacher/Principal on Special Assignment	0.00000	0.000	0.000	0.00000
01-1350	Assistant Principals	8.00000	8.000	0.000	0.00000
01-1360	Manager/Coordinator	2.00000	2.000	0.000	0.00000
01-1910	Other Certificated Salaries	0.50000	0.800	0.300	0.00000
01-1930	Inst. Coaches	4.00000	3.000	-1.000	0.00000
Total 1000s		661.55000	668.22500	6.67500	4.00000
01-2110	Instr'l Assistants - Classroom	40.45500	44.395	3.940	4.06400
01-2210	School Technology Specialist	18.37500	15.750	-2.625	0.87500
01-2220	School Media Clerk	8.25000	8.250	0.000	0.00000
01-2230	Maint & Operations	68.22500	68.225	0.000	5.27500
01-2240	Mental Health Therapist	6.81300	6.000	-0.813	0.00000
01-2250	Lic Voc. Nurse	8.62500	8.625	0.000	0.00000
01-2270	Transportation - Regular Personnel	33.75000	31.750	-2.000	0.00000
01-2310	Assistant Superintendent	0.80000	0.800	0.000	0.00000
01-2320	Director	2.75000	2.625	-0.125	0.00000
01-2330	Manager/Coordinator	4.20000	4.700	0.500	0.00000
01-2340	Supervisor	1.00000	2.000	1.000	0.00000
01-2350	Bond Project Administrator	0.00000	0.000	0.000	0.00000
01-2370	Confidential Admin Secretary	4.00000	4.000	0.000	0.00000
01-2410	Clerical & Office	96.25000	95.120	-1.130	1.00000
01-2420	Categorical Program Coordinator	8.37500	5.875	-2.500	0.37500
01-2910	Noon Aide	14.10050	14.364	0.263	1.43900
01-2930	Comm Eng and Resource	0.00000	0.000	0.000	0.00000
Total 2000s		315.96850	312.47814	-3.49036	13.02800
Total Fund 01		977.51850	980.70314	3.18464	17.02800
Fund 07 - Special Education					
07-1114	Teacher on Special Assignment	0.00000	0.000	0.000	0.00000
07-1140	Special Education Teachers	55.80000	55.200	-0.600	1.00000
07-1150	Speech Pathologists	27.60000	27.600	0.000	0.00000
07-1170	Classroom Support Teacher	18.20000	19.200	1.000	0.00000
07-1240	Psychologists	10.55000	10.000	-0.550	0.00000
07-1250	Nurses	1.10000	1.100	0.000	0.00000
07-1330	Directors	1.00000	0.875	-0.125	0.00000
07-1341	Teacher/Principal on Special Assignment	0.00000	0.000	0.000	0.00000

CUPERTINO UNION SCHOOL DISTRICT
AUTHORIZED FTE SUMMARY BY OBJECT CODES A
FY26 FTE Report

Object	Description	2025-2026	2025-2026	2025-2026	2025-2026
		Adopted Budget	Authorized FTE Adjusted 1st Interim	Change	Vacancies as of 10/1/25
07-1360	Manager/Coordinators	5.00000	5.000	0.000	0.00000
07-1910	Other Certificated	0.00000	0.000	0.000	0.00000
07-1930	Inst Coach	0.00000	0.000	0.000	0.00000
Total 1000s		119.25000	118.97500	-0.27500	1.00000
07-2130	Instr'l Assistants - Classroom	180.90000	199.658	18.758	11.25300
07-2240	Mental Health Therapist	7.64000	6.813	-0.827	0.00000
07-2250	Lic Voc. Nurse	0.00000	0.000	0.000	0.00000
07-2280	Occupational Therapist	8.25000	7.000	-1.250	0.00000
07-2330	Manager	1.00000	1.000	0.000	0.00000
07-2340	Supervisor	11.00000	10.000	-1.000	1.00000
07-2410	Clerical & Office	5.30000	5.300	0.000	0.00000
07-2990	Other - Classified	2.50100	2.501	0.000	0.00000
Total 2000s		216.59100	232.27200	15.68100	12.25300
Total Fund 07		335.84100	351.24700	15.40600	13.25300
Fund 08 - Categorical Programs					
08-1110	Regular Teacher	12.00000	11.600	-0.400	0.00000
08-1170	Classroom Support Teacher	17.50000	17.500	0.000	0.00000
08-1180	Home Study Teacher	0.00000	0.000	0.000	0.00000
08-1250	Nurses	0.00000	0.000	0.000	0.00000
08-1320	Assistant Superintendent	0.00000	0.125	0.125	0.00000
08-1330	Director	1.25000	1.375	0.125	0.00000
08-1341	Teacher/Principal on Special Assign	0.00000	0.000	0.000	0.00000
08-1360	Manager/Coordinator	0.00000	0.000	0.000	0.00000
08-1930	Instructional Coaches	2.00000	1.000	-1.000	0.00000
Total 1000s		32.75000	31.60000	-1.15000	0.00000
08-2110	Instr'l Assistants - Classroom	36.38700	31.263	-5.124	2.81300
08-2130	Instr'l Assistants	0.37500	0.750	0.375	0.37500
08-2210	School Technology Specialist	1.18800	3.813	2.625	0.00000
08-2220	School Media Clerk	5.75300	5.628	-0.125	0.00000
08-2230	Maintenance & Operations	38.27500	37.275	-1.000	1.72500
08-2240	Mental Health Therapist	2.36000	3.000	0.640	0.00000
08-2250	Lic Voc. Nurse	2.37500	2.375	0.000	0.00000
08-2270	Transportation	1.50000	0.000	-1.500	0.00000
08-2310	Assistant Superintendent	0.20000	0.200	0.000	0.00000
08-2320	Directors	0.25000	0.375	0.125	0.00000
08-2330	Managers	2.80000	2.300	-0.500	0.00000
08-2340	Supervisors	0.00000	0.000	0.000	0.00000
08-2370	Confidential Admin Secy	0.00000	0.000	0.000	0.00000
08-2410	Clerical & Office - Personnel	5.20000	5.955	0.755	0.00000
08-2420	Categorical Program Coordinator	1.56300	1.313	-0.250	0.00000
08-2930	Engagement & Comm Res Spec	1.00000	1.000	0.000	0.00000
Total 2000s		99.22600	95.24736	-3.97864	4.91300
Total Fund 08		131.97600	126.84736	-5.12864	4.91300

CUPERTINO UNION SCHOOL DISTRICT
 AUTHORIZED FTE SUMMARY BY OBJECT CODES A
 FY26 FTE Report

Object	Description	2025-2026 Adopted Budget	2025-2026 Authorized FTE Adjusted 1st Interim	2025-2026 Change	2025-2026 Vacancies as of 10/1/25
Fund 09 - Lottery					
09-1110	Regular Teachers	0.00000	0.000	0.000	0.00000
09-1170	Classroom Support Teacher	0.00000	0.000	0.000	0.00000
Total 1000s		0.00000	0.00000	0.00000	0.00000
09-2110	Instr'l Assistants - Classroom	0.00000	0.000	0.000	0.00000
09-2210	School Technology Specialist	0.00000	0.000	0.000	0.00000
Total 2000s		0.00000	0.00000	0.00000	0.00000
Total Fund 09		0.00000	0.00000	0.00000	0.00000
Fund 13 - Student Nutrition					
13-2230	Food Services - Drivers	3.00000	3.000	0.000	0.00000
13-2260	Food Services - Regular Personnel	35.90625	40.031	4.125	3.84375
13-2320	Director	1.00000	1.000	0.000	0.00000
13-2330	Manager	1.00000	1.000	0.000	0.00000
13-2340	Supervisor	6.00000	6.000	0.000	0.00000
13-2410	Clerical & Office - Personnel	2.50000	2.500	0.000	0.00000
Total 2000s		49.40625	53.53125	4.12500	3.84375
Total Fund 13		49.40625	53.53125	4.12500	3.84375
Fund 21 - Building Fund					
21-2230	Maint & Operations - Personnel	0.50000	0.500	0.000	0.00000
21-2410	Clerical & Office - Personnel	0.25000	0.250	0.000	0.00000
Total 2000s		0.75000	0.75000	0.00000	3.84375
Total Fund 21		0.75000	0.75000	0.00000	3.84375
Fund 24 - General Obligation Bond - 2012					
24-2350	Bond Administrator	1.00000	1.000	0.000	0.00000
24-2410	Fac Mod Analyst	0.00000	1.000	1.000	1.00000
Total 2000s		1.00000	2.00000	1.00000	1.00000
Total Fund 24		1.00000	2.00000	1.00000	1.00000
Fund 62 - Self-Funded Insurance					
62-1320	Executive Cabinet	0.00000	0.000	0.000	0.00000
62-1330	Director	0.00000	0.000	0.000	0.00000
62-2310	Assistant Superintendent	0.00000	0.000	0.000	0.00000
62-2410	Clerical & Office - Personnel	0.00000	0.000	0.000	0.00000
Total 2000s		0.00000	0.00000	0.00000	0.00000
Total Fund 62		0.00000	0.00000	0.00000	0.00000
Fund 63 - Enterprise Fund					
63-1330	Director - Certificated	0.75000	0.750	0.000	0.00000

CUPERTINO UNION SCHOOL DISTRICT
AUTHORIZED FTE SUMMARY BY OBJECT CODES A
FY26 FTE Report

Object	Description	2025-2026 Adopted Budget	2025-2026 Authorized FTE Adjusted 1st Interim	2025-2026 Change	2025-2026 Vacancies as of 10/1/25
Total 1000s		0.75000	0.75000	0.00000	0.00000
63-2110	Preschool Aide	5.37500	5.375	0.000	1.00000
63-2340	Supervisor	0.00000	0.000	0.000	0.00000
63-2410	Clerical & Office - Personnel	1.00000	1.000	0.000	0.00000
63-2990	Preschool Lead/Teacher	9.00000	8.000	-1.000	1.00000
Total 2000s		15.37500	14.37500	-1.00000	2.00000
Total Fund 63		16.12500	15.12500	-1.000	2.00000
Total All Funds		1,512.61675	1,530.20375	17.58700	45.88150

		2025-2026 7/1/25	2025-2026 Adjusted 1st Interim	Change FY25-26
Bargaining Unit				
	CEA	761.30000	766.550	5.250
	Unrep	14.10050	14.176	0.075
	CMGT	53.00000	53.000	0.000
	CONF	3.00000	3.000	0.000
	CSEA	466.06000	478.509	12.449
	LMGT	28.00000	28.000	0.000
	NOON	0.00000	0.188	0.188
	SEIU	181.15625	180.781	-0.375
	SUPR	6.00000	6.000	0.000
	TOTAL	1,512.61675	1,530.20375	17.58700
Position Type				
	Certificated	761.30000	766.550	5.250
	Classified	661.31675	673.654	12.337
	Management	90.00000	90.000	0.000
		1,512.61675	1,530.20375	17.58700

G = General Ledger Data; S = Supplemental Data

Data Supplied For:					
Form	Description	2025-26 Original Budget	2025-26 Board Approved Operating Budget	2025-26 Actuals to Date	2025-26 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund	G	G	G	G
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects				
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund				
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund	G	G	G	G
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund	G	G	G	G
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet	S	S	S	S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	176,045,829.00	176,045,829.00	12,272,169.76	181,394,632.00	5,348,803.00	3.0%
2) Federal Revenue		8100-8299	8,300,000.00	8,300,000.00	0.00	8,300,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	8,077,691.00	8,077,691.00	285,524.00	3,850,914.00	(4,226,777.00)	-52.3%
4) Other Local Revenue		8600-8799	4,190,000.00	4,190,000.00	1,788,276.84	4,358,811.00	168,811.00	4.0%
5) TOTAL, REVENUES			196,613,520.00	196,613,520.00	14,345,970.60	197,904,357.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	89,740,406.00	89,740,406.00	24,417,449.42	91,081,762.00	(1,341,356.00)	-1.5%
2) Classified Salaries		2000-2999	24,542,243.00	24,542,243.00	7,288,168.57	24,743,075.00	(200,832.00)	-0.8%
3) Employee Benefits		3000-3999	45,347,686.00	45,347,686.00	12,230,879.29	44,572,259.00	775,427.00	1.7%
4) Books and Supplies		4000-4999	3,342,272.00	3,342,272.00	1,872,616.89	3,690,872.00	(348,600.00)	-10.4%
5) Services and Other Operating Expenditures		5000-5999	8,064,960.00	8,064,960.00	3,668,642.24	4,569,840.00	3,495,120.00	43.3%
6) Capital Outlay		6000-6999	6,080.00	6,080.00	0.00	6,080.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	951,995.00	951,995.00	527,299.82	1,320,942.00	(368,947.00)	-38.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,168,803.00)	(1,168,803.00)	(422,213.25)	(1,149,892.00)	(18,911.00)	1.6%
9) TOTAL, EXPENDITURES			170,826,839.00	170,826,839.00	49,582,842.98	168,834,938.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,786,681.00	25,786,681.00	(35,236,872.38)	29,069,419.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,596,199.00	3,596,199.00	130,625.00	1,784,093.00	(1,812,106.00)	-50.4%
b) Transfers Out		7600-7629	0.00	0.00	55,000.00	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	(34,183,702.00)	(34,183,702.00)	(15,120,253.00)	(34,939,783.00)	(756,081.00)	2.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(30,587,503.00)	(30,587,503.00)	(15,044,628.00)	(33,155,690.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,800,822.00)	(4,800,822.00)	(50,281,500.38)	(4,086,271.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,366,699.00	15,366,699.00		16,357,608.00	990,909.00	6.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,366,699.00	15,366,699.00		16,357,608.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,366,699.00	15,366,699.00		16,357,608.00		
2) Ending Balance, June 30 (E + F1e)			10,565,877.00	10,565,877.00		12,271,337.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	700.00	700.00		700.00		
Stores		9712	294,414.47	294,414.47		294,414.47		
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	7,785,277.00	7,785,277.00		8,035,636.00		
Unassigned/Unappropriated Amount		9790	2,485,485.53	2,485,485.53		3,940,586.53		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	13,102,309.00	13,102,309.00	3,651,676.00	13,102,309.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,625,186.00	2,625,186.00	660,459.00	2,641,836.00	16,650.00	0.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	384,577.00	384,577.00	0.00	367,000.00	(17,577.00)	-4.6%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	152,674,702.00	152,674,702.00	0.00	152,271,000.00	(403,702.00)	-0.3%
Unsecured Roll Taxes		8042	7,303,668.00	7,303,668.00	6,280,283.08	7,742,000.00	438,332.00	6.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	1,679,751.68	5,315,100.00	5,315,100.00	New
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	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			176,090,442.00	176,090,442.00	12,272,169.76	181,439,245.00	5,348,803.00	3.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(44,613.00)	(44,613.00)	0.00	(44,613.00)	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			176,045,829.00	176,045,829.00	12,272,169.76	181,394,632.00	5,348,803.00	3.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
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	8,300,000.00	8,300,000.00	0.00	8,300,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			8,300,000.00	8,300,000.00	0.00	8,300,000.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	512,435.00	512,435.00	0.00	511,032.00	(1,403.00)	-0.3%
Lottery - Unrestricted and Instructional Materials		8560	2,518,224.00	2,518,224.00	0.00	2,473,982.00	(44,242.00)	-1.8%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
California Clean Energy Jobs Act	6230	8590						
Arts and Music in Schools (Prop 28)	6770	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	5,047,032.00	5,047,032.00	285,524.00	865,900.00	(4,181,132.00)	-82.8%
TOTAL, OTHER STATE REVENUE			8,077,691.00	8,077,691.00	285,524.00	3,850,914.00	(4,226,777.00)	-52.3%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	125,000.00	125,000.00	17,225.69	125,000.00	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	2,466,000.00	2,466,000.00	641,466.64	2,618,590.00	152,590.00	6.2%
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	1,450,000.00	1,450,000.00	960,330.42	1,450,000.00	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	149,000.00	149,000.00	169,254.09	165,221.00	16,221.00	10.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,190,000.00	4,190,000.00	1,788,276.84	4,358,811.00	168,811.00	4.0%
TOTAL, REVENUES			196,613,520.00	196,613,520.00	14,345,970.60	197,904,357.00	1,290,837.00	0.7%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	75,949,321.00	75,949,321.00	20,198,210.27	77,487,415.00	(1,538,094.00)	-2.0%
Certificated Pupil Support Salaries		1200	3,039,030.00	3,039,030.00	825,819.21	3,094,069.00	(55,039.00)	-1.8%
Certificated Supervisors' and Administrators' Salaries		1300	10,012,282.00	10,012,282.00	3,255,489.00	9,948,715.00	63,567.00	0.6%
Other Certificated Salaries		1900	739,773.00	739,773.00	137,930.94	551,563.00	188,210.00	25.4%
TOTAL, CERTIFICATED SALARIES			89,740,406.00	89,740,406.00	24,417,449.42	91,081,762.00	(1,341,356.00)	-1.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,663,811.00	1,663,811.00	480,502.49	1,822,488.00	(158,677.00)	-9.5%
Classified Support Salaries		2200	11,848,938.00	11,848,938.00	3,451,066.72	11,684,981.00	163,957.00	1.4%
Classified Supervisors' and Administrators' Salaries		2300	2,309,702.00	2,309,702.00	826,791.34	2,581,870.00	(272,168.00)	-11.8%
Clerical, Technical and Office Salaries		2400	8,057,785.00	8,057,785.00	2,347,725.87	7,972,156.00	85,629.00	1.1%
Other Classified Salaries		2900	662,007.00	662,007.00	182,082.15	681,580.00	(19,573.00)	-3.0%
TOTAL, CLASSIFIED SALARIES			24,542,243.00	24,542,243.00	7,288,168.57	24,743,075.00	(200,832.00)	-0.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	16,612,512.00	16,612,512.00	4,593,525.47	16,779,206.00	(166,694.00)	-1.0%
PERS		3201-3202	6,745,124.00	6,745,124.00	1,766,025.73	6,466,403.00	278,721.00	4.1%
OASDI/Medicare/Alternative		3301-3302	3,361,819.00	3,361,819.00	947,025.09	3,369,196.00	(7,377.00)	-0.2%
Health and Welfare Benefits		3401-3402	16,536,921.00	16,536,921.00	4,307,449.76	15,733,220.00	803,701.00	4.9%
Unemployment Insurance		3501-3502	56,748.00	56,748.00	15,842.54	57,142.00	(394.00)	-0.7%
Workers' Compensation		3601-3602	2,034,562.00	2,034,562.00	601,010.70	2,167,092.00	(132,530.00)	-6.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			45,347,686.00	45,347,686.00	12,230,879.29	44,572,259.00	775,427.00	1.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	3,284,272.00	3,284,272.00	1,853,810.08	3,623,485.00	(339,213.00)	-10.3%
Noncapitalized Equipment		4400	58,000.00	58,000.00	18,806.81	67,387.00	(9,387.00)	-16.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,342,272.00	3,342,272.00	1,872,616.89	3,690,872.00	(348,600.00)	-10.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	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)
Travel and Conferences		5200	54,190.00	54,190.00	13,547.63	71,898.00	(17,708.00)	-32.7%
Dues and Memberships		5300	46,183.00	46,183.00	38,586.79	47,266.00	(1,083.00)	-2.3%
Insurance		5400-5450	2,246,496.00	2,246,496.00	1,448,136.00	2,246,496.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,641,500.00	2,641,500.00	1,025,996.53	2,709,646.00	(68,146.00)	-2.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	926,046.00	926,046.00	581,330.51	1,137,280.00	(211,234.00)	-22.8%
Transfers of Direct Costs		5710	(40,127.00)	(40,127.00)	(15,633.42)	(4,294,114.00)	4,253,987.00	-10,601.3%
Transfers of Direct Costs - Interfund		5750	(54,627.00)	(54,627.00)	0.00	(33,127.00)	(21,500.00)	39.4%
Professional/Consulting Services and Operating Expenditures		5800	1,993,199.00	1,993,199.00	514,560.32	2,430,862.00	(437,663.00)	-22.0%
Communications		5900	252,100.00	252,100.00	62,117.88	253,633.00	(1,533.00)	-0.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,064,960.00	8,064,960.00	3,668,642.24	4,569,840.00	3,495,120.00	43.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	6,080.00	6,080.00	0.00	6,080.00	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			6,080.00	6,080.00	0.00	6,080.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	951,995.00	951,995.00	527,299.82	1,320,942.00	(368,947.00)	-38.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			951,995.00	951,995.00	527,299.82	1,320,942.00	(368,947.00)	-38.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(873,677.00)	(873,677.00)	(341,742.95)	(835,244.00)	(38,433.00)	4.4%
Transfers of Indirect Costs - Interfund		7350	(295,126.00)	(295,126.00)	(80,470.30)	(314,648.00)	19,522.00	-6.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,168,803.00)	(1,168,803.00)	(422,213.25)	(1,149,892.00)	(18,911.00)	1.6%
TOTAL, EXPENDITURES			170,826,839.00	170,826,839.00	49,582,842.98	168,834,938.00	1,991,901.00	1.2%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,596,199.00	3,596,199.00	130,625.00	1,784,093.00	(1,812,106.00)	-50.4%
(a) TOTAL, INTERFUND TRANSFERS IN			3,596,199.00	3,596,199.00	130,625.00	1,784,093.00	(1,812,106.00)	-50.4%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	55,000.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	55,000.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(34,183,702.00)	(34,183,702.00)	(15,120,253.00)	(34,939,783.00)	(756,081.00)	2.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(34,183,702.00)	(34,183,702.00)	(15,120,253.00)	(34,939,783.00)	(756,081.00)	2.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(30,587,503.00)	(30,587,503.00)	(15,044,628.00)	(33,155,690.00)	(2,568,187.00)	8.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	8,790,645.00	8,790,645.00	0.00	9,097,783.00	307,138.00	3.5%
2) Federal Revenue		8100-8299	4,682,340.00	4,682,340.00	213,266.03	4,688,691.00	6,351.00	0.1%
3) Other State Revenue		8300-8599	18,582,810.00	18,582,810.00	6,343,437.16	23,450,836.00	4,868,026.00	26.2%
4) Other Local Revenue		8600-8799	7,864,015.00	7,864,015.00	5,607,151.92	8,871,336.00	1,007,321.00	12.8%
5) TOTAL, REVENUES			39,919,810.00	39,919,810.00	12,163,855.11	46,108,646.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	19,689,978.00	19,689,978.00	5,403,005.37	19,773,100.00	(83,122.00)	-0.4%
2) Classified Salaries		2000-2999	24,342,066.00	24,342,066.00	7,445,432.78	23,801,023.00	541,043.00	2.2%
3) Employee Benefits		3000-3999	29,153,914.00	29,153,914.00	5,356,434.60	29,093,741.00	60,173.00	0.2%
4) Books and Supplies		4000-4999	5,120,623.00	5,120,623.00	1,873,149.43	6,530,596.00	(1,409,973.00)	-27.5%
5) Services and Other Operating Expenditures		5000-5999	9,502,142.00	9,502,142.00	2,463,014.53	17,249,220.00	(7,747,078.00)	-81.5%
6) Capital Outlay		6000-6999	0.00	0.00	143,893.14	1,736,664.00	(1,736,664.00)	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	873,677.00	873,677.00	341,742.95	835,244.00	38,433.00	4.4%
9) TOTAL, EXPENDITURES			88,682,400.00	88,682,400.00	23,026,672.80	99,019,588.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(48,762,590.00)	(48,762,590.00)	(10,862,817.69)	(52,910,942.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	7,817,342.00	7,817,342.00	0.00	7,900,823.00	83,481.00	1.1%
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	34,183,702.00	34,183,702.00	15,120,253.00	34,939,783.00	756,081.00	2.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			42,001,044.00	42,001,044.00	15,120,253.00	42,840,606.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,761,546.00)	(6,761,546.00)	4,257,435.31	(10,070,336.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,763,461.00	11,763,461.00		17,023,706.00	5,260,245.00	44.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,763,461.00	11,763,461.00		17,023,706.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,763,461.00	11,763,461.00		17,023,706.00		
2) Ending Balance, June 30 (E + F1e)			5,001,915.00	5,001,915.00		6,953,370.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	5,001,915.00	5,001,915.00		6,953,370.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	8,790,645.00	8,790,645.00	0.00	9,097,783.00	307,138.00	3.5%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			8,790,645.00	8,790,645.00	0.00	9,097,783.00	307,138.00	3.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,206,013.00	3,206,013.00	0.00	3,212,352.00	6,339.00	0.2%
Special Education Discretionary Grants		8182	244,565.00	244,565.00	0.00	244,530.00	(35.00)	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	305,719.00	305,719.00	85,171.42	359,245.00	53,526.00	17.5%
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	316,816.00	316,816.00	49,800.92	337,463.00	20,647.00	6.5%
Title III, Immigrant Student Program	4201	8290	281,446.00	281,446.00	0.00	184,698.00	(96,748.00)	-34.4%
Title III, English Learner Program	4203	8290	302,897.00	302,897.00	72,139.69	325,785.00	22,888.00	7.6%
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	24,884.00	24,884.00	6,154.00	24,618.00	(266.00)	-1.1%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,682,340.00	4,682,340.00	213,266.03	4,688,691.00	6,351.00	0.1%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	1,063,227.00	1,063,227.00	0.00	1,067,719.00	4,492.00	0.4%
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	3,879,341.00	3,879,341.00	1,066,592.00	3,809,250.00	(70,091.00)	-1.8%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	1,637,181.00	1,637,181.00	531,938.00	1,899,780.00	262,599.00	16.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	12,003,061.00	12,003,061.00	4,744,907.16	16,674,087.00	4,671,026.00	38.9%
TOTAL, OTHER STATE REVENUE			18,582,810.00	18,582,810.00	6,343,437.16	23,450,836.00	4,868,026.00	26.2%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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%
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	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	7,494,820.00	7,494,820.00	5,494,099.92	8,463,892.00	969,072.00	12.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From County Offices	6500	8792	369,195.00	369,195.00	113,052.00	407,444.00	38,249.00	10.4%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,864,015.00	7,864,015.00	5,607,151.92	8,871,336.00	1,007,321.00	12.8%
TOTAL, REVENUES			39,919,810.00	39,919,810.00	12,163,855.11	46,108,646.00	6,188,836.00	15.5%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	16,249,986.00	16,249,986.00	4,406,760.05	16,410,232.00	(160,246.00)	-1.0%
Certificated Pupil Support Salaries		1200	1,627,248.00	1,627,248.00	441,434.38	1,622,634.00	4,614.00	0.3%
Certificated Supervisors' and Administrators' Salaries		1300	1,534,618.00	1,534,618.00	517,304.40	1,568,386.00	(33,768.00)	-2.2%
Other Certificated Salaries		1900	278,126.00	278,126.00	37,506.54	171,848.00	106,278.00	38.2%
TOTAL, CERTIFICATED SALARIES			19,689,978.00	19,689,978.00	5,403,005.37	19,773,100.00	(83,122.00)	-0.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	13,582,551.00	13,582,551.00	3,917,172.19	13,368,084.00	214,467.00	1.6%
Classified Support Salaries		2200	6,775,070.00	6,775,070.00	1,874,129.16	6,299,212.00	475,858.00	7.0%
Classified Supervisors' and Administrators' Salaries		2300	2,314,865.00	2,314,865.00	658,522.32	2,065,003.00	249,862.00	10.8%
Clerical, Technical and Office Salaries		2400	1,265,479.00	1,265,479.00	359,931.29	1,119,848.00	145,631.00	11.5%
Other Classified Salaries		2900	404,101.00	404,101.00	635,677.82	948,876.00	(544,775.00)	-134.8%
TOTAL, CLASSIFIED SALARIES			24,342,066.00	24,342,066.00	7,445,432.78	23,801,023.00	541,043.00	2.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	13,435,371.00	13,435,371.00	997,489.16	13,402,134.00	33,237.00	0.2%
PERS		3201-3202	6,327,430.00	6,327,430.00	1,753,313.76	5,906,455.00	420,975.00	6.7%
OASDI/Medicare/Alternative		3301-3302	2,154,772.00	2,154,772.00	604,290.98	2,064,259.00	90,513.00	4.2%
Health and Welfare Benefits		3401-3402	6,437,046.00	6,437,046.00	1,765,409.13	6,894,585.00	(457,539.00)	-7.1%
Unemployment Insurance		3501-3502	21,686.00	21,686.00	6,062.99	21,205.00	481.00	2.2%
Workers' Compensation		3601-3602	777,609.00	777,609.00	229,868.58	805,103.00	(27,494.00)	-3.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			29,153,914.00	29,153,914.00	5,356,434.60	29,093,741.00	60,173.00	0.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	44,483.40	213,224.00	(213,224.00)	New
Materials and Supplies		4300	5,116,123.00	5,116,123.00	1,707,027.67	5,963,197.00	(847,074.00)	-16.6%
Noncapitalized Equipment		4400	4,500.00	4,500.00	121,638.36	354,175.00	(349,675.00)	-7,770.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,120,623.00	5,120,623.00	1,873,149.43	6,530,596.00	(1,409,973.00)	-27.5%
SERVICES AND OTHER OPERATING EXPENDITURES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Subagreements for Services		5100	2,124,058.00	2,124,058.00	514,645.39	2,691,923.00	(567,865.00)	-26.7%
Travel and Conferences		5200	204,684.00	204,684.00	23,631.69	168,261.00	36,423.00	17.8%
Dues and Memberships		5300	0.00	0.00	7,100.00	7,100.00	(7,100.00)	New
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	17,580.00	67,200.00	(67,200.00)	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,656.00	4,656.00	33,212.54	108,493.00	(103,837.00)	-2,230.2%
Transfers of Direct Costs		5710	40,127.00	40,127.00	15,633.42	4,294,114.00	(4,253,987.00)	-10,601.3%
Transfers of Direct Costs - Interfund		5750	21,500.00	21,500.00	23,669.65	23,670.00	(2,170.00)	-10.1%
Professional/Consulting Services and Operating Expenditures		5800	7,107,117.00	7,107,117.00	1,827,529.78	9,887,959.00	(2,780,842.00)	-39.1%
Communications		5900	0.00	0.00	12.06	500.00	(500.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,502,142.00	9,502,142.00	2,463,014.53	17,249,220.00	(7,747,078.00)	-81.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	392.00	(392.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	138,400.00	1,647,461.00	(1,647,461.00)	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	5,493.14	88,262.00	(88,262.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	549.00	(549.00)	New
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	143,893.14	1,736,664.00	(1,736,664.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	873,677.00	873,677.00	341,742.95	835,244.00	38,433.00	4.4%
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			873,677.00	873,677.00	341,742.95	835,244.00	38,433.00	4.4%
TOTAL, EXPENDITURES			88,682,400.00	88,682,400.00	23,026,672.80	99,019,588.00	(10,337,188.00)	-11.7%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	7,817,342.00	7,817,342.00	0.00	7,900,823.00	83,481.00	1.1%
(a) TOTAL, INTERFUND TRANSFERS IN			7,817,342.00	7,817,342.00	0.00	7,900,823.00	83,481.00	1.1%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	34,183,702.00	34,183,702.00	15,120,253.00	34,939,783.00	756,081.00	2.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			34,183,702.00	34,183,702.00	15,120,253.00	34,939,783.00	756,081.00	2.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			42,001,044.00	42,001,044.00	15,120,253.00	42,840,606.00	(839,562.00)	-2.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	184,836,474.00	184,836,474.00	12,272,169.76	190,492,415.00	5,655,941.00	3.1%
2) Federal Revenue		8100-8299	12,982,340.00	12,982,340.00	213,266.03	12,988,691.00	6,351.00	0.0%
3) Other State Revenue		8300-8599	26,660,501.00	26,660,501.00	6,628,961.16	27,301,750.00	641,249.00	2.4%
4) Other Local Revenue		8600-8799	12,054,015.00	12,054,015.00	7,395,428.76	13,230,147.00	1,176,132.00	9.8%
5) TOTAL, REVENUES			236,533,330.00	236,533,330.00	26,509,825.71	244,013,003.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	109,430,384.00	109,430,384.00	29,820,454.79	110,854,862.00	(1,424,478.00)	-1.3%
2) Classified Salaries		2000-2999	48,884,309.00	48,884,309.00	14,733,601.35	48,544,098.00	340,211.00	0.7%
3) Employee Benefits		3000-3999	74,501,600.00	74,501,600.00	17,587,313.89	73,666,000.00	835,600.00	1.1%
4) Books and Supplies		4000-4999	8,462,895.00	8,462,895.00	3,745,766.32	10,221,468.00	(1,758,573.00)	-20.8%
5) Services and Other Operating Expenditures		5000-5999	17,567,102.00	17,567,102.00	6,131,656.77	21,819,060.00	(4,251,958.00)	-24.2%
6) Capital Outlay		6000-6999	6,080.00	6,080.00	143,893.14	1,742,744.00	(1,736,664.00)	-28,563.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	951,995.00	951,995.00	527,299.82	1,320,942.00	(368,947.00)	-38.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(295,126.00)	(295,126.00)	(80,470.30)	(314,648.00)	19,522.00	-6.6%
9) TOTAL, EXPENDITURES			259,509,239.00	259,509,239.00	72,609,515.78	267,854,526.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(22,975,909.00)	(22,975,909.00)	(46,099,690.07)	(23,841,523.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	11,413,541.00	11,413,541.00	130,625.00	9,684,916.00	(1,728,625.00)	-15.1%
b) Transfers Out		7600-7629	0.00	0.00	55,000.00	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			11,413,541.00	11,413,541.00	75,625.00	9,684,916.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,562,368.00)	(11,562,368.00)	(46,024,065.07)	(14,156,607.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	27,130,160.00	27,130,160.00		33,381,314.00	6,251,154.00	23.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,130,160.00	27,130,160.00		33,381,314.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,130,160.00	27,130,160.00		33,381,314.00		
2) Ending Balance, June 30 (E + F1e)			15,567,792.00	15,567,792.00		19,224,707.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	700.00	700.00		700.00		
Stores		9712	294,414.47	294,414.47		294,414.47		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	5,001,915.00	5,001,915.00		6,953,370.00		
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	7,785,277.00	7,785,277.00		8,035,636.00		
Unassigned/Unappropriated Amount		9790	2,485,485.53	2,485,485.53		3,940,586.53		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	13,102,309.00	13,102,309.00	3,651,676.00	13,102,309.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,625,186.00	2,625,186.00	660,459.00	2,641,836.00	16,650.00	0.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	384,577.00	384,577.00	0.00	367,000.00	(17,577.00)	-4.6%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	152,674,702.00	152,674,702.00	0.00	152,271,000.00	(403,702.00)	-0.3%
Unsecured Roll Taxes		8042	7,303,668.00	7,303,668.00	6,280,283.08	7,742,000.00	438,332.00	6.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	1,679,751.68	5,315,100.00	5,315,100.00	New
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	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			176,090,442.00	176,090,442.00	12,272,169.76	181,439,245.00	5,348,803.00	3.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(44,613.00)	(44,613.00)	0.00	(44,613.00)	0.00	0.0%
Property Taxes Transfers		8097	8,790,645.00	8,790,645.00	0.00	9,097,783.00	307,138.00	3.5%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			184,836,474.00	184,836,474.00	12,272,169.76	190,492,415.00	5,655,941.00	3.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,206,013.00	3,206,013.00	0.00	3,212,352.00	6,339.00	0.2%
Special Education Discretionary Grants		8182	244,565.00	244,565.00	0.00	244,530.00	(35.00)	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)
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	305,719.00	305,719.00	85,171.42	359,245.00	53,526.00	17.5%
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	316,816.00	316,816.00	49,800.92	337,463.00	20,647.00	6.5%
Title III, Immigrant Student Program	4201	8290	281,446.00	281,446.00	0.00	184,698.00	(96,748.00)	-34.4%
Title III, English Learner Program	4203	8290	302,897.00	302,897.00	72,139.69	325,785.00	22,888.00	7.6%
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	24,884.00	24,884.00	6,154.00	24,618.00	(266.00)	-1.1%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	8,300,000.00	8,300,000.00	0.00	8,300,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			12,982,340.00	12,982,340.00	213,266.03	12,988,691.00	6,351.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	512,435.00	512,435.00	0.00	511,032.00	(1,403.00)	-0.3%
Lottery - Unrestricted and Instructional Materials		8560	3,581,451.00	3,581,451.00	0.00	3,541,701.00	(39,750.00)	-1.1%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	3,879,341.00	3,879,341.00	1,066,592.00	3,809,250.00	(70,091.00)	-1.8%
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%

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)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	1,637,181.00	1,637,181.00	531,938.00	1,899,780.00	262,599.00	16.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	17,050,093.00	17,050,093.00	5,030,431.16	17,539,987.00	489,894.00	2.9%
TOTAL, OTHER STATE REVENUE			26,660,501.00	26,660,501.00	6,628,961.16	27,301,750.00	641,249.00	2.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	125,000.00	125,000.00	17,225.69	125,000.00	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	2,466,000.00	2,466,000.00	641,466.64	2,618,590.00	152,590.00	6.2%
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	1,450,000.00	1,450,000.00	960,330.42	1,450,000.00	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	7,643,820.00	7,643,820.00	5,663,354.01	8,629,113.00	985,293.00	12.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From County Offices	6500	8792	369,195.00	369,195.00	113,052.00	407,444.00	38,249.00	10.4%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,054,015.00	12,054,015.00	7,395,428.76	13,230,147.00	1,176,132.00	9.8%
TOTAL, REVENUES			236,533,330.00	236,533,330.00	26,509,825.71	244,013,003.00	7,479,673.00	3.2%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	92,199,307.00	92,199,307.00	24,604,970.32	93,897,647.00	(1,698,340.00)	-1.8%
Certificated Pupil Support Salaries		1200	4,666,278.00	4,666,278.00	1,267,253.59	4,716,703.00	(50,425.00)	-1.1%
Certificated Supervisors' and Administrators' Salaries		1300	11,546,900.00	11,546,900.00	3,772,793.40	11,517,101.00	29,799.00	0.3%
Other Certificated Salaries		1900	1,017,899.00	1,017,899.00	175,437.48	723,411.00	294,488.00	28.9%
TOTAL, CERTIFICATED SALARIES			109,430,384.00	109,430,384.00	29,820,454.79	110,854,862.00	(1,424,478.00)	-1.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	15,246,362.00	15,246,362.00	4,397,674.68	15,190,572.00	55,790.00	0.4%
Classified Support Salaries		2200	18,624,008.00	18,624,008.00	5,325,195.88	17,984,193.00	639,815.00	3.4%
Classified Supervisors' and Administrators' Salaries		2300	4,624,567.00	4,624,567.00	1,485,313.66	4,646,873.00	(22,306.00)	-0.5%
Clerical, Technical and Office Salaries		2400	9,323,264.00	9,323,264.00	2,707,657.16	9,092,004.00	231,260.00	2.5%
Other Classified Salaries		2900	1,066,108.00	1,066,108.00	817,759.97	1,630,456.00	(564,348.00)	-52.9%
TOTAL, CLASSIFIED SALARIES			48,884,309.00	48,884,309.00	14,733,601.35	48,544,098.00	340,211.00	0.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	30,047,883.00	30,047,883.00	5,591,014.63	30,181,340.00	(133,457.00)	-0.4%
PERS		3201-3202	13,072,554.00	13,072,554.00	3,519,339.49	12,372,858.00	699,696.00	5.4%
OASDI/Medicare/Alternative		3301-3302	5,516,591.00	5,516,591.00	1,551,316.07	5,433,455.00	83,136.00	1.5%
Health and Welfare Benefits		3401-3402	22,973,967.00	22,973,967.00	6,072,858.89	22,627,805.00	346,162.00	1.5%
Unemployment Insurance		3501-3502	78,434.00	78,434.00	21,905.53	78,347.00	87.00	0.1%
Workers' Compensation		3601-3602	2,812,171.00	2,812,171.00	830,879.28	2,972,195.00	(160,024.00)	-5.7%
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			74,501,600.00	74,501,600.00	17,587,313.89	73,666,000.00	835,600.00	1.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	44,483.40	213,224.00	(213,224.00)	New
Materials and Supplies		4300	8,400,395.00	8,400,395.00	3,560,837.75	9,586,682.00	(1,186,287.00)	-14.1%
Noncapitalized Equipment		4400	62,500.00	62,500.00	140,445.17	421,562.00	(359,062.00)	-574.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,462,895.00	8,462,895.00	3,745,766.32	10,221,468.00	(1,758,573.00)	-20.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
SACS Financial Reporting Software - SACS V14								

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)
Subagreements for Services		5100	2,124,058.00	2,124,058.00	514,645.39	2,691,923.00	(567,865.00)	-26.7%
Travel and Conferences		5200	258,874.00	258,874.00	37,179.32	240,159.00	18,715.00	7.2%
Dues and Memberships		5300	46,183.00	46,183.00	45,686.79	54,366.00	(8,183.00)	-17.7%
Insurance		5400-5450	2,246,496.00	2,246,496.00	1,448,136.00	2,246,496.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,641,500.00	2,641,500.00	1,043,576.53	2,776,846.00	(135,346.00)	-5.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	930,702.00	930,702.00	614,543.05	1,245,773.00	(315,071.00)	-33.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(33,127.00)	(33,127.00)	23,669.65	(9,457.00)	(23,670.00)	71.5%
Professional/Consulting Services and Operating Expenditures		5800	9,100,316.00	9,100,316.00	2,342,090.10	12,318,821.00	(3,218,505.00)	-35.4%
Communications		5900	252,100.00	252,100.00	62,129.94	254,133.00	(2,033.00)	-0.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,567,102.00	17,567,102.00	6,131,656.77	21,819,060.00	(4,251,958.00)	-24.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	392.00	(392.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	138,400.00	1,647,461.00	(1,647,461.00)	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	6,080.00	6,080.00	5,493.14	94,342.00	(88,262.00)	-1,451.7%
Equipment Replacement		6500	0.00	0.00	0.00	549.00	(549.00)	New
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			6,080.00	6,080.00	143,893.14	1,742,744.00	(1,736,664.00)	-28,563.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%

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)
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	951,995.00	951,995.00	527,299.82	1,320,942.00	(368,947.00)	-38.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			951,995.00	951,995.00	527,299.82	1,320,942.00	(368,947.00)	-38.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(295,126.00)	(295,126.00)	(80,470.30)	(314,648.00)	19,522.00	-6.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(295,126.00)	(295,126.00)	(80,470.30)	(314,648.00)	19,522.00	-6.6%
TOTAL, EXPENDITURES			259,509,239.00	259,509,239.00	72,609,515.78	267,854,526.00	(8,345,287.00)	-3.2%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	11,413,541.00	11,413,541.00	130,625.00	9,684,916.00	(1,728,625.00)	-15.1%
(a) TOTAL, INTERFUND TRANSFERS IN			11,413,541.00	11,413,541.00	130,625.00	9,684,916.00	(1,728,625.00)	-15.1%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	55,000.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	55,000.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			11,413,541.00	11,413,541.00	75,625.00	9,684,916.00	1,728,625.00	15.1%

Resource	Description	2025-26 Projected Totals
2600	Expanded Learning Opportunities Program	3,281,870.00
6300	Lottery : Instructional Materials	93,598.00
6546	Mental Health-Related Services	1,354,599.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	2,189,750.00
7311	Classified School Employee Professional Development Block Grant	4,233.00
9010	Other Restricted Local	29,320.00
Total, Restricted Balance		6,953,370.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,000.00	25,000.00	27,180.50	64,309.00	39,309.00	157.2%
5) TOTAL, REVENUES			25,000.00	25,000.00	27,180.50	64,309.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	25,000.00	25,000.00	22,106.92	54,746.00	(29,746.00)	-119.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	23,561.46	36,143.00	(36,143.00)	New
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			25,000.00	25,000.00	45,668.38	90,889.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(18,487.88)	(26,580.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(18,487.88)	(26,580.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	27,619.00	27,619.00		128,330.00	100,711.00	364.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,619.00	27,619.00		128,330.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,619.00	27,619.00		128,330.00		
2) Ending Balance, June 30 (E + F1e)			27,619.00	27,619.00		101,750.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	27,619.00	27,619.00		101,750.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	25,000.00	25,000.00	27,180.50	64,309.00	39,309.00	157.2%
TOTAL, REVENUES			25,000.00	25,000.00	27,180.50	64,309.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	25,000.00	25,000.00	22,106.92	54,746.00	(29,746.00)	-119.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			25,000.00	25,000.00	22,106.92	54,746.00	(29,746.00)	-119.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	300.00	300.00	(300.00)	New
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	23,261.46	35,843.00	(35,843.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	23,561.46	36,143.00	(36,143.00)	New
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			25,000.00	25,000.00	45,668.38	90,889.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Project Year Totals
8210	Student Activity Funds	101,750.00
Total, Restricted Balance		101,750.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,400,000.00	1,400,000.00	495,638.08	1,400,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,800,000.00	7,800,000.00	2,577,133.78	7,800,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	118,500.00	118,500.00	1,956.77	247,434.00	128,934.00	108.8%
5) TOTAL, REVENUES			9,318,500.00	9,318,500.00	3,074,728.63	9,447,434.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,755,966.00	3,755,966.00	1,044,027.80	3,927,038.00	(171,072.00)	-4.6%
3) Employee Benefits		3000-3999	1,819,132.00	1,819,132.00	486,103.39	1,929,962.00	(110,830.00)	-6.1%
4) Books and Supplies		4000-4999	4,399,000.00	4,399,000.00	998,856.14	4,399,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	561,410.00	561,410.00	127,647.70	587,740.00	(26,330.00)	-4.7%
6) Capital Outlay		6000-6999	250,000.00	250,000.00	23,852.45	681,000.00	(431,000.00)	-172.4%
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	295,126.00	295,126.00	80,470.30	314,648.00	(19,522.00)	-6.6%
9) TOTAL, EXPENDITURES			11,080,634.00	11,080,634.00	2,760,957.78	11,839,388.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,762,134.00)	(1,762,134.00)	313,770.85	(2,391,954.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,762,134.00)	(1,762,134.00)	313,770.85	(2,391,954.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,902,107.00	4,902,107.00		7,416,403.00	2,514,296.00	51.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,902,107.00	4,902,107.00		7,416,403.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,902,107.00	4,902,107.00		7,416,403.00		
2) Ending Balance, June 30 (E + F1e)			3,139,973.00	3,139,973.00		5,024,449.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,139,973.00	3,139,973.00		5,024,449.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	1,400,000.00	1,400,000.00	495,638.08	1,400,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,400,000.00	1,400,000.00	495,638.08	1,400,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	7,800,000.00	7,800,000.00	2,577,133.78	7,800,000.00	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			7,800,000.00	7,800,000.00	2,577,133.78	7,800,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	5,000.00	5,000.00	1,320.00	5,000.00	0.00	0.0%
Food Service Sales		8634	3,500.00	3,500.00	50.60	3,500.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	40.46	228,934.00	128,934.00	128.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	10,000.00	10,000.00	545.71	10,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			118,500.00	118,500.00	1,956.77	247,434.00	128,934.00	108.8%
TOTAL, REVENUES			9,318,500.00	9,318,500.00	3,074,728.63	9,447,434.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	2,551,373.00	2,551,373.00	687,170.68	2,722,356.00	(170,983.00)	-6.7%
Classified Supervisors' and Administrators' Salaries		2300	964,476.00	964,476.00	285,166.25	964,565.00	(89.00)	0.0%
Clerical, Technical and Office Salaries		2400	240,117.00	240,117.00	71,690.87	240,117.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,755,966.00	3,755,966.00	1,044,027.80	3,927,038.00	(171,072.00)	-4.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	979,711.00	979,711.00	261,451.31	986,561.00	(6,850.00)	-0.7%
OASDI/Medicare/Alternative		3301-3302	277,282.00	277,282.00	76,883.59	290,500.00	(13,218.00)	-4.8%
Health and Welfare Benefits		3401-3402	494,102.00	494,102.00	127,797.94	577,782.00	(83,680.00)	-16.9%
Unemployment Insurance		3501-3502	1,819.00	1,819.00	511.96	1,905.00	(86.00)	-4.7%
Workers' Compensation		3601-3602	66,218.00	66,218.00	19,458.59	73,214.00	(6,996.00)	-10.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,819,132.00	1,819,132.00	486,103.39	1,929,962.00	(110,830.00)	-6.1%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	544,000.00	544,000.00	158,580.05	544,000.00	0.00	0.0%
Noncapitalized Equipment		4400	130,000.00	130,000.00	15,721.08	130,000.00	0.00	0.0%
Food		4700	3,725,000.00	3,725,000.00	824,555.01	3,725,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,399,000.00	4,399,000.00	998,856.14	4,399,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	40,000.00	40,000.00	3,130.62	40,000.00	0.00	0.0%
Dues and Memberships		5300	2,000.00	2,000.00	1,555.05	2,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	12,000.00	12,000.00	1,690.35	12,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	225,410.00	225,410.00	32,403.77	225,410.00	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	(23,669.65)	(23,670.00)	23,670.00	New
Professional/Consulting Services and								
Operating Expenditures		5800	281,000.00	281,000.00	112,483.80	331,000.00	(50,000.00)	-17.8%
Communications		5900	1,000.00	1,000.00	53.76	1,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			561,410.00	561,410.00	127,647.70	587,740.00	(26,330.00)	-4.7%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	431,000.00	(431,000.00)	New
Equipment		6400	125,000.00	125,000.00	16,546.53	125,000.00	0.00	0.0%
Equipment Replacement		6500	125,000.00	125,000.00	7,305.92	125,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			250,000.00	250,000.00	23,852.45	681,000.00	(431,000.00)	-172.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	295,126.00	295,126.00	80,470.30	314,648.00	(19,522.00)	-6.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			295,126.00	295,126.00	80,470.30	314,648.00	(19,522.00)	-6.6%
TOTAL, EXPENDITURES			11,080,634.00	11,080,634.00	2,760,957.78	11,839,388.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2025-26 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	5,024,449.00
Total, Restricted Balance		5,024,449.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,139,938.00	9,139,938.00	2,595,742.23	9,615,172.00	475,234.00	5.2%
5) TOTAL, REVENUES			9,139,938.00	9,139,938.00	2,595,742.23	9,615,172.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	289,325.00	289,325.00	102,592.50	380,159.00	(90,834.00)	-31.4%
3) Employee Benefits		3000-3999	191,828.00	191,828.00	35,249.03	148,792.00	43,036.00	22.4%
4) Books and Supplies		4000-4999	951,000.00	951,000.00	685,159.82	1,951,747.00	(1,000,747.00)	-105.2%
5) Services and Other Operating Expenditures		5000-5999	525,152.00	525,152.00	468,406.97	4,333,928.00	(3,808,776.00)	-725.3%
6) Capital Outlay		6000-6999	18,154,838.00	18,154,838.00	14,017,003.50	47,090,633.00	(28,935,795.00)	-159.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,745,611.00	2,745,611.00	840,811.70	2,745,611.00	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			22,857,754.00	22,857,754.00	16,149,223.52	56,650,870.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,717,816.00)	(13,717,816.00)	(13,553,481.29)	(47,035,698.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	11,309,292.00	11,309,292.00	0.00	9,524,985.00	1,784,307.00	15.8%
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			(11,309,292.00)	(11,309,292.00)	0.00	(9,524,985.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(25,027,108.00)	(25,027,108.00)	(13,553,481.29)	(56,560,683.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	90,119,193.00	90,119,193.00		89,156,088.00	(963,105.00)	-1.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			90,119,193.00	90,119,193.00		89,156,088.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			90,119,193.00	90,119,193.00		89,156,088.00		
2) Ending Balance, June 30 (E + F1e)			65,092,085.00	65,092,085.00		32,595,405.00		
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	64,092,085.00	64,092,085.00		31,595,405.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
d) Assigned								
Other Assignments		9780	1,000,000.00	1,000,000.00		1,000,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	8,832,681.00	8,832,681.00	2,595,742.23	8,281,396.00	(551,285.00)	-6.2%
Interest		8660	307,257.00	307,257.00	0.00	1,333,776.00	1,026,519.00	334.1%
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			9,139,938.00	9,139,938.00	2,595,742.23	9,615,172.00	475,234.00	5.2%
TOTAL, REVENUES			9,139,938.00	9,139,938.00	2,595,742.23	9,615,172.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	52,348.00	52,348.00	18,748.22	54,089.00	(1,741.00)	-3.3%
Classified Supervisors' and Administrators' Salaries		2300	210,964.00	210,964.00	77,307.68	236,562.00	(25,598.00)	-12.1%
Clerical, Technical and Office Salaries		2400	26,013.00	26,013.00	6,536.60	89,508.00	(63,495.00)	-244.1%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			289,325.00	289,325.00	102,592.50	380,159.00	(90,834.00)	-31.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	14,639.72	44,798.00	(44,798.00)	New
PERS		3201-3202	135,222.00	135,222.00	6,312.50	38,030.00	97,192.00	71.9%

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)
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	32,949.00	32,949.00	3,032.17	14,253.00	18,696.00	56.7%
Unemployment Insurance		3401-3402	14,665.00	14,665.00	9,294.86	44,435.00	(29,770.00)	-203.0%
Workers' Compensation		3501-3502	247.00	247.00	51.11	189.00	58.00	23.5%
OPEB, Allocated		3601-3602	8,745.00	8,745.00	1,918.67	7,087.00	1,658.00	19.0%
OPEB, Active Employees		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			191,828.00	191,828.00	35,249.03	148,792.00	43,036.00	22.4%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	951,000.00	951,000.00	363,789.00	1,630,707.00	(679,707.00)	-71.5%
Noncapitalized Equipment		4400	0.00	0.00	321,370.82	321,040.00	(321,040.00)	New
TOTAL, BOOKS AND SUPPLIES			951,000.00	951,000.00	685,159.82	1,951,747.00	(1,000,747.00)	-105.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	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	12,360.00	12,360.00	1,925.00	7,325.00	5,035.00	40.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	471,893.00	471,893.00	196,810.90	471,893.00	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	40,899.00	40,899.00	269,671.07	3,854,710.00	(3,813,811.00)	-9,324.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			525,152.00	525,152.00	468,406.97	4,333,928.00	(3,808,776.00)	-725.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	1,594,234.53	11,863,942.00	(11,863,942.00)	New
Buildings and Improvements of Buildings		6200	377,985.00	377,985.00	2,367,879.88	20,191,177.00	(19,813,192.00)	-5,241.8%
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	17,776,853.00	17,776,853.00	10,054,889.09	15,035,514.00	2,741,339.00	15.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			18,154,838.00	18,154,838.00	14,017,003.50	47,090,633.00	(28,935,795.00)	-159.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	2,023,982.00	2,023,982.00	786,664.40	2,023,982.00	0.00	0.0%
Other Debt Service - Principal		7439	721,629.00	721,629.00	54,147.30	721,629.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,745,611.00	2,745,611.00	840,811.70	2,745,611.00	0.00	0.0%
TOTAL, EXPENDITURES			22,857,754.00	22,857,754.00	16,149,223.52	56,650,870.00		
INTERFUND TRANSFERS								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	11,309,292.00	11,309,292.00	0.00	9,524,985.00	1,784,307.00	15.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			11,309,292.00	11,309,292.00	0.00	9,524,985.00	1,784,307.00	15.8%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(11,309,292.00)	(11,309,292.00)	0.00	(9,524,985.00)		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	31,595,405.00
Total, Restricted Balance		31,595,405.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,286,951.00	1,286,951.00	375,541.02	1,344,467.00	57,516.00	4.5%
5) TOTAL, REVENUES			1,286,951.00	1,286,951.00	375,541.02	1,344,467.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	500.00	500.00	66,989.46	115,638.00	(115,138.00)	-23,027.6%
5) Services and Other Operating Expenditures		5000-5999	432,603.00	432,603.00	170,989.07	432,603.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	1,103.56	24,155.00	(24,155.00)	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			433,103.00	433,103.00	239,082.09	572,396.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			853,848.00	853,848.00	136,458.93	772,071.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			853,848.00	853,848.00	136,458.93	772,071.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,126,595.00	5,126,595.00		5,542,317.00	415,722.00	8.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,126,595.00	5,126,595.00		5,542,317.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,126,595.00	5,126,595.00		5,542,317.00		
2) Ending Balance, June 30 (E + F1e)			5,980,443.00	5,980,443.00		6,314,388.00		
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	5,980,443.00	5,980,443.00		6,314,388.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	182,728.00	182,728.00	0.00	240,244.00	57,516.00	31.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	1,104,223.00	1,104,223.00	375,541.02	1,104,223.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,286,951.00	1,286,951.00	375,541.02	1,344,467.00	57,516.00	4.5%
TOTAL, REVENUES			1,286,951.00	1,286,951.00	375,541.02	1,344,467.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	500.00	500.00	12,888.84	20,109.00	(19,609.00)	-3,921.8%
Noncapitalized Equipment		4400	0.00	0.00	54,100.62	95,529.00	(95,529.00)	New
TOTAL, BOOKS AND SUPPLIES			500.00	500.00	66,989.46	115,638.00	(115,138.00)	-23,027.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	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	361,076.00	361,076.00	145,121.01	361,076.00	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	33,127.00	33,127.00	0.00	33,127.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	38,400.00	38,400.00	25,868.06	38,400.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			432,603.00	432,603.00	170,989.07	432,603.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	458.56	1,173.00	(1,173.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	645.00	22,982.00	(22,982.00)	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	1,103.56	24,155.00	(24,155.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			433,103.00	433,103.00	239,082.09	572,396.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	6,314,388.00
Total, Restricted Balance		6,314,388.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	12,100.30	14,313.00	(14,313.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	309,828.23	386,619.00	(386,619.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	27,044.55	108,927.00	(108,927.00)	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			0.00	0.00	348,973.08	509,859.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(348,973.08)	(509,859.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(348,973.08)	(509,859.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,140,918.00	7,140,918.00		7,796,049.00	655,131.00	9.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,140,918.00	7,140,918.00		7,796,049.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,140,918.00	7,140,918.00		7,796,049.00		
2) Ending Balance, June 30 (E + F1e)			7,140,918.00	7,140,918.00		7,286,190.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	7,140,918.00	7,140,918.00		7,286,190.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	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%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	12,100.30	14,313.00	(14,313.00)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	12,100.30	14,313.00	(14,313.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	309,828.23	386,619.00	(386,619.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	309,828.23	386,619.00	(386,619.00)	New
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	11,293.64	83,420.00	(83,420.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	9,756.00	(9,756.00)	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	15,750.91	15,751.00	(15,751.00)	New
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	27,044.55	108,927.00	(108,927.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	348,973.08	509,859.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund		8913	0.00	0.00	0.00	0.00	0.00	0.0%
From: All Other Funds								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2025-26 Projected Totals
7710	State School Facilities Projects	7,286,190.00
Total, Restricted Balance		7,286,190.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,467,311.00	2,467,311.00	556,645.73	2,294,432.00	(172,879.00)	-7.0%
5) TOTAL, REVENUES			2,467,311.00	2,467,311.00	556,645.73	2,294,432.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	179,175.00	179,175.00	58,553.76	179,175.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,096,272.00	1,096,272.00	296,425.39	1,010,938.00	85,334.00	7.8%
3) Employee Benefits		3000-3999	665,991.00	665,991.00	164,504.28	554,111.00	111,880.00	16.8%
4) Books and Supplies		4000-4999	43,000.00	43,000.00	27,250.69	96,115.00	(53,115.00)	-123.5%
5) Services and Other Operating Expenses		5000-5999	378,624.00	378,624.00	90,441.10	357,162.00	21,462.00	5.7%
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			2,363,062.00	2,363,062.00	637,175.22	2,197,501.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			104,249.00	104,249.00	(80,529.49)	96,931.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	104,249.00	104,249.00	75,625.00	159,931.00	(55,682.00)	-53.4%
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			(104,249.00)	(104,249.00)	(75,625.00)	(159,931.00)		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	(156,154.49)	(63,000.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	15,000.00	15,000.00		63,000.00	48,000.00	320.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,000.00	15,000.00		63,000.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			15,000.00	15,000.00		63,000.00		
2) Ending Net Position, June 30 (E + F1e)			15,000.00	15,000.00		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)
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	15,000.00	15,000.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
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								
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	2,467,311.00	2,467,311.00	556,645.73	2,294,432.00	(172,879.00)	-7.0%
TOTAL, OTHER LOCAL REVENUE			2,467,311.00	2,467,311.00	556,645.73	2,294,432.00	(172,879.00)	-7.0%
TOTAL, REVENUES			2,467,311.00	2,467,311.00	556,645.73	2,294,432.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	179,175.00	179,175.00	58,553.76	179,175.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			179,175.00	179,175.00	58,553.76	179,175.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	299,653.00	299,653.00	69,326.19	299,069.00	584.00	0.2%
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	77,483.00	77,483.00	24,036.19	96,019.00	(18,536.00)	-23.9%
Other Classified Salaries		2900	719,136.00	719,136.00	203,063.01	615,850.00	103,286.00	14.4%
TOTAL, CLASSIFIED SALARIES			1,096,272.00	1,096,272.00	296,425.39	1,010,938.00	85,334.00	7.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	33,933.00	33,933.00	11,089.24	33,933.00	0.00	0.0%
PERS		3201-3202	280,854.00	280,854.00	73,135.58	250,520.00	30,334.00	10.8%
OASDI/Medicare/Alternative		3301-3302	84,899.00	84,899.00	22,939.05	78,725.00	6,174.00	7.3%
Health and Welfare Benefits		3401-3402	243,110.00	243,110.00	50,549.93	168,175.00	74,935.00	30.8%
Unemployment Insurance		3501-3502	626.00	626.00	174.39	587.00	39.00	6.2%
Workers' Compensation		3601-3602	22,569.00	22,569.00	6,616.09	22,171.00	398.00	1.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			665,991.00	665,991.00	164,504.28	554,111.00	111,880.00	16.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	38,500.00	38,500.00	22,781.69	87,386.00	(48,886.00)	-127.0%
Noncapitalized Equipment		4400	0.00	0.00	4,229.00	4,229.00	(4,229.00)	New
Food		4700	4,500.00	4,500.00	240.00	4,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			43,000.00	43,000.00	27,250.69	96,115.00	(53,115.00)	-123.5%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	500.00	500.00	21.00	500.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	72.00	72.00	(72.00)	New
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	372,624.00	372,624.00	87,772.50	351,090.00	21,534.00	5.8%
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	5,500.00	5,500.00	2,575.60	5,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			378,624.00	378,624.00	90,441.10	357,162.00	21,462.00	5.7%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
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			2,363,062.00	2,363,062.00	637,175.22	2,197,501.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	104,249.00	104,249.00	75,625.00	159,931.00	(55,682.00)	-53.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			104,249.00	104,249.00	75,625.00	159,931.00	(55,682.00)	-53.4%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%

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)			(104,249.00)	(104,249.00)	(75,625.00)	(159,931.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,731,106.00	2,731,106.00	904,618.34	2,731,110.00	4.00	0.0%
5) TOTAL, REVENUES			2,731,106.00	2,731,106.00	904,618.34	2,731,110.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,731,106.00	2,731,106.00	916,841.93	2,731,110.00	(4.00)	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			2,731,106.00	2,731,106.00	916,841.93	2,731,110.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			0.00	0.00	(12,223.59)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	(12,223.59)	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	46,359.00	46,359.00		314,209.00	267,850.00	577.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,359.00	46,359.00		314,209.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			46,359.00	46,359.00		314,209.00		
2) Ending Net Position, June 30 (E + F1e)			46,359.00	46,359.00		314,209.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	46,359.00	46,359.00		314,209.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	3.78	4.00	4.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	2,731,106.00	2,731,106.00	904,614.56	2,731,106.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,731,106.00	2,731,106.00	904,618.34	2,731,110.00	4.00	0.0%
TOTAL, REVENUES			2,731,106.00	2,731,106.00	904,618.34	2,731,110.00		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								

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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	2,731,106.00	2,731,106.00	868,519.67	2,657,466.00	73,640.00	2.7%
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 - 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	48,322.26	73,644.00	(73,644.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,731,106.00	2,731,106.00	916,841.93	2,731,110.00	(4.00)	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			2,731,106.00	2,731,106.00	916,841.93	2,731,110.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	13,027.00	13,027.00	13,038.75	13,126.07	99.07	1.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	13,027.00	13,027.00	13,038.75	13,126.07	99.07	1.0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	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%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	13,027.00	13,027.00	13,038.75	13,126.07	99.07	1.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH	JUNE		38,443,466.81	11,258,170.39	(3,447,935.85)	(19,871,414.98)	(25,651,264.24)	(9,901,116.63)	2,947,147.50	12,489,241.33
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		652,085.00	652,085.00	1,834,212.00	1,173,753.00	1,174,122.82	1,825,721.82	1,174,122.82	1,174,122.82
Property Taxes	8020-8079		860,344.58	293,811.06	285,557.00	6,520,322.12	33,047,053.13	25,028,905.78	21,821,646.84	1,776,278.47
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	(3,569.04)	(3,569.04)	2,106,086.84	(3,569.04)
Federal Revenue	8100-8299		0.00	0.00	31,125.92	182,140.11	0.00	0.00	4,534,873.00	127,550.50
Other State Revenue	8300-8599		411,964.00	411,964.00	1,950,687.16	3,854,346.00	2,569,522.51	3,064,885.93	2,575,043.18	2,069,523.18
Other Local Revenue	8600-8799		1,208,027.17	907,605.28	1,779,456.33	3,500,339.98	759,133.15	1,278,883.15	762,133.15	759,133.15
Interfund Transfers In	8900-8929		450,000.00	0.00	21,216.00	(340,591.00)	0.00	4,806,770.50	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			3,582,420.75	2,265,465.34	5,902,254.41	14,890,310.21	37,546,262.57	36,001,598.14	32,973,905.83	5,903,039.08
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,128,497.33	9,465,672.53	9,542,910.29	9,683,374.64	9,844,619.94	10,260,316.98	10,260,316.98	10,260,316.98
Classified Salaries	2000-2999		2,721,945.57	3,812,426.19	3,985,397.93	4,213,831.66	3,909,496.64	4,000,584.77	3,909,496.64	4,398,183.72
Employee Benefits	3000-3999		1,526,155.15	5,364,319.82	5,305,381.94	5,391,456.98	6,641,159.84	6,641,159.84	6,641,159.84	6,641,159.84
Books and Supplies	4000-4999		811,302.17	1,344,918.37	715,983.80	873,561.98	809,501.84	809,501.84	809,501.84	809,501.84
Services	5000-5999		1,723,015.84	1,704,275.35	1,655,320.69	1,049,044.89	1,796,336.70	2,066,770.58	1,796,336.70	1,796,336.70
Capital Outlay	6000-6999		138,400.00	0.00	16,405.64	(10,912.50)	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		346,024.58	60,425.08	60,425.08	(20,045.22)	60,000.00	60,000.00	60,000.00	60,000.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Interfund Transfers Out All Other Financing Uses TOTAL DISBURSEMENTS	7600- 7629		450,000.00	0.00	0.00	(395,000.00)	0.00	(55,000.00)	0.00	0.00
	7630- 7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			8,845,340.64	21,752,037.34	21,281,825.37	20,785,312.43	23,061,114.96	23,783,334.01	23,476,812.00	23,965,499.08
D. BALANCE SHEET ITEMS <u>Assets and Deferred Outflows</u> Cash Not In Treasury Accounts Receivable Due From Other Funds Stores Prepaid Expenditures Other Current Assets Lease Receivable Deferred Outflows of Resources SUBTOTAL <u>Liabilities and Deferred Inflows</u> Accounts Payable Due To Other Funds Current Loans Unearned Revenues Deferred Inflows of Resources SUBTOTAL <u>Nonoperating</u> Suspense Clearing TOTAL BALANCE SHEET ITEMS	9111- 9199	601,136.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9200- 9299	(7,083,076.34)	2,084,042.52	509,789.73	1,056,902.33	329,655.93	150,000.00	15,000.00	15,000.00	400,000.00
	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9320	(320,092.65)	1,577.85	7,880.22	18,781.64	(17,417.53)	0.00	0.00	0.00	0.00
	9330	(1,296,400.79)	(13,950.00)	364,190.77	0.00	60,983.69	0.00	0.00	0.00	0.00
	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9380									
	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		(8,098,432.87)	2,071,670.37	881,860.72	1,075,683.97	373,222.09	150,000.00	15,000.00	15,000.00	400,000.00
	9500- 9599	12,042,669.00	(6,374,163.10)	(3,912,804.27)	808,312.72	386,172.18	(1,100,000.00)	(600,000.00)	(15,000.00)	(500,000.00)
	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9640	0.00	30,480,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9650	1,117,917.78	(111,790.00)	14,199.23	(849,426.20)	(128,103.05)	(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)
E. NET INCREASE/DECREASE (B - C + D) F. ENDING CASH (A + E) G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS	9690	0.00	0.00	0.00	2,160,705.62	0.00	0.00	0.00	0.00	0.00
		13,160,586.78	23,994,046.90	(3,898,605.04)	2,119,592.14	258,069.13	(1,115,000.00)	(615,000.00)	(30,000.00)	(515,000.00)
		0.00	0.00	0.00						
	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		(21,259,019.65)	(21,922,376.53)	4,780,465.76	(1,043,908.17)	115,152.96	1,265,000.00	630,000.00	45,000.00	915,000.00
			(27,185,296.42)	(14,706,106.24)	(16,423,479.13)	(5,779,849.26)	15,750,147.61	12,848,264.13	9,542,093.83	(17,147,460.00)
			11,258,170.39	(3,447,935.85)	(19,871,414.98)	(25,651,264.24)	(9,901,116.63)	2,947,147.50	12,489,241.33	(4,658,218.67)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE								
A. BEGINNING CASH		(4,658,218.67)	(2,816,614.96)	15,056,671.77	(2,066,861.36)				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	1,825,721.82	1,174,122.82	1,174,122.82	1,909,952.26	0.00	0.00	15,744,145.00	15,744,145.00
Property Taxes	8020-8079	17,010,758.43	36,254,312.07	2,578,093.20	20,218,017.32	0.00	0.00	165,695,100.00	165,695,100.00
Miscellaneous Funds	8080-8099	5,066,858.10	(3,122.91)	(3,122.91)	1,897,178.00	0.00	0.00	9,053,170.00	9,053,170.00
Federal Revenue	8100-8299	57,341.75	441,817.50	127,550.50	7,486,291.72	0.00	0.00	12,988,691.00	12,988,691.00
Other State Revenue	8300-8599	2,069,523.18	2,069,523.18	2,236,189.19	4,018,578.49	0.00	0.00	27,301,750.00	27,301,750.00
Other Local Revenue	8600-8799	217,333.39	762,133.15	759,133.15	536,835.95	0.00	0.00	13,230,147.00	13,230,147.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	4,747,520.50	0.00	0.00	9,684,916.00	9,684,916.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		26,247,536.67	40,698,785.81	6,871,965.95	40,814,374.24	0.00	0.00	253,697,919.00	253,697,919.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	10,260,316.98	10,260,316.98	10,260,316.98	9,627,885.39	0.00	0.00	110,854,862.00	110,854,862.00
Classified Salaries	2000-2999	4,398,183.72	4,398,183.72	4,398,183.72	4,398,183.72	0.00	0.00	48,544,098.00	48,544,098.00
Employee Benefits	3000-3999	6,641,159.84	6,641,159.84	6,641,159.84	9,590,567.23	0.00	0.00	73,666,000.00	73,666,000.00
Books and Supplies	4000-4999	809,501.84	809,501.84	809,501.84	809,188.80	0.00	0.00	10,221,468.00	10,221,468.00
Services	5000-5999	2,246,770.58	1,876,336.70	1,876,336.70	2,232,178.57	0.00	0.00	21,819,060.00	21,819,060.00
Capital Outlay	6000-6999	0.00	0.00	0.00	1,598,850.86	0.00	0.00	1,742,744.00	1,742,744.00
Other Outgo	7000-7499	60,000.00	60,000.00	60,000.00	139,464.48	0.00	0.00	1,006,294.00	1,006,294.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		24,415,932.96	24,045,499.08	24,045,499.08	28,396,319.05	0.00	0.00	267,854,526.00	267,854,526.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	(600,000.00)	0.00	(600,000.00)	
Accounts Receivable	9200-9299	0.00	600,000.00	(4,000,000.00)	(2,500,000.00)	(6,601,067.30)	0.00	(7,940,676.79)	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	(371,194.00)	0.00	(360,371.82)	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	(700,000.00)	0.00	(288,775.54)	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	600,000.00	(4,000,000.00)	(2,500,000.00)	(8,272,261.30)	0.00	(9,189,824.15)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	5,000.00	(600,000.00)	(4,000,000.00)	(2,500,000.00)	10,000,000.00	0.00	(8,402,482.47)	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	(31,940,500.00)	0.00	0.00	(1,460,500.00)	
Unearned Revenues	9650	(15,000.00)	(20,000.00)	(50,000.00)	(2,000,000.00)	1,000,000.00	0.00	(2,220,120.02)	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	2,160,705.62	
SUBTOTAL		(10,000.00)	(620,000.00)	(4,050,000.00)	(36,440,500.00)	11,000,000.00	0.00	(9,922,396.87)	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		10,000.00	1,220,000.00	50,000.00	33,940,500.00	(19,272,261.30)	0.00	732,572.72	
E. NET INCREASE/DECREASE (B - C + D)		1,841,603.71	17,873,286.73	(17,123,533.13)	46,358,555.19	(19,272,261.30)	0.00	(13,424,034.28)	(14,156,607.00)
F. ENDING CASH (A + E)		(2,816,614.96)	15,056,671.77	(2,066,861.36)	44,291,693.83				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								25,019,432.53	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE									
A. BEGINNING CASH			44,291,693.83	44,291,693.83	44,291,693.83	44,291,693.83	44,291,693.83	44,291,693.83	44,291,693.83	44,291,693.83
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6999									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630- 7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111- 9199									
Accounts Receivable	9200- 9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500- 9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			44,291,693.83	44,291,693.83	44,291,693.83	44,291,693.83	44,291,693.83	44,291,693.83	44,291,693.83	44,291,693.83
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE								
A. BEGINNING CASH		44,291,693.83	44,291,693.83	44,291,693.83	44,291,693.83				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		44,291,693.83	44,291,693.83	44,291,693.83	44,291,693.83				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								44,291,693.83	

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

Signed: _____ Date: _____
District Superintendent or Designee
Printed Name: Stacy Yao Title: Superintendent

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

To the County Superintendent of Schools:

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

Meeting Date: December 11, 2025 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Tina Bernal Telephone: 408-252-3000 x61412
Title: Director, Fiscal Services E-mail: bernal_tina@cusdk8.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	

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since 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?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• 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:	n/a	
		• Certificated? (Section S8A, Line 3)		X
		• Classified? (Section S8B, Line 3)		X
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	267,854,526.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	4,688,691.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	345,675.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	1,742,744.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	1,406,422.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
7. Nonagency		9200	7651	
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	All	All	8710	0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C 1 through C9)	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
D. Plus additional MOE expenditures:				3,494,841.00
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	2,391,954.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				262,062,948.00
Section II - Expenditures Per ADA				2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				13,038.75
B. Expenditures per ADA (Line I.E divided by Line II.A)				20,098.78
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total		Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		252,117,947.83		19,285.05
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)		0.00		0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)		252,117,947.83		19,285.05
B. Required effort (Line A.2 times 90%)		226,906,153.05		17,356.55
C. Current year expenditures (Line I.E and Line II.B)		262,062,948.00		20,098.78
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00		0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met		

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through pay roll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 7200-7700, goals 0000 and 9000)

9,322,671.00

2. Contracted general administrative positions not paid through pay roll

a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through pay roll, in functions 7200-7700, goals 0000 and 9000, Object 5800.

b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through pay roll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)

223,662,549.00

C. Percentage of Plant Services Costs Attributable to General Administration

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

4.17%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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

0.00

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

1. Other General Administration, less portion charged to restricted resources or specific goals

(Functions 7200-7600, objects 1000-5999, minus Line B9)

9,916,764.00

2. Centralized Data Processing, less portion charged to restricted resources or specific goals

(Function 7700, objects 1000-5999, minus Line B10)

2,851,342.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	107,600.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	836,138.00
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	13,711,844.00
9. Carry-Forward Adjustment (Part IV, Line F)	668,468.85
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	14,380,312.86
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	176,514,770.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	29,550,689.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	18,299,009.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	585,536.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	345,675.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,452,875.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	223,589.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,158,425.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	19,215,133.00
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	90,889.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	7,118,740.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	255,555,330.00
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.37%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	5.63%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	13,711,844.00
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(1,747,829.56)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.42%) times Part III, Line B19); zero if negative	668,468.85
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.42%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.42%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	668,468.85
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	668,468.85

Approved
indirect
cost rate: 4.42%

Highest
rate used
in any
program: 4.42%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	5,650,924.00	249,499.00	4.42%
01	3010	344,039.00	15,206.00	4.42%
01	3310	2,277,752.00	100,677.00	4.42%
01	3311	52,271.00	2,310.00	4.42%
01	3312	746,353.00	32,989.00	4.42%
01	3315	55,590.00	2,457.00	4.42%
01	3318	19,698.00	871.00	4.42%
01	3327	158,405.00	7,002.00	4.42%
01	3345	486.00	21.00	4.32%
01	4035	323,179.00	14,284.00	4.42%
01	4127	23,576.00	1,042.00	4.42%
01	4201	176,880.00	7,818.00	4.42%
01	4203	311,995.00	13,790.00	4.42%
01	6053	650,170.00	28,737.00	4.42%
01	6266	348,838.00	15,419.00	4.42%
01	6520	5,287.00	233.00	4.41%
01	6546	1,156,498.00	51,117.00	4.42%
01	6547	531,599.00	23,496.00	4.42%
01	6690	19,153.00	847.00	4.42%
01	6762	2,552,309.00	112,812.00	4.42%
01	6770	1,591,573.00	16,106.00	1.01%
01	7311	38,911.00	1,720.00	4.42%
01	7810	79,914.00	3,532.00	4.42%
01	9010	9,878,035.00	133,259.00	1.35%
13	5310	7,118,740.00	314,648.00	4.42%

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	181,394,632.00	3.19%	187,179,387.00	3.25%	193,253,379.75
2. Federal Revenues	8100-8299	8,300,000.00	(100.00%)	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	3,850,914.00	(.01%)	3,850,720.19	(.10%)	3,846,908.10
4. Other Local Revenues	8600-8799	4,358,811.00	(1.87%)	4,277,344.05	.54%	4,300,619.61
5. Other Financing Sources						
a. Transfers In	8900-8929	1,784,093.00	470.83%	10,184,093.00	(50.08%)	5,084,093.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(34,939,783.00)	(5.20%)	(33,123,049.52)	1.62%	(33,661,153.57)
6. Total (Sum lines A1 thru A5c)		164,748,667.00	4.63%	172,368,494.72	.26%	172,823,846.89
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				91,081,762.00		86,433,009.75
b. Step & Column Adjustment				1,292,034.75		1,261,015.26
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(5,940,787.00)		(1,501,044.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	91,081,762.00	(5.10%)	86,433,009.75	(.28%)	86,192,981.01
2. Classified Salaries						
a. Base Salaries				24,743,075.00		23,175,705.02
b. Step & Column Adjustment				344,610.02		347,979.17
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,911,980.00)		(120,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,743,075.00	(6.33%)	23,175,705.02	.98%	23,403,684.19
3. Employee Benefits	3000-3999	44,572,259.00	(1.37%)	43,960,252.08	.39%	44,130,945.87
4. Books and Supplies	4000-4999	3,690,872.00	(27.09%)	2,690,872.00	0.00%	2,690,872.00
5. Services and Other Operating Expenditures	5000-5999	4,569,840.00	88.65%	8,620,813.55	(.50%)	8,577,760.68
6. Capital Outlay	6000-6999	6,080.00	0.00%	6,080.00	0.00%	6,080.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,320,942.00	247.76%	4,593,692.00	.04%	4,595,692.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,149,892.00)	(13.65%)	(992,924.00)	0.00%	(992,924.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		168,834,938.00	(.21%)	168,487,500.40	.07%	168,605,091.75
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(4,086,271.00)		3,880,994.32		4,218,755.14
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		16,357,608.00		12,271,337.00		16,152,331.32
2. Ending Fund Balance (Sum lines C and D1)		12,271,337.00		16,152,331.32		20,371,086.46
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	295,114.47		295,114.47		295,114.47
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 01I) (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	8,035,636.00		7,634,062.20		7,718,575.19
2. Unassigned/Unappropriated	9790	3,940,586.53		8,223,154.65		12,357,396.80
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,271,337.00		16,152,331.32		20,371,086.46
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,035,636.00		7,634,062.20		7,718,575.19
c. Unassigned/Unappropriated	9790	3,940,586.53		8,223,154.65		12,357,396.80
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		11,976,222.53		15,857,216.85		20,075,971.99
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2026-2027 Certificated Adjustments: Enrollment Decrease -\$1.2m, SERP Savings -\$1.0m, MS Elective reduction -\$2.1m, Other reductions -\$1.6m. 2026-2027. Classified Adjustments: Other reductions -\$1.4m, SERP Savings -\$143k, Other reductions -\$401k). 2027-2028 Certificated Adjustments: Enrollment Decrease -\$1.2m, AMIMBG from Prop 28 to GF +\$1.9m, SERP Savings -\$1.0m. 2027-2028 Classified Adjustments: SERP Savings -\$143k.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	9,097,783.00	0.00%	9,097,783.00	0.00%	9,097,783.00
2. Federal Revenues	8100-8299	4,688,691.00	0.00%	4,688,691.00	0.00%	4,688,691.00
3. Other State Revenues	8300-8599	23,450,836.00	(19.69%)	18,833,623.26	.96%	19,015,210.15
4. Other Local Revenues	8600-8799	8,871,336.00	0.00%	8,871,336.00	0.00%	8,871,336.00
5. Other Financing Sources						
a. Transfers In	8900-8929	7,900,823.00	0.00%	7,900,823.00	0.00%	7,900,823.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	34,939,783.00	(5.20%)	33,123,049.52	1.62%	33,661,153.57
6. Total (Sum lines A1 thru A5c)		88,949,252.00	(7.23%)	82,515,305.78	.87%	83,234,996.72
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				19,773,100.00		19,394,699.95
b. Step & Column Adjustment				296,596.53		257,636.16
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(674,996.58)		(2,218,956.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,773,100.00	(1.91%)	19,394,699.95	(10.11%)	17,433,380.11
2. Classified Salaries						
a. Base Salaries				23,801,023.00		23,288,047.40
b. Step & Column Adjustment				344,467.42		349,320.71
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(857,443.02)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	23,801,023.00	(2.16%)	23,288,047.40	1.50%	23,637,368.11
3. Employee Benefits	3000-3999	29,093,741.00	(.63%)	28,910,351.62	1.00%	29,198,725.39
4. Books and Supplies	4000-4999	6,530,596.00	(27.24%)	4,751,908.77	(2.54%)	4,631,193.39
5. Services and Other Operating Expenditures	5000-5999	17,249,220.00	(50.69%)	8,505,791.16	(3.84%)	8,179,208.05
6. Capital Outlay	6000-6999	1,736,664.00	(66.05%)	589,623.00	0.00%	589,623.00
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	835,244.00	(32.93%)	560,212.00	20.14%	673,024.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		99,019,588.00	(13.15%)	86,000,633.90	(1.93%)	84,342,522.05
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(10,070,336.00)		(3,485,328.12)		(1,107,525.33)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		17,023,706.00		6,953,370.00		3,468,041.88
2. Ending Fund Balance (Sum lines C and D1)		6,953,370.00		3,468,041.88		2,360,516.55
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	6,953,370.00		3,468,041.88		2,360,516.55
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 01I) (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)		6,953,370.00		3,468,041.88		2,360,516.55
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2026-2027 Certificated Adjustments: Declining Enrollment -\$1.2m, AMIMBG moved to PROP28 +\$1.9m. Classified Adjustments: Other reductions SPED -\$836k, expiring funds NS KIT -\$21k. 2027-2028 Certificated Salaries -\$1.9m moved to GF from AMIMGB/PROP28.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	190,492,415.00	3.04%	196,277,170.00	3.09%	202,351,162.75
2. Federal Revenues	8100-8299	12,988,691.00	(63.90%)	4,688,691.00	0.00%	4,688,691.00
3. Other State Revenues	8300-8599	27,301,750.00	(16.91%)	22,684,343.45	.78%	22,862,118.25
4. Other Local Revenues	8600-8799	13,230,147.00	(.62%)	13,148,680.05	.18%	13,171,955.61
5. Other Financing Sources						
a. Transfers In	8900-8929	9,684,916.00	86.73%	18,084,916.00	(28.20%)	12,984,916.00
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)		253,697,919.00	.47%	254,883,800.50	.46%	256,058,843.61
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				110,854,862.00		105,827,709.70
b. Step & Column Adjustment				1,588,631.28		1,518,651.42
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(6,615,783.58)		(3,720,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	110,854,862.00	(4.53%)	105,827,709.70	(2.08%)	103,626,361.12
2. Classified Salaries						
a. Base Salaries				48,544,098.00		46,463,752.42
b. Step & Column Adjustment				689,077.44		697,299.88
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,769,423.02)		(120,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	48,544,098.00	(4.29%)	46,463,752.42	1.24%	47,041,052.30
3. Employee Benefits	3000-3999	73,666,000.00	(1.08%)	72,870,603.70	.63%	73,329,671.26
4. Books and Supplies	4000-4999	10,221,468.00	(27.18%)	7,442,780.77	(1.62%)	7,322,065.39
5. Services and Other Operating Expenditures	5000-5999	21,819,060.00	(21.51%)	17,126,604.71	(2.16%)	16,756,968.73
6. Capital Outlay	6000-6999	1,742,744.00	(65.82%)	595,703.00	0.00%	595,703.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,320,942.00	247.76%	4,593,692.00	.04%	4,595,692.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(314,648.00)	37.52%	(432,712.00)	(26.07%)	(319,900.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		267,854,526.00	(4.99%)	254,488,134.30	(.61%)	252,947,613.80
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(14,156,607.00)		395,666.20		3,111,229.81
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		33,381,314.00		19,224,707.00		19,620,373.20
2. Ending Fund Balance (Sum lines C and D1)		19,224,707.00		19,620,373.20		22,731,603.01
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	295,114.47		295,114.47		295,114.47
b. Restricted	9740	6,953,370.00		3,468,041.88		2,360,516.55
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	8,035,636.00		7,634,062.20		7,718,575.19

Description	Object Codes	Projected Year Totals (Form 01I) (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	3,940,586.53		8,223,154.65		12,357,396.80
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		19,224,707.00		19,620,373.20		22,731,603.01
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,035,636.00		7,634,062.20		7,718,575.19
c. Unassigned/Unappropriated	9790	3,940,586.53		8,223,154.65		12,357,396.80
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		11,976,222.53		15,857,216.85		20,075,971.99
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.47%		6.23%		7.94%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		13,038.75		12,846.36		12,593.62
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		267,854,526.00		254,488,134.30		252,947,613.80
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)		267,854,526.00		254,488,134.30		252,947,613.80
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)		8,035,635.78		7,634,644.03		7,588,428.41
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)		8,035,635.78		7,634,644.03		7,588,428.41
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Current LEA:	43-69419-0000000 Cupertino Union Elementary	
Selected SELPA:	NP	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA	DATE APPROVED	
ID	SELPA-TITLE	(from Form SEA)
NP	Santa Clara North West	

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				
01I GENERAL FUND								
Expenditure Detail	0.00	(9,457.00)	0.00	(314,648.00)				
Other Sources/Uses Detail					9,684,916.00	0.00		
Fund Reconciliation								
08I 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								
09I 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								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(23,670.00)	314,648.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	9,524,985.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	33,127.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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				
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					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	159,931.00		
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								
TOTALS	33,127.00	(33,127.00)	314,648.00	(314,648.00)	9,684,916.00	9,684,916.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption		First Interim		Percent Change	Status
	Budget		Projected Year Totals			
	(Form 01CS, Item 1A)		(Form AI, Lines A4 and C4)			
Current Year (2025-26)	District Regular	13,026.98	13,126.07			
	Charter School	0.00	0.00			
	Total ADA	13,026.98	13,126.07	.8%	Met	
1st Subsequent Year (2026-27)	District Regular	12,846.36	12,846.36			
	Charter School	0.00	0.00			
	Total ADA	12,846.36	12,846.36	0.0%	Met	
2nd Subsequent Year (2027-28)	District Regular	12,593.62	12,593.62			
	Charter School	0.00	0.00			
	Total ADA	12,593.62	12,593.62	0.0%	Met	

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

District's Enrollment Standard Percentage Range:

-2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

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

		Enrollment			
		Budget Adoption	First Interim		
Fiscal Year		(Form 01CS, Item 3B)	CALPADS/Projected	Percent Change	Status
Current Year (2025-26)	District Regular	13,550.00	13,486.00		
	Charter School		0.00		
	Total Enrollment	13,550.00	13,486.00	(.5%)	Met
1st Subsequent Year (2026-27)	District Regular	13,325.00	13,265.00		
	Charter School	0.00			
	Total Enrollment	13,325.00	13,265.00	(.5%)	Met
2nd Subsequent Year (2027-28)	District Regular	13,176.00	13,024.00		
	Charter School	0.00			
	Total Enrollment	13,176.00	13,024.00	(1.2%)	Met

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD MET - Enrollment projections have not changed since 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 Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2022-23)			
District Regular	12,942	13,467	
Charter School		0	
Total ADA/Enrollment	12,942	13,467	96.1%
Second Prior Year (2023-24)			
District Regular	13,093	13,587	
Charter School		0	
Total ADA/Enrollment	13,093	13,587	96.4%
First Prior Year (2024-25)			
District Regular	13,073	13,549	
Charter School	0	0	
Total ADA/Enrollment	13,073	13,549	96.5%
Historical Average Ratio:			96.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.8%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CALPADS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2025-26)				
District Regular	13,039	13,486		
Charter School	0	0		
Total ADA/Enrollment	13,039	13,486	96.7%	Met
1st Subsequent Year (2026-27)				
District Regular	12,846	13,265		
Charter School	0			
Total ADA/Enrollment	12,846	13,265	96.8%	Met
2nd Subsequent Year (2027-28)				
District Regular	12,594	13,024		
Charter School	0			
Total ADA/Enrollment	12,594	13,024	96.7%	Met

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

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

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2025-26)	176,090,442.00	181,439,245.00	3.0%	Not Met
1st Subsequent Year (2026-27)	187,882,436.00	187,224,000.00	(.4%)	Met
2nd Subsequent Year (2027-28)	195,887,595.00	193,297,992.75	(1.3%)	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The District moved into Basic Aid last year. Supplemental taxes are coming in higher than anticipated for the wind down over the next few years.

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)	127,038,681.62	142,655,667.63	89.1%
Second Prior Year (2023-24)	144,652,911.41	157,557,121.61	91.8%
First Prior Year (2024-25)	149,615,845.92	163,317,247.89	91.6%
	Historical Average Ratio:		90.8%

District's Reserve Standard Percentage (Criterion 10B, Line 4) District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	3%	3%	3%
	87.8% to 93.8%	87.8% to 93.8%	87.8% to 93.8%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01I, Objects 1000- 3999)	Total Expenditures (Form 01I, Objects 1000- 7499)		
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2025-26)	160,397,096.00	168,834,938.00	95.0%	Not Met
1st Subsequent Year (2026-27)	153,568,966.85	168,487,500.40	91.1%	Met
2nd Subsequent Year (2027-28)	153,727,611.07	168,605,091.75	91.2%	Met

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

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

- 1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

The District recognizes the high ratio of unrestricted salaries and benefits to total unrestricted expenditures and is implementing a Fiscal Stabilization Plan thus reducing salaries in 26-27.

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		
	Budget	Projected Year Totals	Change Is Outside	
	(Form 01CS, Item 6B)	(Fund 01) (Form MYPI)	Percent Change	Explanation Range

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

Current Year (2025-26)	12,982,340.00	12,988,691.00	0.0%	No
1st Subsequent Year (2026-27)	4,682,340.00	4,688,691.00	.1%	No
2nd Subsequent Year (2027-28)	4,682,340.00	4,688,691.00	.1%	No

Explanation:
(required if Yes)

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

Current Year (2025-26)	26,660,501.00	27,301,750.00	2.4%	No
1st Subsequent Year (2026-27)	24,651,505.72	22,684,343.45	-8.0%	Yes
2nd Subsequent Year (2027-28)	25,781,266.08	22,862,118.25	-11.3%	Yes

Explanation:
(required if Yes)

The one-time State Student Support & Professional Development Discretionary Block Grant in 25-26 was approximately \$4.0m for this District. That is removed in 26-27 and future years. Ending resource UPK.

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

Current Year (2025-26)	12,054,015.00	13,230,147.00	9.8%	Yes
1st Subsequent Year (2026-27)	12,630,078.28	13,148,680.05	4.1%	No
2nd Subsequent Year (2027-28)	12,689,664.76	13,171,955.61	3.8%	No

Explanation:
(required if Yes)

Donations that schools collect were not previously budgeted for. Moving forward the District will budget for local donations based on historical data.

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

Current Year (2025-26)	8,462,895.00	10,221,468.00	20.8%	Yes
1st Subsequent Year (2026-27)	6,189,302.24	7,442,780.77	20.3%	Yes
2nd Subsequent Year (2027-28)	6,275,523.61	7,322,065.39	16.7%	Yes

Explanation:
(required if Yes)

Restricted Funds had higher carry over than originally anticipated, leaving an increase in supplies in the Restricted Fund.

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

Current Year (2025-26)	17,567,102.00	21,819,060.00	24.2%	Yes
1st Subsequent Year (2026-27)	15,904,967.10	17,126,604.71	7.7%	Yes
2nd Subsequent Year (2027-28)	14,813,237.98	16,756,968.73	13.1%	Yes

Explanation:
(required if Yes)

Restricted Funds had higher carry over than originally anticipated, leaving an increase in services in the Restricted Fund.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2025-26)	51,696,856.00	53,520,588.00	3.5%	Met
1st Subsequent Year (2026-27)	41,963,924.00	40,521,714.50	-3.4%	Met
2nd Subsequent Year (2027-28)	43,153,270.84	40,722,764.86	-5.6%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2025-26)	26,029,997.00	32,040,528.00	23.1%	Not Met
1st Subsequent Year (2026-27)	22,094,269.34	24,569,385.48	11.2%	Not Met
2nd Subsequent Year (2027-28)	21,088,761.59	24,079,034.12	14.2%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

The one-time State Student Support & Professional Development Discretionary Block Grant in 25-26 was approximately \$4.0m for this District. That is removed in 26-27 and future years. Ending resource UPK.

Explanation:

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

Donations that schools collect were not previously budgeted for. Moving forward the District will budget for local donations based on historical data.

- 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)

Restricted Funds had higher carry over than originally anticipated, leaving an increase in supplies in the Restricted Fund.

Explanation:

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

Restricted Funds had higher carry over than originally anticipated, leaving an increase in services in the Restricted Fund.

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 Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	7,493,444.73	7,900,823.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		7,817,342.00	

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

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

Explanation:

(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Available Reserve Percentages (Criterion 10C, Line 9)	4.5%	6.2%	7.9%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.5%	2.1%	2.6%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance (Form 01I, Section E)	Expenditures and Other Financing Uses (Form 01I, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2025-26)	(4,086,271.00)	168,834,938.00	2.4%	Not Met
1st Subsequent Year (2026-27)	3,880,994.32	168,487,500.40	N/A	Met
2nd Subsequent Year (2027-28)	4,218,755.14	168,605,091.75	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 has a Fiscal Stabilization Plan in place to reduce expenditures, thus reducing the deficit spending.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance	
	General Fund	
	Projected Year Totals	
	(Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2025-26)	19,224,707.00	Met
1st Subsequent Year (2026-27)	19,620,373.20	Met
2nd Subsequent Year (2027-28)	22,731,603.01	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)	44,291,693.83	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available.)	13,039	12,846	12,594
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

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

b. Special Education Pass-through Funds

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	267,854,526.00	254,488,134.30	252,947,613.80
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	267,854,526.00	254,488,134.30	252,947,613.80

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

3%	3%	3%
8,035,635.78	7,634,644.03	7,588,428.41
0.00	0.00	0.00
8,035,635.78	7,634,644.03	7,588,428.41

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals		
	(2025-26)	(2026-27)	(2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	8,035,636.00	7,634,062.20	7,718,575.19
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	3,940,586.53	8,223,154.65	12,357,396.80
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	11,976,222.53	15,857,216.85	20,075,971.99
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.47%	6.23%	7.94%
District's Reserve Standard (Section 10B, Line 7):	8,035,635.78	7,634,644.03	7,588,428.41
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
(Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2025-26)	(34,183,702.00)	(34,939,783.00)	2.2%	756,081.00	Met
1st Subsequent Year (2026-27)	(32,797,433.10)	(33,123,049.52)	1.0%	325,616.42	Met
2nd Subsequent Year (2027-28)	(34,081,453.18)	(33,661,153.57)	-1.2%	(420,299.61)	Met
1b. Transfers In, General Fund *					
Current Year (2025-26)	11,413,541.00	9,684,916.00	-15.1%	(1,728,625.00)	Not Met
1st Subsequent Year (2026-27)	10,067,917.95	18,084,916.00	79.6%	8,016,998.05	Not Met
2nd Subsequent Year (2027-28)	10,185,066.87	12,984,916.00	27.5%	2,799,849.13	Not Met
1c. Transfers Out, General Fund *					
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

1a. MET - Projected contributions 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)

1b. NOT MET - The projected transfers in to 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)

In 25-26 the District was unable to do a planned, budget transfer in from Fund 21 Building Fund. Additionally, in 26-27 the District is planning a one-time fund transfer from Fund 24 Bond to cover COP debt.

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

since budget adoption?

Yes

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2025
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	8	Fund 01 - General Fund	Fund 01 - General Fund	429,166
Certificates of Participation				
General Obligation Bonds	16	Fund 51 - Bond Debt Interest & Redemption Fund	Fund 51 - Bond Debt Interest & Redemption Fund	245,889,017
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	Ongoing	Fund 01 - General Fund	Fund 01 - General Fund	1,840,832

Other Long-term Commitments (do not include OPEB):

PG & E Energy Savings Loans	9	Fund 01 - General Fund	Fund 01 - General Fund	3,566,242
Net Pension Liability	Ongoing	Fund 01 - General Fund	Fund 01 - General Fund	194,953,000
Solar Leases Refunding COP	18	Fund 01 - General Fund	Fund 01 - General Fund	40,270,000
TOTAL:				486,948,257

Type of Commitment (continued)	Prior Year (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases	470,964	470,964	470,964	527,475
Certificates of Participation				
General Obligation Bonds	22,687,588	22,673,581	23,555,791	24,448,869
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
PG & E Energy Savings Loans	385,308	455,160	455,160	455,160
Net Pension Liability	0	0	0	0
Solar Leases Refunding COP	3,273,438	3,272,750	3,274,750	3,273,250
Total Annual Payments:	26,817,298	26,872,455	27,756,665	28,704,754
Has total annual payment increased over prior year (2024-25)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The General Fund is covering all debt except for GO Bond Debt is covered by Fund 51 Bond Interest & Redemption Fund. The District is on a Fiscal Stabilization Plan to ensure its ability to cover its long term commitments in the General Fund.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

No

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

n/a

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

n/a

2 OPEB Liabilities

a. Total OPEB liability

b. OPEB plan(s) fiduciary net position (if applicable)

c. Total/Net OPEB liability (Line 2a minus Line 2b)

Budget Adoption

(Form 01CS, Item S7A)

First Interim

0.00

0.00

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

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

3 OPEB Contributions

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

Budget Adoption

(Form 01CS, Item S7A)

First Interim

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

0.00

0.00

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

d. Number of retirees receiving OPEB benefits

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

4. Comments:

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

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

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

Yes

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

No

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

Budget Adoption

(Form 01CS, Item S7B) First Interim

- 2 Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs

0.00

0.00

- b. Unfunded liability for self-insurance programs

0.00

0.00

- 3 Self-Insurance Contributions

Budget Adoption

(Form 01CS, Item S7B) First Interim

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

Current Year (2025-26)

2,731,106.00

2,731,110.00

1st Subsequent Year (2026-27)

2,731,106.00

2,731,110.00

2nd Subsequent Year (2027-28)

2,731,106.00

2,731,110.00

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

Current Year (2025-26)

2,731,106.00

2,731,110.00

1st Subsequent Year (2026-27)

2,731,106.00

2,731,110.00

2nd Subsequent Year (2027-28)

2,731,106.00

2,731,110.00

- 4 Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	757.55	766.50	737.50	712.50

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:

Nov 13, 2025

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:

Oct 21, 2025

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:

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)?

One Year Agreement

Total cost of salary settlement

2,635,363

2,649,393

2,691,130

% change in salary schedule from prior year

2.0%

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

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

7. Amount included for any tentative salary schedule increases

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

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

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

Yes	Yes	Yes
11,141,064	11,809,528	11,765,500
100.0%	100.0%	100.0%
5.0%	6.0%	6.0%

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

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

No		

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes
1,588,631	1,518,651	1,557,616
1.5%	1.5%	1.5%

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	672.83	673.65	657.95	655.95

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:

Nov 13, 2025

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:

Oct 21, 2025

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:

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

1,339,904

1,258,957

1,275,374

% change in salary schedule from prior year

2.0%

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

7. Amount included for any tentative salary schedule increases

--	--	--

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

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
4,592,156	4,867,685	4,852,346
100.0%	100.0%	100.0%
5.0%	6.0%	6.0%

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

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

No

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

--	--	--

If Yes, explain the nature of the new costs:

--

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
689,077	697,300	707,759
1.5%	1.5%	1.5%

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?

Yes	Yes	Yes
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

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	92.90	90.00	84.00	82.00

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

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

n/a

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

Is the cost of salary settlement included in the interim and multi year projections (MY Ps)?

Total cost of salary settlement

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

Negotiations Not Settled

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

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

2.

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

ADDITIONAL FISCAL INDICATORS

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

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

No

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

No

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

Yes

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

No

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

No

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

No

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

Yes

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

No

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

No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)		1,419,146.00	0.00	0.00	0.00	996,718.00	13,196,697.00		1,137.00
1000-1999	Certificated Salaries								15,612,561.00
2000-2999	Classified Salaries	5,355,555.00	0.00	0.00	0.00	654,097.00	11,721,380.00		17,731,032.00
3000-3999	Employee Benefits	3,255,118.00	0.00	0.00	0.00	701,637.00	11,437,828.00		15,394,583.00
4000-4999	Books and Supplies	214,705.00	0.00	0.00	0.00	5,817.00	486,953.00		707,475.00
5000-5999	Services and Other Operating Expenditures	39,875.00	0.00	0.00	0.00	0.00	4,406,210.00		4,446,085.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	10,284,399.00	0.00	0.00	0.00	2,358,269.00	41,249,068.00	0.00	53,891,736.00
7310	Transfers of Indirect Costs	74,613.00	0.00	0.00	0.00	3,349.00	143,211.00		221,173.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	74,613.00	0.00	0.00	0.00	3,349.00	143,211.00	0.00	221,173.00
	TOTAL COSTS	10,359,012.00	0.00	0.00	0.00	2,361,618.00	41,392,279.00	0.00	54,112,909.00
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)		1,419,146.00	0.00	0.00	0.00	846,517.00	11,456,261.00		13,721,924.00
1000-1999	Certificated Salaries								17,731,032.00
2000-2999	Classified Salaries	5,355,555.00	0.00	0.00	0.00	654,097.00	11,721,380.00		14,589,039.00
3000-3999	Employee Benefits	3,255,118.00	0.00	0.00	0.00	655,178.00	10,678,743.00		498,753.00
4000-4999	Books and Supplies	214,705.00	0.00	0.00	0.00	5,331.00	278,717.00		4,040,433.00
5000-5999	Services and Other Operating Expenditures	39,875.00	0.00	0.00	0.00	0.00	4,000,558.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	10,284,399.00	0.00	0.00	0.00	2,161,123.00	38,135,659.00	0.00	50,581,181.00
7310	Transfers of Indirect Costs	74,613.00	0.00	0.00	0.00	0.00	233.00		74,846.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	74,613.00	0.00	0.00	0.00	0.00	233.00	0.00	74,846.00
	TOTAL BEFORE OBJECT 8980	10,359,012.00	0.00	0.00	0.00	2,161,123.00	38,135,892.00	0.00	50,656,027.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								
	TOTAL COSTS								
									0.00
									50,656,027.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	182,161.00	0.00	0.00	0.00	0.00	0.00		182,161.00
2000-2999	Classified Salaries	2,582,211.00	0.00	0.00	0.00	0.00	0.00		2,582,211.00
3000-3999	Employee Benefits	1,467,719.00	0.00	0.00	0.00	0.00	0.00		1,467,719.00
4000-4999	Books and Supplies	214,705.00	0.00	0.00	0.00	0.00	5,010.00		219,715.00
5000-5999	Services and Other Operating Expenditures	38,875.00	0.00	0.00	0.00	0.00	0.00		38,875.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,485,671.00	0.00	0.00	0.00	0.00	5,010.00	0.00	4,490,681.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	4,485,671.00	0.00	0.00	0.00	0.00	5,010.00	0.00	4,490,681.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								34,697,198.00
	TOTAL COSTS								39,187,879.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code		Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
UNDUPLICATED PUPIL COUNT											
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)											
1000-1999		Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
2000-2999		Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
3000-3999		Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
4000-4999		Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
5000-5999		Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
6000-6999		Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130		State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439		Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
		Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
7310		Transfers of Indirect Costs							0.00	0.00	
7350		Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
PCRA		Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
		Total Indirect Costs	0.00							0.00	
		TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)											
1000-1999		Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
2000-2999		Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
3000-3999		Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
4000-4999		Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
5000-5999		Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
6000-6999		Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130		State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439		Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
		Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
7310		Transfers of Indirect Costs								0.00	
7350		Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
		Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
		TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
8980		Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
		TOTAL COSTS									0.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs								0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00							0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS								0.00
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs								0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								0.00
	TOTAL COSTS								0.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Santa Clara North West (NP)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2025-26 projected expenditures to the most recent fiscal year the LEA met DOE using that method, which is the comparison year.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures on a per capita basis; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency ;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local Only
Provide the condition number, if any, to be used in the calculation below:		
Total exempt reductions	0.00	0.00

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

SELPA:

Santa Clara North West (NP)

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)		
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)		
Current year funding (IDEA Section 619 - Resource 3315)	0.00 (a)	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)	

If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00 (d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	

If (b) is less than (a). Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	(e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00 (f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must provide the ESEA programs, SACS Only Account Code, Local Account Code, and description of the activities paid with the freed up funds:

SELPA: Santa Clara North West (NP)

SECTION 3	Column A	Column B	Column C
	Projected Exps. (LPJ Worksheet)	Actual Expenditures Comparison Year	Difference (A - B)
	FY 2025-26	2024-2025	
	54,112,909.00		
	3,456,882.00		
	50,656,027.00	61,926,583.38 (10,356,899.82)	
		51,569,683.56	
		0.00	
		0.00	
	50,656,027.00	51,569,683.56	(913,656.56)

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

Test 1 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

If the difference in Column C for the Section 3, Test 1 is positive or zero, the MOE eligibility requirement is met based on the combination of state and local expenditures.

	Projected Exps. FY 2025-26	Comparison Year 2024-2025	Difference
	54,112,909.00		
	3,456,882.00		
	50,656,027.00	61,926,583.38 (10,356,899.82)	
		51,569,683.56	
		0.00	

Test 2 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

SELPA:	Santa Clara North West (NP)		
	Less: 50% reduction from SECTION 2		0.00
	Net expenditures paid from state and local sources	50,656,027.00	51,569,683.56
	d. Special education unduplicated pupil count	1,137.00	1,130.00
	e. Per capita state and local expenditures (Test2c/Test2d)	44,552.35	45,636.89
If the difference in Column C for the Section 3. Test 2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.			
			(1,084.53)

B. LOCAL EXPENDITURES ONLY METHOD

	Projected Exps.	Comparison Year	Difference
	FY 2025-26	2024-2025	
Test 3			
Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only .			
a. Expenditures paid from local sources	39,187,879.00	38,981,787.82	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		38,981,787.82	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	39,187,879.00	38,981,787.82	206,091.18

If the difference in Column C for the Section 3. Test 3 is positive or zero, the MOE eligibility requirement is met based on the local expenditures.

	Projected Exps.	Comparison Year	Difference
	FY 2025-26	2024-2025	
Test 4			
Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s.actual method based on the per capita local expenditures only .			
a. Expenditures paid from local sources	39,187,879.00	38,981,787.82	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		38,981,787.82	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	39,187,879.00	38,981,787.82	
b. Special education unduplicated pupil count	1,137.00	1,130.00	

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	c. Per capita local expenditures (Test4a/Test4b)	34,466.03
		34,497.16
		(31.12)

If the difference in Column C for the Section 3, Test 4 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only .

Tina Bernal	(408) 252-3000 x61412
Contact Name	Telephone Number
Director, Fiscal Services	bernal_tina@cusdk8.org
Title	E-mail Address

SELPA: Santa Clara North West (NP)

Object Code	Description	Santa Clara County Office of Education (NP00)	Cambrian Elementary (NP01)	Campbell Union Elementary (NP02)	Campbell Union High (NP03)	Cupertino Union Elementary (NP04)	Fremont Union High (NP05)
TOTAL PROJECTED EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
PROJECTED EXPENDITURES - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
PROJECTED EXPENDITURES - Local Sources							

SELPA:

Santa Clara North West (NP)

Object Code	Description	Santa Clara County Office of Education (NP00)	Cambrian Elementary (NP01)	Campbell Union Elementary (NP02)	Campbell Union High (NP03)	Cupertino Union Elementary (NP04)	Fremont Union High (NP05)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA:

Santa Clara North West (NP)

Object Code	Description	Lakeside Joint Elementary (NP06)	Loma Prieta Joint Union Elementary (NP07)	Los Altos Elementary (NP08)	Los Gatos Union Elementary (NP09)	Los Gatos-Saratoga Union High (NP10)	Luther Burbank Elementary (NP11)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)		0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Santa Clara North West (NP)

Object Code	Description	Moreland Elementary (NP12)	Mountain View-Los Altos Union High (NP13)	Mountain View Whisman Elementary (NP14)	Palo Alto Unified (NP15)	San Jose Unified (NP16)	Santa Clara Unified (NP17)
TOTAL PROJECTED EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
PROJECTED EXPENDITURES - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
PROJECTED EXPENDITURES - Local Sources							

SELPA: Santa Clara North West (NP)

Object Code	Description	Moreland Elementary (NP12)	Mountain View-Los Altos Union High (NP13)	Mountain View Whisman Elementary (NP14)	Palo Alto Unified (NP15)	San Jose Unified (NP16)	Santa Clara Unified (NP17)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Santa Clara North West (NP)

SELPA:

Object Code	Description	Saratoga Union Elementary (NP18)	Sunnyvale Elementary (NP19)	Union Elementary (NP20)	Adjustments*	Total
TOTAL PROJECTED EXPENDITURES - All Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
PROJECTED EXPENDITURES - State and Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00

SELPA: Santa Clara North West (NP)

Object Code	Description	Saratoga Union Elementary (NP18)	Sunnyvale Elementary (NP19)	Union Elementary (NP20)	Adjustments*	Total
PROJECTED EXPENDITURES - Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)	0.00	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT						

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

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

Cupertino Union Elementary

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)

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

EXPORT VALIDATION CHECKS

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

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

Cupertino Union Elementary

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)

WWC - 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).	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
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.	<u>Passed</u>
<u>GENERAL LEDGER CHECKS</u>	
CEFB-POSITIVE - (Warning) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.	<u>Passed</u>
CONTRIB-RESTR-REV - (Warning) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	<u>Passed</u>
CONTRIB-UNREST-REV - (Warning) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<u>Passed</u>
EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<u>Passed</u>
EPA-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>
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).	<u>Passed</u>
EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>
INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRA-FD-DIR-COST - (Warning) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>

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

EXPORT VALIDATION CHECKS

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

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

Cupertino Union Elementary

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)

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

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

IMPORT CHECKS

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

EXPORT VALIDATION CHECKS

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

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

Cupertino Union Elementary

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)

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

EXPORT VALIDATION CHECKS

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

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

CHK-DEPENDENCY - (Fatal) - Data have been changed that may affect other forms. To ensure their accuracy, the form(s) in the left column must be opened and saved before an official export can occur. (Note: During the interim periods, open and save Form 01CSI and Form CI, in this order, after all other forms. See Attachment E of the SACS Software User Guide for additional information on clearing form dependencies. Also, although not a required report, to help ensure its accuracy the SEMAI report is included in this check.)

Exception

FORM	DEPENDENT ON FORM/GL
01CSI	01I
CI	01CSI
MYPI	01I

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

Passed

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.

Passed

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.

Passed

CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CSI) has been provided.

Passed

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.

Passed

INTERIM-CERT-PROVIDE - (Fatal) - Interim Certification (Form CI) must be provided.

Passed

MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)

Passed

MYPIO-PROVIDE - (Warning) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.)

Passed

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

Passed