



APPROVED

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 11.2

Meeting Date: December 18, 2025

Subject: 2025-26 First Interim Financial Report

- ☐ Information Item Only
- ☐ Approval on Consent Agenda
- ☐ Conference (for discussion only)
- ☐ Conference/First Reading (Action Anticipated: ____)
- ☒ Conference/Action
- ☐ Action
- ☐ Public Hearing

Division: Business Services

Recommendation: Approve the 2025-26 First Interim Financial Report with a Negative Certification.

Background/Rationale: Education Code Section 42130 requires school districts to prepare Interim Financial Reports each year. The intent of these reports is to provide an "early warning" system to indicate whether a district can meet its current or future year financial obligations. This is the first of two interim financial reports presented to the Board of Education for the 2025-26 fiscal year. The report provides financial information as of October 31, 2025, projections for the remaining 2025-26 fiscal year and multi-year projections for 2026-27 and 2027-28 fiscal years.

Financial Considerations: The District is not projected to meet the 2% reserve requirement for economic uncertainties in 2025-26, and cash flow will go negative in June 2026 without further intervention. Projections are of an unrestricted deficit of \$51.6M for 2025-26, \$86.8M for 2026-27, and \$124.5M for 2027-28. The District faces structural deficits despite including the implementation of the Fiscal Solvency Plan voted on by the board on November 20, 2025. Per the Fiscal Solvency Plan, the identified Emergency Procedures should be implemented and reflected in the 2nd Interim Reporting. Continued work is needed to address the impact of declining enrollment and to ensure continued financial sustainability and long-term stability.

The District has issued a negative certification for the first interim report. This certification highlights the severity of the district's financial condition, warning that without further intervention, the District may be unable to meet its obligations for the current and upcoming fiscal years.

LCAP Goal(s): Goal 1 – Graduation Outcomes, Goal 2 – Academic Outcomes, and Goal 3 – Welcoming and Safety Outcomes

Documents Attached:

1. Executive Summary
2. 2025-26 First Interim Financial Report

Estimated Time of Presentation: 20 minutes

Submitted by: Mary Hardin Young, Deputy Superintendent

Approved by: Lisa Allen, Interim Superintendent

Board of Education Executive Summary

Business Services

Fiscal Year 2025-26 First Interim Financial Report

December 18, 2025



2025-26 First Interim Financial Report

The First Interim Financial Report provides a picture of a district's financial condition during the fiscal year. The Governing Board of a school district certifies the district's financial condition to the county office of education through these reports. The First Interim Report is from July 1st through October 31st, and projects financial activity through June 30th. Illustrated below is a summary of the state budget and budget guidelines provided by the County Office of Education (SCOE), Business & Administration Steering Committee (BASC), School Services of California (SSC), and other professional organizations. In addition, the First Interim Report contains summarized and detailed budget information, multi-year projections, and estimated cash flow reports.

Governor Gavin Newsom signed an on-time budget on June 27, 2025 along with several budget bills that maintained a majority of May Revision proposals while solving an \$11.8B general fund deficit for 2025-26. The enacted budget incorporates the following:

- A mandatory withdrawal from the Public School System Stabilization Account (PSSSA) of \$455M in 2025-26
 - \$405.3M will be used to fund LCFF in 2025-26.
 - The mandatory withdrawal will exhaust the balance of the reserve account in 25-26
- A deferral of LCFF apportionments from June 2026 to July
 - The amount deferred is the lesser of \$1.9B or the entire June apportionment, which is estimated to be approximately 2.9% of state aid disbursed through the principal apportionment.

While revised estimates of general fund revenues result in updated Proposition 98 guarantee levels of \$119.9B for 2024-25 and \$114.6B for 2025-26, the 2025-26 budget appropriates the 2024-25 level at \$118B (\$1.9B below the most recent calculation) in order to protect core program funding due to uncertainty in revenue estimates. Therefore, the enacted state budget provides a balanced fiscal plan with reductions in growth in state spending while maintaining key programs.

Key TK-12 funding provisions include the following:

- Universal Transitional Kindergarten: Continues \$2.1B ongoing funding, plus \$1.2B to reduce ratios from 12:1 to 10:1.
- Expanded Learning Opportunities Program: Adds \$606.8M ongoing, lowers eligibility threshold to 55% UPP, provides \$590.6M one-time for Rate 1 expansion, and raises the LEA minimum grant.
- Literacy Initiatives: \$480M one-time for literacy specialists, professional learning, screening materials, and statewide literacy support.
- Educator Workforce Investments: \$300M for student teacher stipends, \$70M for teacher residencies, and \$30M for National Board incentives.
- Student Support & Professional Development Block Grant: \$1.7B one-time, approximately \$313 per ADA, to support PD, recruitment/retention, and career pathway expansion.

Board of Education Executive Summary

Business Services

Fiscal Year 2025-26 First Interim Financial Report

December 18, 2025



- Learning Recovery Emergency Block Grant: Continues \$378.6M one-time through 2027-28.
- Career Technical Education: \$150M one-time to augment CTEIG.
- Universal School Meals Support: \$145M one-time for kitchen upgrades and meal quality, plus \$15M for worker retention and a study on ultra-processed foods.

Local Control Funding Formula Factors

Illustrated below is a comparison of projected statutory Cost-of-Living-Adjustments (COLAs) for the current budget year and two subsequent years:

Description	25-26	26-27	27-28
LCFF COLAs (24-25 Enacted Budget)	2.93%	3.08%	3.30%
LCFF COLAs (25-26 Gov. Proposal)	2.43%	3.52%	3.63%
LCFF COLAs (25-26 May Revision)	2.30%	3.02%	3.42%
LCFF COLAs (25-26 Enacted Budget)	2.30%	3.02%	3.42%

The enacted state budget fully funds the 2025-26 Local Control Funding Formula (LCFF) COLA of 2.30%.

Board of Education Executive Summary

Business Services

Fiscal Year 2025-26 First Interim Financial Report

December 18, 2025



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

Planning Factors for 2025-26 and Multiyear Projections

Following are key planning factors for LEAs to include in their 2025-26 adopted budgets and multiyear projections (MYPs) based on the latest information available at the time of writing.

Planning Factor	2025-26	2026-27	2027-28
Cost-of-Living Adjustment (COLA)			
Local Control Funding Formula (LCFF) COLA	2.30%	3.02%	3.42%
Special Education COLA	2.30%	3.02%	3.42%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	26.81%	26.90%	27.80%
State Unemployment Insurance	0.05%	0.05%	0.05%
Lottery			
Unrestricted per ADA	\$190.00	\$190.00	\$190.00
Proposition 20 per ADA	\$82.00	\$82.00	\$82.00
Minimum Wage	\$16.90 ¹	\$17.40 ²	\$17.80 ³
Universal TK/ADA LCFF add-on	\$5,545.00	\$5,712.00	\$5,907.00

Mandate Block Grant			
School Districts			
Grades K-8 per ADA	\$39.09	\$40.27	\$41.65
Grades 9-12 per ADA	\$76.48	\$78.79	\$81.48
Charter Schools			
Grades K-8 per ADA	\$20.52	\$21.14	\$21.86
Grades 9-12 per ADA	\$58.21	\$59.97	\$62.02

¹Effective January 1, 2026, ²Effective January 1, 2027, ³Effective January 1, 2028.

Board of Education Executive Summary

Business Services

Fiscal Year 2025-26 First Interim Financial Report

December 18, 2025



Routine Restricted Maintenance Account

Per Education Code Section 17070.75, school districts are required to deposit into the account a minimum amount equal to or greater than three percent (3%) of the total general fund expenditures and other financing uses for that fiscal year. Illustrated below are the primary compliance components:

- The 3% contribution is calculated on total general fund expenditures, including other financing uses (i.e. transfers out, debt issuances relating to the general fund)
- Total general fund expenditures for RRMA purposes do not include STRS on-behalf (Resource 7690) expenditures.
- The final 3% contribution is based on year-end actual data; therefore, while it is developed based on the budget, it must be trued-up using actual expenditures.
- The actual contribution will be audited as part of the School Facility Program Bond Audit
- This paragraph applies only to the following school districts:
 - (i) High school districts with an average daily attendance greater than 300 pupils.
 - (ii) Elementary school districts with an average daily attendance greater than 900 pupils.
 - (iii) Unified school districts with an average daily attendance greater than 1,200 pupils.

To comply with the outlined provisions, the Sacramento City School District has allocated \$24.8M to meet the 3% contribution requirement, ensuring adequate maintenance funding for school facilities.

Board of Education Executive Summary

Business Services

Fiscal Year 2025-26 First Interim Financial Report

December 18, 2025



2025-26 First Interim Multi-Year Projections

Description	2025-26 First Interim Budget			2026-27 Projection			2027-28 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUE AND OTHER FINANCING SOURCES									
LCFF/Revenue Limit Sources	479,855,565	2,688,064	482,543,629	487,521,760.00	2,688,064.00	490,209,824	501,770,348.00	2,688,064.00	504,458,412
Federal Revenues	-	51,472,813	51,472,813	-	39,264,733.24	39,264,733	-	39,255,409.60	39,255,410
Other State Revenues	8,001,560	150,199,463	158,201,023	8,001,560.00	141,706,898.34	149,708,458	8,001,560.00	141,706,898.34	149,708,458
Other Local Revenues	14,910,029	9,371,572	24,281,602	14,910,029.36	8,655,384.13	23,565,413	14,910,029.36	8,661,105.12	23,571,134
TOTAL REVENUES	502,767,154	213,731,913	716,499,067	510,433,349.36	192,315,079.71	702,748,429	524,681,937.36	192,311,477.06	716,993,414
EXPENDITURE AND OTHER FINANCING SOURCES									
Certificated Salaries	227,760,878	98,288,606	326,049,485	212,170,962.29	92,055,816.81	304,226,779	218,380,167.76	91,927,238.30	310,307,406
Classified Salaries	63,576,110	42,731,174	106,307,284	51,284,814.32	40,738,392.27	92,023,207	51,643,808.02	40,980,281.13	92,624,089
Employee Benefits	108,315,481	114,990,979	223,306,459	96,249,434.59	103,779,310.76	200,028,745	100,624,250.53	106,997,123.55	207,621,374
Books & Supplies	6,504,448	35,114,722	41,619,170	3,670,130.78	18,552,270.41	22,222,401	3,670,130.78	17,664,943.71	21,335,074
Services & Other Operating Expenses	31,089,277	122,783,066	153,872,343	19,581,181.46	90,263,257.54	109,844,439	19,581,181.46	88,957,051.07	109,538,233
Capital Outlay	1,720,773	6,398,506	8,119,279	1,584,175.44	5,010,879.10	6,595,055	1,584,175.44	2,625,673.35	4,209,849
Other Outgo - (excluding Indirect Costs)	1,378,467	-	1,378,467	1,378,467.00	-	1,378,467	1,378,467.00	-	1,378,467
Other Outgo - Indirect Costs	(13,847,572)	11,450,270	(2,397,302)	(12,216,317.70)	9,819,015.91	(2,397,302)	(12,289,860.46)	9,892,558.67	(2,397,302)
TOTAL EXPENDITURES	426,507,861	431,757,324	858,265,185	373,702,848.18	360,218,942.80	733,921,791	384,572,320.53	360,044,869.77	744,617,190
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	76,259,293	(218,025,411)	(141,766,118)	136,730,501.18	(167,903,863.09)	(31,173,362)	140,109,616.83	(167,733,392.71)	(27,623,776)
OTHER FINANCING SOURCES/USES									
Interfund Transfers									
Transfers In	3,755,880	-	3,755,880	3,755,880.00	-	3,755,880	3,755,880.00	-	3,755,880
Transfers Out	-	-	-	-	-	-	-	-	-
Contributions	(176,536,984)	176,536,984	-	(178,157,797.35)	178,157,797.35	-	(181,384,749.65)	181,384,749.65	-
TOTAL OTHER FINANCING SOURCES/USES	(172,781,104)	176,536,984	3,755,880	(174,401,917.35)	178,157,797.35	3,755,880	(177,628,869.65)	181,384,749.65	3,755,880
NET INCREASE (DECREASE) IN FUND BALANCE	(96,521,811)	(41,488,427)	(138,010,238)	(37,671,416.17)	10,253,934.26	(27,417,482)	(37,519,252.82)	13,651,356.94	(23,867,896)
FUND BALANCE, RESERVES									
Beginning Fund Balance	62,354,384	94,775,274	157,129,658	(34,167,426.69)	53,288,847.23	19,119,421	(71,838,842.66)	63,540,781.49	(8,298,061)
Ending Fund Balance	(34,167,427)	\$ 53,286,847	\$ 19,119,421	(71,838,842.66)	63,540,781.49	(8,298,061)	(109,358,095.68)	77,192,138.43	(32,165,957)
Components of Ending Fund Balance:									
Non-spendable-Revolving Cash	150,000	-	150,000	150,000.00	-	150,000	150,000.00	-	150,000
Stores	103,265	-	103,265	103,264.51	-	103,265	103,264.51	-	103,265
Restricted	-	53,286,847	53,286,847	-	63,540,781.49	63,540,781	-	77,192,138.43	77,192,138
Reserve for Economic Uncertainties	17,165,304	-	17,165,304	14,678,435.82	-	14,678,436	14,692,343.81	-	14,892,344
Unassigned/Unappropriated	\$(51,585,995)	-	\$(51,585,995)	\$(86,770,543)	-	\$(86,770,543)	\$(124,503,704)	-	\$(124,503,704)
Unappropriated Percent			-0.01%			-11.82%			-16.72%

Board of Education Executive Summary

Business Services

Fiscal Year 2025-26 First Interim Financial Report

December 18, 2025



Comparison of the 2025-26 Adopted Budget to the First Interim Report:

Comparison of 25-26 First Interim to 25-26 Adopted Budget

Description	2025-26 Adopted Budget			2025-26 First Interim			Changes between 25-26 First Interim & 25-26 Adopted Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUE AND OTHER FINANCING SOURCES									
LCFF/Revenue Limit Sources	485,862,174	2,688,064	488,550,238	479,855,565	2,688,064	482,543,629	(6,006,609)	-	(6,006,609)
Federal Revenues	-	52,969,003	52,969,003	-	51,472,813	51,472,813	-	(1,496,190)	(1,496,190)
Other State Revenues	12,464,964	116,141,142	128,606,106	8,001,560	150,199,463	158,201,023	(4,463,404)	34,058,321	29,594,917
Other Local Revenues	14,585,391	7,946,272	22,531,663	14,910,029	9,371,572	24,281,602	324,638	1,425,300	1,749,939
TOTAL REVENUES	512,912,529	179,744,481	692,657,010	502,767,154	213,731,913	716,499,067	(10,145,375)	33,987,432	23,842,057
EXPENDITURE AND OTHER FINANCING SOURCES									
Certificated Salaries	218,744,200	89,182,004	307,926,204	227,760,878	98,288,606	326,049,485	9,016,678	9,106,602	18,123,280
Classified Salaries	64,724,110	55,539,782	120,263,892	63,576,110	42,731,174	106,307,284	(1,148,001)	(12,808,608)	(13,956,608)
Employee Benefits	140,684,922	123,549,804	264,234,725	108,315,481	114,990,979	223,306,459	(32,369,441)	(8,558,825)	(40,928,266)
Books & Supplies	7,804,267	19,207,717	27,011,985	6,504,448	35,114,722	41,619,170	(1,299,819)	15,907,005	14,607,186
Services & Other Operating Expenses	28,936,153	34,865,144	63,801,296	31,099,277	122,783,066	153,882,343	2,163,124	87,917,922	90,081,046
Capital Outlay	1,684,909	7,069,361	8,754,270	1,720,773	6,398,506	8,119,279	35,864	(670,855)	(634,991)
Other Outgo (excluding Indirect Costs)	1,378,467	-	1,378,467	1,378,467	-	1,378,467	-	-	-
Other Outgo - Indirect Costs	(12,953,967)	10,719,860	(2,234,108)	(13,847,572)	11,450,270	(2,397,302)	(893,605)	730,410	(163,194)
TOTAL EXPENDITURES	451,003,061	340,133,672	791,136,732	426,507,861	431,757,324	858,265,185	(24,495,199)	91,623,652	67,128,453
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	61,909,468	(160,389,191)	(98,479,722)	76,259,293	(218,025,411)	(141,766,118)	14,349,824	(57,636,220)	(43,286,396)
OTHER FINANCING SOURCES/USES									
Interfund Transfers									
Transfers In	3,755,880	-	3,755,880	3,755,880	-	3,755,880	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Contributions	(147,081,944)	147,081,944	-	(176,536,984)	176,536,984	-	(29,455,040)	29,455,040	-
TOTAL OTHER FINANCING SOURCES/USES	(143,326,064)	147,081,944	3,755,880	(172,781,104)	176,536,984	3,755,880	(29,455,040)	29,455,040	-
NET INCREASE (DECREASE) IN FUND BALANCE	(81,416,596)	(13,307,246)	(94,723,842)	(96,521,811)	(41,488,427)	(138,010,238)	(15,105,215)	(28,181,180)	(43,286,396)
FUND BALANCE, RESERVES									
Beginning Fund Balance	105,635,230	89,749,302	195,384,532	62,354,384	76,442,056	138,796,440	(43,280,845)	(13,307,246)	(56,588,092)
Ending Fund Balance	24,218,634	76,442,056	100,660,690	(34,167,427)	34,953,629	786,202	(58,386,061)	(41,488,427)	(99,874,487)
Components of Ending Fund Balance:									
Non-spendable-Revolving Cash	150,000	-	150,000	150,000	-	150,000	-	-	-
Stores	103,265	-	103,265	103,265	-	103,265	-	-	-
Restricted	-	76,442,056	76,442,056	-	34,953,629	34,953,629	-	(41,488,427)	(41,488,427)
Other Assignments - Estimated contribution to Fund	2,194,591	-	2,194,591	-	-	-	(2,194,591)	-	(2,194,591)
Reserve for Economic Uncertainties	15,822,735	-	15,822,735	17,165,304	-	17,165,304	1,342,569	-	1,342,569
Unassigned/Unappropriated	5,948,044	-	5,948,044	(51,585,995)	-	(51,585,995)	(57,534,039)	-	(57,534,039)
<i>Unappropriated Percent</i>			<i>0.75%</i>			<i>-6.01%</i>			<i>-85.71%</i>

Changes between 25-26 First Interim and 25-26 Adopted Budget

Unrestricted Revenues – Changes Between 2025-26 First Interim and Adopted Budget

- LCFF Revenue Decrease – \$6.01M – Reduction due to updated statewide LCFF estimates at First Interim, reflecting revised ADA projections and state funding adjustments. Adopted Budget ADA for 2025-26 was 33,391.69; First Interim ADA is 33,174.82, a decrease of 216.87 ADA, resulting in lower LCFF revenue.
- Other State Revenues Decrease – \$4.46M – Lower-than-adopted state program revenues due to updated state allocations and timing of reimbursements. Decrease mostly due to realignment of projections, including a correction to Home-to-School Transportation of approximately \$4.5M.

Board of Education Executive Summary

Business Services

Fiscal Year 2025-26 First Interim Financial Report

December 18, 2025



- Federal Revenues – No Change – No unrestricted federal revenue adjustments were recorded between the Adopted Budget and First Interim.
- Other Local Revenues Increase – \$324K – Increase due to updated local receipts and adjustments based on current-year trends, primarily related to budgeting carryover for donations.

Total Unrestricted Revenue Change: decrease of approximately \$10.15M.

Unrestricted Expenditures – Changes Between 2025-26 First Interim and Adopted Budget

- Certificated Salaries Increase – \$9M – Adjusted to reflect staffing changes, updated vacancies, and position realignments. Reflects SCTA AB1200 2% for all certificated staff, plus an additional 6% for Speech Language Pathologists (SLPs), 13 FTE Nurses, 16 FTE Social Workers, and BCLAD stipends.
- Classified Salaries Decrease – \$1.15M – Reduced due to vacancy savings and updated staffing projections.
- Employee Benefits Decrease – \$32.3M – Aligned with reductions in salaries, updated health benefit selections, and revised employer costs. \$9.4M of shifting costs to grants awarded since Adopted Budget per FSP and \$20M OPEB Disbursement per FSP.
- Books & Supplies Decrease – \$1.2M – Based on spending trends and refined site and department spending plans.
- Services and Operating Expenses Net Increase – \$2.1M
 - Sub-agreements for Services Decrease – \$1.22M – Lower spending based on updated contracts and service needs identified through the First Interim reconciliation. Several agreements came in lower than originally budgeted, resulting in a downward adjustment.
 - Travel and Conferences Increase – \$596K – Increase due to updated program requirements, training needs, and reimbursement activity. The First Interim reconciliation captured previously unbudgeted travel commitments and grant-funded professional development.
 - Dues and Memberships Decrease – \$24K – Reflects reduced membership costs and updated organizational fee requirements as part of the First Interim cleanup of budget assumptions.
 - Insurance Decrease – \$2.09M – Significant reduction due to updated premium estimates, timing of insurance invoices, and corrections to earlier budget assumptions. The First Interim reconciliation aligned expenditures with actual insurance obligations.

Board of Education Executive Summary

Business Services

Fiscal Year 2025-26 First Interim Financial Report

December 18, 2025



- Operations and Housekeeping Services Increase – \$15.1M – This increase was identified through the district’s First Interim reconciliation process, which ensures that actual operational needs are accurately reflected in the budget. As part of this review, staff validated service levels, updated expenditures, and corrected prior budgeting gaps so the First Interim report presents a complete and accurate picture of district operations. The adjustment is fully incorporated into the First Interim budget, consistent with state reporting guidelines. Including this updated amount strengthens transparency and supports responsible fiscal planning by ensuring the district’s operational costs are properly aligned with current service demands across schools and departments.
- Capital Outlay Increase – \$35.8K – Reduction based on project timing and updated capital plans.
- Other Outgo Increase – \$893K – Increase reflects adjustments to contributions and tuition payments.
- Indirect Costs – No significant unrestricted change shown.

Total Unrestricted Expenditure Change: decrease of \$24.50M.

Restricted Revenues – Changes Between 2025-26 First Interim and Adopted Budget

- Federal Revenues Decrease – \$1.50M – Reflects updated federal grant budgets and adjustments to prior-year carryover amounts.
- Other State Revenues Increase – \$34M – Increase driven by updated state allocations for categorical programs and state-funded grants based on revised awards and revenue schedules.
- Other Local Revenues Increase – \$1.4M – Increase reflects updated projections for local restricted receipts, which came in higher than originally anticipated.
- LCFF Restricted – No restricted LCFF change reported.

Total Restricted Revenue Change: increase of approximately \$33.99M.

Restricted Expenditures – Changes Between 2025-26 First Interim and Adopted Budget

- Certificated Salaries Increase – \$9.11M – Increase reflects updated grant budgets, Special Education staffing needs, and programmatic requirements across restricted resources.
- Classified Salaries Decrease – \$12.8M – Decrease reflects adjustments to staffing levels and program support costs within restricted resources based on updated budgets.
- Employee Benefits Decrease – \$8.5M – Reduction corresponds to updated benefit rates and revised salary-related benefit costs across restricted programs.

Board of Education Executive Summary

Business Services

Fiscal Year 2025-26 First Interim Financial Report
December 18, 2025



- Books & Supplies Increase – \$15.9M – Increase reflects updated program allocations and the timing of grant-funded purchases that were not included in the Adopted Budget.
- Services and Operating Expenses Increase – \$87.9M – Significant increase due to updated costs for Special Education services, NPS/NPA contracts, and expanded programmatic needs funded by restricted resources.

Total Restricted Expenditure Change: Increase of \$91.62M.

2025-26 First Interim Contributions from Unrestricted to Restricted

Program	2025-26 First Interim	2026-27 Projected	2027-28 Projected
Routine Maintenance (RRMA)	\$ 24,884,219	\$ 21,153,917	\$ 21,474,779

Reserves

District Reserve Requirements: The 2014 State Budget Act and the passage of Proposition 2 in November 2014 established a hard cap on district reserves, if all the following conditions are met:

1. Proposition 98 must be funded based on Test 1
2. Full repayment of the maintenance factor prior to 2014-15
3. Proposition 98 provides sufficient funds to support pupil attendance growth and the statutory COLA
4. Capital gains exceed 8% of general fund revenues

Prior law specified that in any fiscal year immediately following a year in which a transfer of any amount is made to the Public School System Stabilization Account, a district's assigned or unassigned fund balance (including Fund 01 and Fund 17) may not exceed two times the reserve for economic uncertainty (three times the reserve for economic uncertainty for districts with more than 400,000 ADA).

However, Senate Bill (SB) 751 which became effective January 1, 2018 made changes to the school district reserve cap law in the following manner:

- It requires that the reserve cap is triggered in a fiscal year immediately after a fiscal year in which the amount of moneys in the Public School System Stabilization Account is equal to or exceeds three percent of the combined total of general fund revenues appropriated for school districts and allocated local proceeds of taxes (Proposition 98 funding), as specified, for that fiscal year.

Board of Education Executive Summary

Business Services

Fiscal Year 2025-26 First Interim Financial Report

December 18, 2025



- Adjusts the reserve cap from a combined assigned and unassigned ending fund balance based on the size of the district to a combined assigned or unassigned ending balance, in the General Fund (01) and the Special Reserve Fund for Other Than Capital Outlay (17), of 10% of those Funds for all districts.
- Reserves would be capped at 10% as long as the amount in the Public School System Stabilization Account remained at 3% or greater of the Proposition 98 amount in each preceding year.
- Basic aid school districts and districts with fewer than 2,501 average daily attendance are exempt from the reserve cap requirement.

Since the Public School System Stabilization Account (PSSSA) has a balance of \$455M in 2024-25, far below the 3% threshold, the 10% reserve cap will not be in effect for the 2025-26 fiscal year.

2025-26 Sacramento City School District Primary Budget Components

- Average Daily Attendance (ADA) is estimated at 33,579 (excludes COE ADA of 91).
- Due to declining enrollment the funded ADA will be based on the prior year funded ADA of 34,537
- The district's estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 67.73%. The percentage will be revised based on actual data.
- Lottery revenue is estimated to be \$190 per ADA for unrestricted purposes and \$82 per ADA for restricted purposes.
- Transitional Kindergarten full implementation ratio "add-on" is \$5,545 per transitional kindergarten ADA.
- Mandated Cost Block Grant is \$39.09 for K-8 ADA and \$76.48 for 9-12 ADA.
- Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

Board of Education Executive Summary

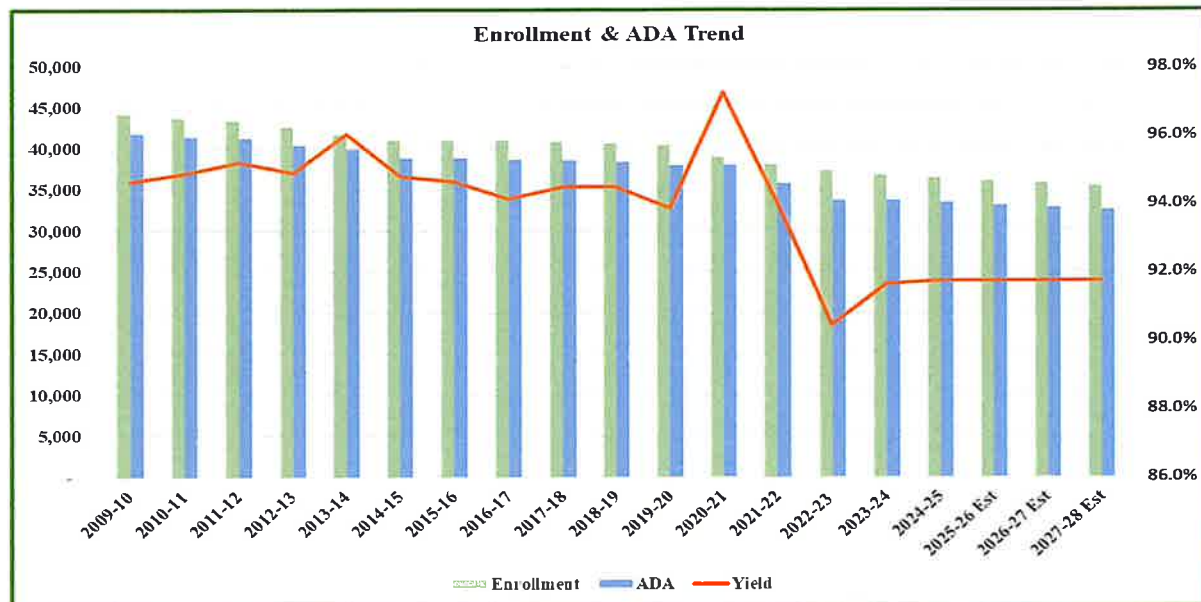
Business Services

Fiscal Year 2025-26 First Interim Financial Report

December 18, 2025



Illustrated below you will find the enrollment and Average Daily Attendance (ADA) trend:



General Fund Revenue Components Summary

The district receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

2025-26 First Interim General Fund Revenues

Description	Unrestricted Amount	Combined Amount
General Purpose (LCFF) Revenue	479,855,565	482,543,629
Federal	-	51,472,813
State Revenue	8,001,560	158,201,023
Local Revenue	14,910,029	24,281,602
Total	\$ 502,767,154	\$ 716,499,067

Board of Education Executive Summary

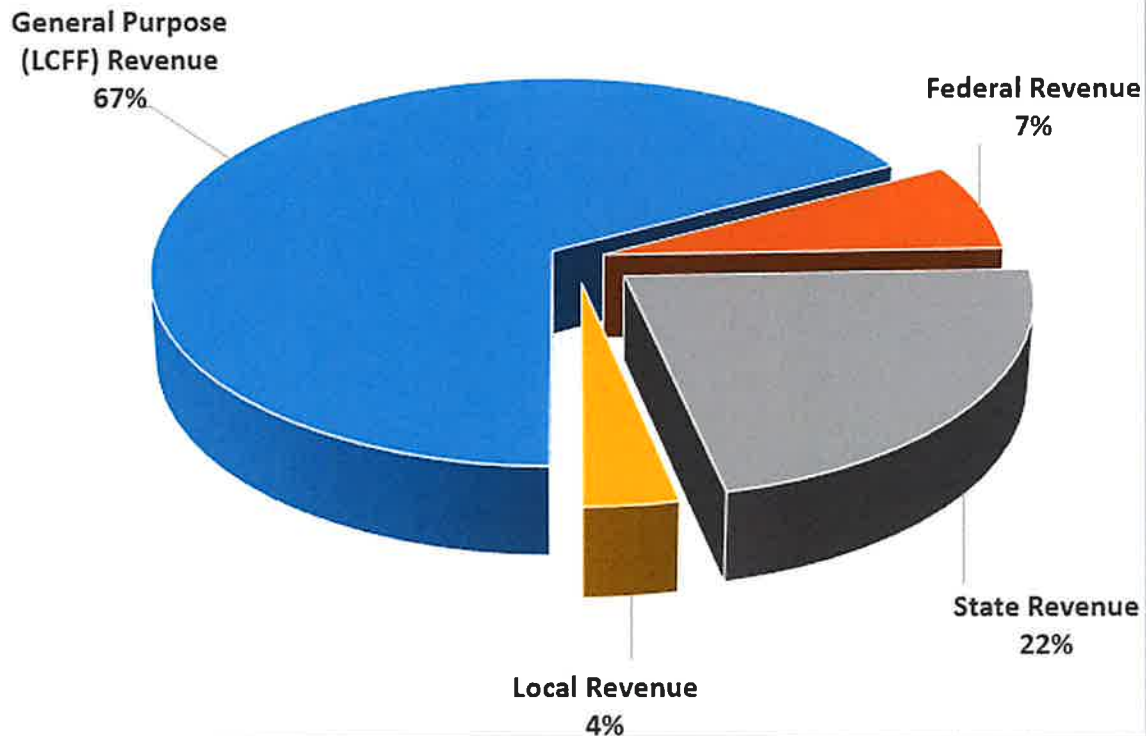
Business Services

Fiscal Year 2025-26 First Interim Financial Report

December 18, 2025



2025-26 First Interim Total General Fund Revenues



Education Protection Account

As approved by the voters on November 6, 2012, the Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State's sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The district receives funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds.

Subsequently, on November 8, 2016, the voters approved the California Children's Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

Board of Education Executive Summary

Business Services

Fiscal Year 2025-26 First Interim Financial Report

December 18, 2025



K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is how the district's education protection account funds are budgeted for 2025-26.

The amounts will be revised throughout the year based on information received from the State.

Education Protection Account (EPA) Fiscal Year Ending June 30, 2026	
Estimated EPA Revenues:	
Estimated EPA Funds	\$118,559,000
Budgeted Expenditures:	
Certificated Instructional Salaries and Benefits	\$118,559,000
Balance	\$ -

Board of Education Executive Summary

Business Services

Fiscal Year 2025-26 First Interim Financial Report

December 18, 2025



Operating Expenditure Components

The General Fund is used for the majority of the functions within the district. As illustrated below, salaries and benefits comprise approximately 90.8% of the district's unrestricted budget, and approximately 76.2% of the total General Fund budget.

2025-26 First Interim General Fund Expenditures

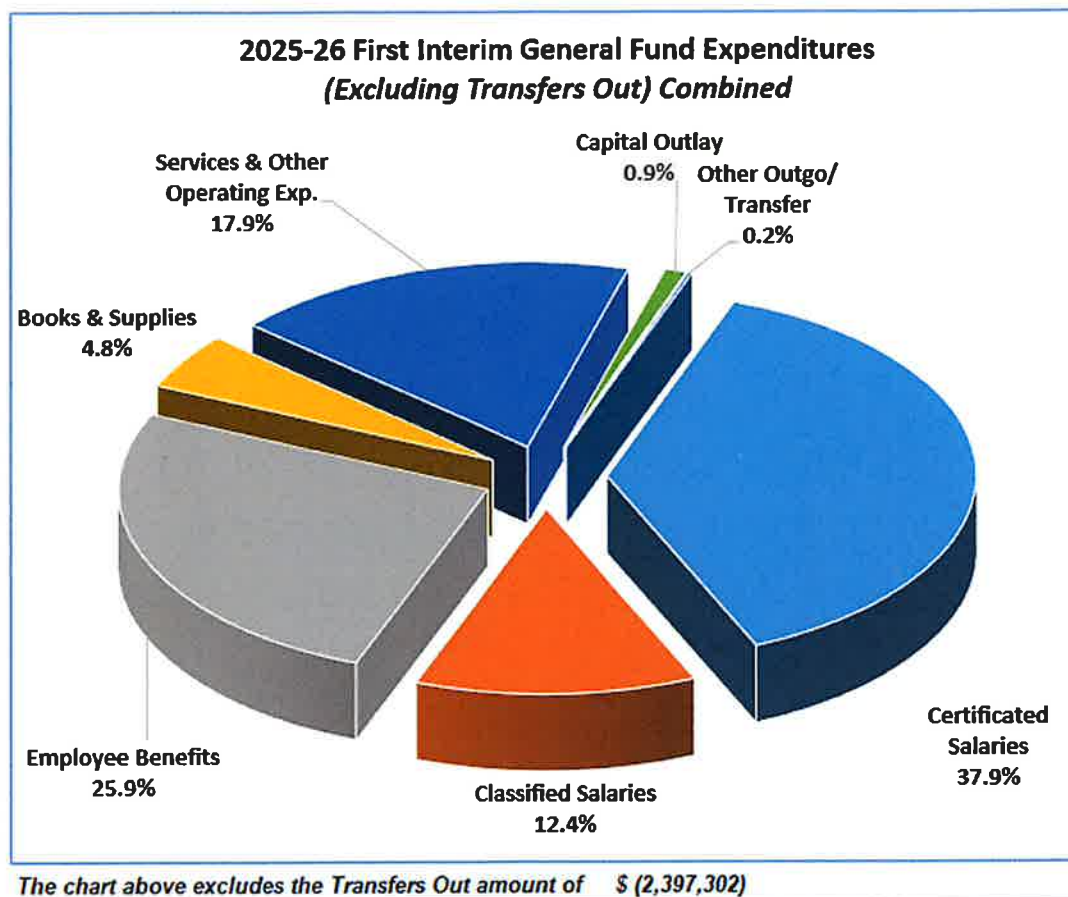
Description	Unrestricted	Restricted	Combined
Certificated Salaries	227,760,878	98,288,606	326,049,485
Classified Salaries	63,576,110	42,731,174	106,307,284
Employee Benefits	108,315,481	114,990,979	223,306,459
Books & Supplies	6,504,448	35,114,722	41,619,170
Services & Other Operating Exp.	31,099,277	122,783,066	153,882,343
Capital Outlay	1,720,773	6,398,506	8,119,279
Other Outgo/ Transfer	1,378,467	-	1,378,467
Transfers Out	(13,847,572)	11,450,270	(2,397,302)
Total	\$ 426,507,861	\$ 431,757,324	\$ 858,265,185

Board of Education Executive Summary

Business Services

Fiscal Year 2025-26 First Interim Financial Report

December 18, 2025

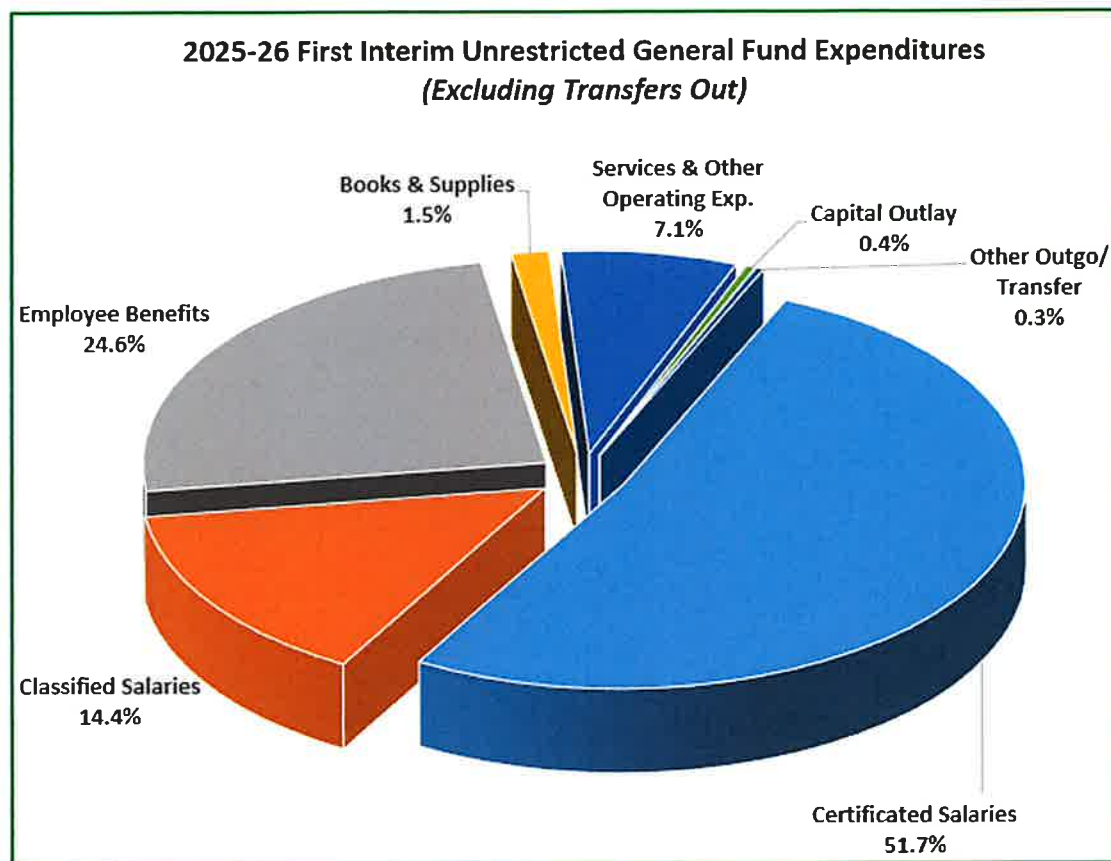


Board of Education Executive Summary

Business Services

Fiscal Year 2025-26 First Interim Financial Report

December 18, 2025



The chart above excludes the Transfers Out amount of \$ (13,847,572)

General Fund Contributions to Restricted Programs

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

The 2025-26 First Interim includes a total General Fund Unrestricted contribution of \$176.5M to support restricted programs.

The largest portion of support remains for Special Education, with a projected contribution of \$154.2M in 2025-26, reflecting a \$30M increase (24.2%) over the 2025-26 Adopted Budget of \$124.2M to align with actual program needs.

Board of Education Executive Summary

Business Services

Fiscal Year 2025-26 First Interim Financial Report

December 18, 2025



Special Education contributions are expected to grow to \$157M in 2026-27 and \$159.9M in 2027-28 (each an ~1.8% annual increase), highlighting ongoing pressure on the General Fund if cost-management strategies are not implemented alongside required services.

As a district, we are legally required to provide all mandated Special Education services to students, and we remain committed to meeting those obligations. At the same time, the ongoing increases in program costs highlight the importance of strengthening budget monitoring, internal controls, and cost-containment strategies to ensure long-term fiscal stability. This includes regular reviews of staffing, service delivery models, and program expenditures while maintaining full compliance with federal and state special education laws.

The district's approach to adjusting Special Education contributions during interim reporting is vital to maintaining an accurate, responsible, and appropriate budget. Interim reporting is specifically designed to reassess the Adopted Budget using real-time data, ensuring that contribution levels remain appropriate, aligned with actual student needs, and reflective of mandated service requirements. This process ensures that Special Education programs remain fully supported and compliant with federal and state mandates.

During the First Interim analysis, updated information on staffing, student placements, transportation, and contracted services showed that Special Education expenditures were trending significantly higher than anticipated. The resulting \$30M increase to the contribution from the unrestricted General Fund represents an appropriate and necessary adjustment, not an overstatement, but an accurate alignment of the budget to verified costs. Adjusting the budget at Interim reflects sound fiscal stewardship, helping prevent structural deficits later in the year and ensuring uninterrupted delivery of mandated services.

The interim contribution process reinforces fiscal discipline by allowing the Special Education Department to monitor expenditures in real time. This enables early identification of cost pressures and the implementation of cost-containment strategies, such as reviewing program efficiency, monitoring staffing, evaluating high-cost placements, and examining contracted services. These measures help ensure contributions remain appropriate, justified, and sustainable. Such proactive oversight would not be possible with an annual-only review. This balanced approach protects both students and the General Fund by ensuring timely, appropriate adjustments and continued fiscal accountability. A detailed Special Education Department trend analysis is provided below.

Contributions to Routine Restricted Maintenance (RRMA) total \$24.9M in 2025-26, with slight decreases in future years as projections stabilize. The Medi-Cal Administration program shows a negative contribution in 2025-26 due to reimbursements received, with no projected contributions in the out-years. This budget adjustment is one of the 2025-26 Fiscal Solvency Plan goals in increasing revenues by using restricted resources effectively by utilizing the monies towards Special Education to reduce the General fund Contribution.

Board of Education Executive Summary

Business Services

Fiscal Year 2025-26 First Interim Financial Report

December 18, 2025



Overall, General Fund contributions to restricted programs are projected to increase to \$178.2M in 2026-27 and \$181.4M in 2027-28. These trends reinforce the need for active fiscal oversight, particularly within Special Education, to balance legal requirements with responsible stewardship of district resources.

2025-26 First Interim Contributions from Unrestricted to Restricted

Program	2025-26 First Interim	2026-27 Projected	2027-28 Projected
Special Education	\$ 154,211,579	\$ 157,003,880	\$ 159,909,970
Routine Maintenance (RRMA)	\$ 24,884,219	\$ 21,153,917	\$ 21,474,779
MediCal Administration	\$ (2,579,814)	\$ -	\$ -
Total	\$ 176,515,984	\$ 178,157,797	\$ 181,384,750

Special Education Contribution Trend Analysis 2021-22 to 2024-25 Actuals

Special Education contribution has experienced significant and accelerating growth over the four-year period from 2021-22 through 2024-25. Contributions increased from \$65.3M in 2021-22 to \$138.5M in 2024-25, reflecting a total increase of more than \$73M, or approximately 112%. This upward trend underscores rising service needs, increased programmatic costs, and growing compliance-related obligations that require additional General Fund support.

2021-22 to 2022-23: The contribution increased from \$65.3M to \$69.2M, a modest growth of about 6%, likely due to typical year-over-year changes in staffing, student needs, and required services.

2022-23 to 2023-24: The contribution rose sharply to \$104M, an increase of approximately 50%. This substantial jump suggests factors such as higher enrollment in specialized programs, increased one-to-one support requirements, rising contracted service costs, and adjustments to meet IEP mandates.

2023-24 to 2024-25: Contributions continued to climb to \$138.5M, an additional 33% increase. Although slightly lower than the prior year's rate of growth, this still represents a significant rise and reflects ongoing demand for specialized services, expanded transportation needs, and reliance on hard-to-fill positions.

On average, Special Education contribution has increased by \$24.4M per year over the four-year period.

These increases show that Special Education costs are rising much faster than the district's regular funding. As a result, the district must continue evaluating how services are delivered, how staffing

Board of Education Executive Summary

Business Services

Fiscal Year 2025-26 First Interim Financial Report

December 18, 2025



is allocated, and how to ensure that rising needs are met while maintaining long-term financial stability.

General Fund Summary

The District is projecting a combined ending fund balance of \$19.1M for the 2025-26 school year. This total includes \$53.3M in restricted funds, which are designated for specific programs and purposes, and a \$34.2M deficit in unrestricted funds, which are the funds the district can use for general operations.

Key components of the projected fund balance include:

- Non-spendable/Revolving Cash - \$150K, representing funds that cannot be spent because they are set aside for specific uses.
- Supplies/Stores - \$103.2K, reflecting the value of materials and supplies currently on hand.
- Restricted Funds - \$53.3M, which are legally or contractually restricted to particular programs or activities.
- Reserve for Economic Uncertainties - \$17.2M, a safety reserve to help the district respond to unforeseen financial challenges.
- Unassigned/Unappropriated Funds – negative -\$51.6M, representing the shortfall in funds available for discretionary use.

Illustrated below is a detail description of the fund balance components.

Description	2025-26 First Interim Budget		
	Unrestricted	Restricted	Combined
Beginning Fund Balance	62,354,384	94,775,274	157,129,658
Ending Fund Balance	\$ (34,167,427)	\$ 53,286,847	\$ 19,119,421
Components of Ending Fund Balance:			
Non-spendable-Revolving Cash	150,000	-	150,000
Stores	103,265		103,265
Restricted		53,286,847	53,286,847
Reserve for Economic Uncertainties	17,165,304	-	17,165,304
Unassigned/Unappropriated	\$ (51,585,995)	\$ -	\$ (51,585,995)
<i>Unappropriated Percent</i>			-6.01%

Board of Education Executive Summary

Business Services

Fiscal Year 2025-26 First Interim Financial Report

December 18, 2025



While restricted funds are sufficient to support programs like special education and other mandated services, the district is facing a significant deficit in unrestricted funds. This deficit indicates that there are not enough discretionary resources available to fully cover general operating expenses without adjustments or cost reductions.

The district is taking immediate action to address the budget shortfall and ensure long-term financial stability. Following the Board-approved Fiscal Solvency Plan of November 20, 2025, most non-essential spending has been frozen to protect classroom resources. All spending is under careful review, and the district is working with SCOE and FCMAT for expert guidance. These steps are designed to safeguard essential student services while keeping the district on track toward fiscal health and accountability.

Summary of 2025-26 First Interim Cash Flow Projections

The district's multi-year cash flow projections indicate ongoing financial stress, particularly beginning in 2026-27. Cash starts at \$156.4M in July 2025, dips to a low of \$13M in December, and ends June 2026 at -\$1.1M, leaving no cushion for the following year. These projections reflect the Board-approved Fiscal Solvency Plan, the June LCFF apportionment deferral, and First Interim updates. Together, these factors reduce month-end balances and increase year-end volatility, emphasizing the need for careful fiscal management.

To maintain positive cash balances through December, the district may need to temporarily borrow from other funds until property tax revenues are received at the end of January 2026. If necessary, the County Treasury can provide short-term funding to ensure liquidity during this period.

Looking ahead, cash deficits are projected to grow: -\$1.06M in June 2026, -\$20.1M in June 2027, and -\$138.6M in June 2028. These deficits may require internal fund transfers, short-term external borrowing, and ongoing oversight from the Sacramento County Office of Education.

The severity of these shortfalls could also trigger county or state involvement under Education Code 42127.6, which requires notification of the Board, district leadership, employee and parent organizations, and the State Superintendent. The county superintendent, in coordination with the State Superintendent, may:

- Develop and impose a budget revision
- Stay or rescind actions that compromise fiscal obligations
- Assist in developing a multi-year financial recovery plan
- Support preparation of the next fiscal year's budget
- Appoint a fiscal advisor

Board of Education Executive Summary

Business Services

Fiscal Year 2025-26 First Interim Financial Report

December 18, 2025



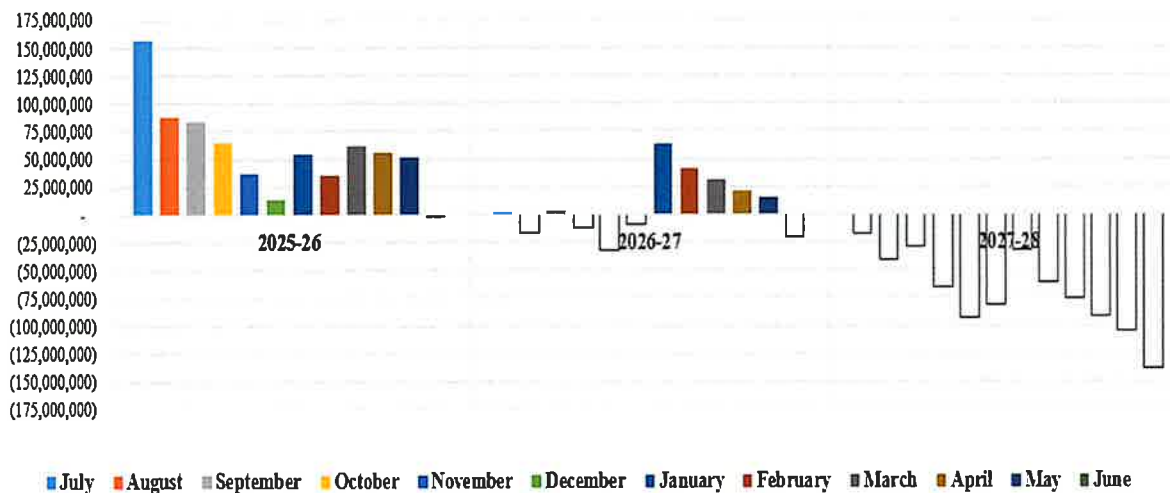
These projections underscore serious and escalating cash challenges. While FY 2025-26 ends slightly negative, the district's cash position is affected by LCFF deferrals, federal funding uncertainties, structural deficits, and the need for internal borrowing. Temporary County Treasury support may provide short-term relief, but long-term stability requires full implementation of the Fiscal Solvency Plan and strong cost-control measures.

District staff will continue daily monitoring of cash to ensure all payroll and vendor obligations are met and operations remain uninterrupted.

2025-26 First Interim Cash Flow Projections

Year	July	August	September	October	November	December	January	February	March	April	May	June
2025-26	156,361,005	88,418,223	83,553,947	65,152,340	36,501,152	13,119,617	54,513,748	34,964,259	61,097,297	55,503,789	50,920,368	(1,056,530)
2026-27	332,429	(16,096,556)	4,110,911	(11,840,295)	(32,059,786)	(9,374,682)	62,775,082	41,695,714	30,661,350	20,694,382	14,541,174	(20,083,214)
2027-28	(17,652,653)	(41,119,536)	(29,196,614)	(66,085,826)	(93,950,464)	(82,296,023)	(92,201,969)	(60,721,738)	(76,055,431)	(92,520,490)	(105,019,484)	(138,648,180)

2025-26 First Interim Multi Year Cash Flow



Board of Education Executive Summary

Business Services

Fiscal Year 2025-26 First Interim Financial Report

December 18, 2025



Fund Summaries

The district begins 2025-26 with a total beginning fund balance of \$490.6M across all funds. After accounting for projected activity, the district anticipates a net decrease of \$326.6M, resulting in an estimated ending fund balance of \$164M.

The General Fund shows the largest reduction, decreasing by \$138M and ending at \$19.1M. Several operating funds also show declines, including Adult Education (Fund 11), Child Development (Fund 12), Cafeteria (Fund 13), and Charter Schools (Fund 09) due to costs that are greater than available program revenues.

Fund 11 Adult Education ending balance at first interim is a negative balance of \$326,131. In addition, based on the 2024-25 unaudited actuals trend, the Fund 11 ending balance may exceed negative \$2M by June 30, 2026, if current spending patterns continue. According to the board approved Fiscal Solvency Plan on November 20, 2025, for fiscal year 2026-27, the District plans to eliminate the General Fund contribution to Fund 11 because the program is not financially sustainable under its current structure.

Capital and bond related funds reflect scheduled activity for construction and facility needs. The Building Fund (21) is projected to spend available resources according to project schedules. The Capital Facilities Fund (25) and the Capital Projects Fund for Blended Components (49) are both expected to increase due to the timing of fee collections and expenditures.

Although the district maintains a positive total ending balance, the significant drawdown across funds, especially within the General Fund and Fund 11, reinforces the importance of continued implementation of the Fiscal Solvency Plan and close monitoring of expenditures and cash.

Board of Education Executive Summary

Business Services

Fiscal Year 2025-26 First Interim Financial Report

December 18, 2025



Illustrated below is a summary of each Fund's fund balance and corresponding change.

Fund		2025-26 Beginning Fund Balance	Budgeted Net Change	2025-26 Ending Fund Balance
01	General (Unrestricted and Restricted)	157,129,658	(138,010,238)	19,119,421
08	Student Activity Fund	1,670,479	-	1,670,479
09	Charter Schools	12,703,316	(8,782,093)	3,921,223
11	Adult Education	571,941	(898,072)	(326,131)
12	Child Development	4,367,520	(3,155,173)	1,212,347
13	Cafeteria	11,489,022	(1,417,356)	10,071,666
21	Building Fund	203,187,818	(203,187,818)	-
25	Capital Facilities	37,652,572	3,876,387	41,528,959
35	County School Facilities Fund	3,343	-	3,343
49	Capital Projects for Blended Components	3,889,166	1,089,791	4,978,957
51	Bond Interest and Redemption	45,993,338	24,032,193	70,025,531
61	Cafeteria Enterprise Fund	39,220	46,417	85,638
67	Self-Insurance Fund	11,901,319	(205,037)	11,696,283
	Total	\$ 490,598,713	\$ (326,610,998)	\$ 163,987,715

Board of Education Executive Summary

Business Services

Fiscal Year 2025-26 First Interim Financial Report

December 18, 2025



Multiyear Projection

General Planning Factors:

Illustrated below are the latest primary funding factors relating to the enacted state budget.

<i>Planning Factor</i>	2024-25	2025-26	2026-27	2027-28
Dept of Finance Statutory COLA	1.07%	2.30%	3.02%	3.42%
STRS Employer Rates	19.10%	19.10%	19.10%	19.10%
PERS Employer Rates	27.05%	26.81%	26.90%	27.80%
SUI Employer Rates	0.05%	0.05%	0.05%	0.05%
Lottery – Unrestricted per ADA	\$195	\$190	\$190	\$190
Lottery – Prop. 20 per ADA	\$88	\$82	\$82	\$82
Universal TK/ADA w/o 10:1 Ratio Add-On	\$3,077	N/A	N/A	N/A
Universal TK/ADA w/ 10:1 Ratio Add-On	N/A	\$5,545	\$5,712	\$5,907
Mandate Block Grant for Districts: K-8 per ADA	\$38.21	\$39.09	\$40.27	\$41.65
Mandate Block Grant for Districts: 9-12 per ADA	\$73.62	\$76.48	\$78.79	\$81.48
Mandate Block Grant for Charters: K-8 per ADA	\$20.06	\$20.52	\$21.14	\$21.86
Mandate Block Grant for Charters: 9-12 per ADA	\$55.76	\$58.21	\$59.97	\$62.02
Routine Restricted Maintenance Account (refer to the provisions discussed above)	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo

Various aspects of the planning factors illustrated above will be further discussed below with the district's specific revenue and expenditure assumptions.

2025-26 Unrestricted General Fund Budget Expenditure Assumptions:

The District's 2025-26 budget adjustments total \$38.4M and reflect required updates to ensure the budget aligns with current obligations, service needs, and historical spending patterns. These adjustments provide a more accurate reflection of anticipated expenditures for 2025-26 and are necessary to maintain financial transparency, meet service obligations, and support the District's overall fiscal plan.

- Board Approved AB 1200 Salary Increase - \$7.8M - This amount represents the estimated cost of salary schedule increases required under AB 1200 reporting.

Board of Education Executive Summary

Business Services

Fiscal Year 2025-26 First Interim Financial Report

December 18, 2025



- Special Education Contribution Increase - \$30M- The District continues to see rising Special Education costs driven by mandated services, increased student needs, transportation costs, and high-cost placements. This adjustment reflects multi-year trends showing that contributions must increase to support legally required services. This estimate aligns with prior-year growth and is essential to maintaining program stability.
- Estimated Overtime Increase – \$0.65M - Based on a three-year expenditure analysis, overtime growth is projected to continue due to operational demands, compliance requirements, staffing shortages, and ongoing workload across departments and sites.

2025-26 Unrestricted General Fund Budget Revenue Assumptions - Fiscal Solvency Plan:

These revenue assumptions incorporate the Board-approved Fiscal Solvency Plan (FSP) adopted on November 20, 2025. The district's ability to achieve these revenue targets is fully dependent on complete and timely implementation of all FSP actions. Actions are designed to increase available General Fund resources, reduce cost pressures, and support the district's multi-year recovery strategy.

FSP Goal 1: Increased 25-26 Revenues:

- One-Time OPEB Trust Disbursement - Estimated \$20M. Use \$20M in one-time OPEB trust funds to offset benefit costs and temporarily relieve pressure on the General Fund. This relief is not ongoing and requires cost reductions to avoid future structural deficits.
- Medi-Cal/MAA Revenue Maximization - Estimated \$2.5M. Increase Medi-Cal/MAA reimbursement through improved claiming, documentation, and timely processing. Funds offset eligible Special Education expenditures.
- Reclassification to Restricted Resources - Estimated \$12.1M. Shift allowable General Fund expenditures into eligible restricted programs. Provides direct General Fund relief.
 - Student Support & Professional Development Block Grant \$9.2M
 - Learning Recovery Emergency Block Grant \$2.6M
 - SB117 Covid 19 \$196K

FSP Goal 2: Reduce 2025-26 Supply Expenditures:

- Close Out Supply Blanket Purchase Orders -Estimated \$2.85M.
- Department Supply Budget Reduction - Estimated \$0.74M. Reduce department supply budgets by 30 %
- Delay Adopted Math Curriculum Purchase - Estimated \$1.25M. Delay the purchase of the adopted math curriculum until after July 1, 2027
- Delay Chromebook Refresh - Estimated \$2.5M. Delay the planned Chromebook refresh until after July 1, 2026 to reduce 2025-26 operational costs.

Board of Education Executive Summary

Business Services

Fiscal Year 2025-26 First Interim Financial Report

December 18, 2025



- Eliminate Single-Use Printers and Ink Service - Estimated \$0.19M. Remove single-use printers and discontinue related ink and service agreements to reduce districtwide supply costs.
- Freeze Supply Purchases - Estimated \$1.12M. Implement a freeze on all supply purchases unless required for operational compliance and safety.
- Freeze Board Discretionary Accounts and Travel -Estimated \$0.03M (\$32.7K). Suspend board discretionary accounts and travel-related expenditures for 2025-26.
- Discontinue Food for Board Meetings - Estimated \$0.02M (\$13.7K). Stop providing food at board meetings to support cost containment efforts.

FSP Goal 3 Reduce 2025-26 Salaries Expenditures:

- Identify and Close Management/Supervisor/Confidential Vacancies - Estimated \$2.97M. Eliminate vacant management, supervisor, and confidential positions to reduce salary and benefit costs in alignment with the Fiscal Solvency Plan.
- Freeze Hiring for Non-Classroom Positions - Estimated \$1.38M. Suspend hiring for non-classroom roles to prioritize direct student-facing services and reduce ongoing salary expenditures.
- Freeze Overtime Except for Emergencies - Estimated \$0.10M (\$103K). Limit overtime to emergency-related needs only, reducing excess labor costs districtwide.
- Freeze Non-Represented Position Reclassifications – Estimated \$0.02M (\$18.3K). Place a freeze on non-represented staff reclassifications to contain salary increases and stabilize personnel costs.

FSP Goal 4 Reduce 2025-26 Contracts & Services Expenditures:

- Freeze Non-Required Travel - Estimated \$0.41M (\$405K). Suspend all non-required travel to reduce contract and service-related expenditures across departments.
- Deactivate No-Use Cellular Phones Assigned to Employees - Estimated \$0.22M (\$215K). Eliminate cellular phones that show no usage to reduce monthly service costs and improve accountability.
- Designate One Primary Law Firm - Estimated \$1.4M. Consolidate legal services under a single primary law firm (e.g., F3 or Lozano Smith) to reduce duplicative contract costs and achieve more efficient legal billing.
- Discontinue USPS/Hard Copy Distribution and Transition to Electronic Delivery – Estimated \$0.13M (\$134K). Replace hard copy mailings with electronic delivery methods to reduce postage and printing-related service costs.

Board of Education Executive Summary

Business Services

Fiscal Year 2025-26 First Interim Financial Report

December 18, 2025



According to the Fiscal Solvency Plan, items that do not yet have specific dollar amounts assigned because they are part of the district's standard reconciliation and budget-review processes that occur each year. Although individual figures are still being finalized, the combined impact of these items is preliminarily estimated at approximately \$20M and remains fully consistent with the Fiscal Solvency Plan approved by the Board of Education.

These items are included to ensure openness and clarity for the community, to reflect the structure of the Board-approved Fiscal Solvency Plan, and to reinforce that maintaining long-term fiscal stability is a shared responsibility across the district. As the reconciliation work progresses, verified amounts will be reported as part of the district's monthly Fiscal Solvency Plan update, ensuring continued transparency.

Below are examples of items currently in the reconciliation process:

- Salary savings from Position Control reconciliation - The district is conducting its standard review of staffing records to ensure accuracy and proper funding. This routine process helps ensure resources are aligned to actual needs. Any savings identified will be incorporated once the reconciliation is complete.
- Fall enrollment "true up" based on official CBEDS counts - Each fall, school site budgets are adjusted based on verified student enrollment. This is a normal statewide practice to ensure school budgets match the number of students served. The final fiscal impact will be calculated after all enrollment data is reconciled.
- Savings from reassigning management employees to classroom positions - In alignment with the Board-approved Fiscal Solvency Plan, some management positions may be reassigned to classroom support roles. This strategy prioritizes student learning while also creating potential savings that will be measured once reconciliation is complete.

2025-26 Restricted General Fund Budget Expenditure Assumptions:

- Special Education Contribution Adjustment – Estimated \$30M. Increase 2025-26 First Interim Special Education expenses to reduce the General Fund unrestricted contribution by \$30M.

FSP Goal 1: Increased 2025-26 Revenues/Expenses

- Decrease expenses in delay purchase of adopted math curriculum until after July 1, 2027. Budget reduction made to RE6300 (Restricted) - \$1.25M
- Reclassification to Restricted Resources - Estimated \$12.1M. Shift allowable General Fund expenditures into eligible restricted programs. Provides direct General Fund relief.
 - Student Support & Professional Development Block Grant \$9.2M

Board of Education Executive Summary

Business Services

Fiscal Year 2025-26 First Interim Financial Report

December 18, 2025



- Learning Recovery Emergency Block Grant \$2.6M
- SB117 Covid 19 \$196K

2025-26 Estimated Ending General Fund Balances:

For 2025-26, the district estimates a combined General Fund ending balance of \$19M. Even when considering the Fiscal Solvency Plan (FSP) estimates, the district is projected to deficit spend by approximately \$51.6M after accounting for components of the ending balance.

Description	2025-26 First Interim Budget		
	Unrestricted	Restricted	Combined
Beginning Fund Balance	62,354,384	94,775,274	157,129,658
Ending Fund Balance	\$ (34,167,427)	\$ 53,286,847	\$ 19,119,421
Components of Ending Fund Balance:			
Non-spendable-Revolving Cash	150,000	-	150,000
Stores	103,265		103,265
Restricted		53,286,847	53,286,847
Reserve for Economic Uncertainties	17,165,304	-	17,165,304
Unassigned/Unappropriated	\$ (51,585,995)	\$ -	\$ (51,585,995)
Unappropriated Percent			-6.01%

2026-27 Unrestricted General Fund Budget Expenditure Assumptions:

- AB1200 Salary and Benefit Increase – Estimated \$19.68M – Reflects required cost adjustments under AB1200 for 2026-27, which include projected salary and benefit increases tied to collective bargaining agreements, statutory obligations, and updated multi-year projections. These costs are incorporated to ensure the district can meet its financial commitments and maintain transparency under AB1200 reporting requirements.
- Certificated Step and Column Increase - Estimated \$3.89M – Based on contractual step movement and projected staffing levels for 2026-27, routine annual salary and benefit growth for certificated employees is expected to increase costs.
- Classified Step and Column Increase - Estimated \$0.61M (\$605K) – Reflects projected annual step movement for classified staff, consistent with historical trends and staffing patterns across the district.
- PERS Employer Rate Adjustment - Estimated \$0.06M – Represents the cost impact of the CalPERS rate change from 26.81% to 26.90%, resulting in a modest increase in required employer pension contributions.

Board of Education Executive Summary

Business Services

Fiscal Year 2025-26 First Interim Financial Report

December 18, 2025



- Health and Welfare Cost Growth - Estimated \$1.53M – Assumes an 8% increase in district-paid health and welfare benefits in alignment with current market trends and insurer projections.
- Reduce Budget for Computer Replacement Program – Estimate \$0.68M (\$679K) – This adjustment ensures resources are prioritized for essential operational and instructional requirements while maintaining transparency in budget planning.
- Indirect Cost Adjustment - Estimated \$1.63M – Incorporates updated indirect cost calculations for 2026-27 based on state-approved rates and projected expenditure levels.

2026-27 Unrestricted General Fund Budget Revenue Assumptions:

- Special Education Contribution Increase - Estimated \$2.7M – Reflects an increase in Special Education contribution requirements based on updated cost projections and program needs. This adjustment aligns contributions with anticipated expenditures to ensure compliance and transparency.
- Routine Restricted Maintenance Account (RRMA) Contribution – Estimated \$3.7M – Incorporates the required RRMA contribution consistent with state regulations and aligns with the district's multi-year projection assumptions.
- Local Control Funding Formula (LCFF) Adjustment – Amount per First Interim LCFF Calculator – Applies updated LCFF funding estimates from the First Interim LCFF calculator, reflecting changes in enrollment, ADA, demographic factors, and state-level funding adjustments. Actual revenues will be refined as updated calculators and state guidance become available.

2026-27 Fiscal Solvency Plan (FSP) – Expenditure Assumptions

- Use of Medi-Cal/MAA Funds to Offset Special Education Costs – Estimated Reduction \$1.43M – Redirect available Medi-Cal/MAA reimbursements to eligible Special Education expenditures, reducing the General Fund contribution.
- Eliminate “Blanket” Purchase Orders – Estimated Reduction \$1.6M – Discontinue the use of blanket POs to strengthen internal controls, ensure expenditures are reviewed appropriately, and align with cost-containment measures.
- Implement Pre-Encumbrance System for All Per Diem Requests – Estimated Reduction \$3.7M – Require pre-encumbrance of per diem costs to improve forecasting, ensure appropriate use, and support cost controls across departments and sites.
- Department Consolidation Plan for 2026-27 BDP – Estimated Reduction \$5M – Implement department restructuring and consolidation strategies to streamline operations and align staffing with the district's Fiscal Solvency Plan.

Board of Education Executive Summary

Business Services

Fiscal Year 2025-26 First Interim Financial Report

December 18, 2025



- Update Travel Procedures to Limit Non-Required Travel – Estimated Reduction \$0.41M (\$405K) – Reinforce travel restrictions to ensure expenditures are essential, necessary, and aligned with district priorities.
- Eliminate Contracts Tied to Ineffective or Low-Value Programs – Estimated Reduction \$2.4M – Review and discontinue contracts that do not demonstrate effectiveness or alignment with instructional and operational priorities.
- Identify and Phase Out Low-Use Platforms – Estimated Reduction \$3.2M – Reduce or discontinue underutilized software platforms and services to optimize spending and improve resource alignment.
- Implement Cost Allocation Plan– Estimated Reduction \$2.5M – Apply cost allocation methodology to appropriately distribute districtwide costs, resulting in reductions to salaries and benefits in the General Fund.
- Eliminate Contribution to Adult Education (Resource 0000 to 08919 Transfers In) – Estimated Reduction \$8M – Align with the Fiscal Solvency Plan to remove General Fund contributions to Adult Education due to long-term program sustainability challenges.
- Enrollment Decline Adjustment – Estimated Reduction \$8M – Adjust staffing and budget allocations to reflect declining enrollment trends and ensure expenditures align with student population levels.
- Reduce to 270 Administrators (Management, Confidential, and Supervisors) – Estimated Reduction \$14.75M – Implement staffing reductions to align administrative levels with the Fiscal Solvency Plan target while maintaining essential operational capacity.
- 20% Reduction to Departments – Estimated \$36.5M – Implements a districtwide 20% reduction to department budgets as outlined in the Fiscal Solvency Plan. This adjustment aligns expenditures with available resources, supports long-term fiscal stability, and ensures that reductions are applied consistently and transparently across departments.

2026-27 Fiscal Solvency Plan (FSP) – Revenue Assumptions

- Increase in Revenue from Eliminating Contribution to Adult Education – Estimated \$2.80M – Removes the General Fund contribution to Adult Education, resulting in an estimated \$2.8M revenue benefit to the General Fund. This adjustment aligns with the Fiscal Solvency Plan and reflects the long-term sustainability needs of the program.

2026-27 Restricted General Fund Budget Expenditure Assumptions:

- Certificated Step and Column Salary and Benefit Increase (+1.4%) – Estimated \$1.65M – Reflects routine annual step and column advancement for certificated employees funded within restricted programs.

Board of Education Executive Summary

Business Services

Fiscal Year 2025-26 First Interim Financial Report

December 18, 2025



- Classified Step and Column Salary and Benefit Increase (+0.70%) – Estimated \$0.41M (\$407K) – Represents annual step progression for classified employees supported by restricted resources.
- PERS Employer Rate Increase (26.81% to 26.90%, +0.09%) – Estimated \$0.04M (\$38.7K) – Incorporates the small increase in CalPERS employer contribution rate applicable to positions funded through restricted programs.
- Health and Welfare Cost Increase (+8%) – Estimated \$4.38M – Projects an eight percent increase in district-paid benefits for employees funded with restricted resources, consistent with market and premium trends.
- 2026-27 Approved AB1200 Salary and Benefit Increase – Estimated \$2.54M – Reflects required salary and benefit adjustments under AB1200 for 2026-27, including projected compensation changes and statutory obligations incorporated into multi-year financial planning.
- 2025-26 First Interim Budget Alignment – Estimated (\$44.09M) – Aligns grant program budgets to projected funding levels for future years. In some cases, this assumes that programs with existing fund balances will fully utilize their available funding in 2025-26 to ensure accurate multi-year projections.
- Carryovers Budgeted in 2025-26 and removed in 2026-27 – Estimated (\$14.9M) – Removes one-time carryover funds budgeted in 2025-26 that do not continue into 2026-27 to ensure multi-year projections reflect ongoing funding. This includes adjustments to programs such as IASA I Low, ESSA, PL94-142, Title programs, CSB Rebate, ROTC, STEM, CA Universal Pre-K, CTE, Strong Workforce, TUPE, Partner Academy, High Road Training Partnership, Teacher Residency Capacity, and Gear Up.
- Grants Ending in 2025-26 – Estimated (\$21.5M) – Removes one-time grants that expire after 2025-26, including Educator Effectiveness, NBPTS, AMIMBG, LCSSP, A–G Access and Learning Loss, and the Teacher Implementation and Expansion Grant.

2027-28 Unrestricted General Fund Budget Expenditure Assumptions:

- Certificated Step and Column Increase – Estimated \$3.63M – Reflects the routine annual Step and Column salary and benefit advancement for certificated employees at +1.4%.
- Classified Step and Column Increase – Estimated \$0.49M (\$491K) – Represents the projected annual Step and Column progression for classified employees at +0.70%, based on historical staffing patterns.
- PERS Employer Rate Increase – Estimated \$0.46M (\$464K) – Incorporates the CalPERS employer rate change from 26.90% to 27.80% (+0.90%), resulting in increased required pension contributions.

Board of Education Executive Summary

Business Services

Fiscal Year 2025-26 First Interim Financial Report

December 18, 2025



- Health and Welfare Cost Growth – Estimated \$1.66M – Assumes an +8% increase in district-paid health and welfare benefits consistent with market trends and provider projections.
- Indirect Budget Adjustment – Estimated \$0.07M (\$73.5K) – Reflects updated indirect cost calculations for 2027-28, resulting in a slight reduction to overall expenditures.
- 2027-28 AB1200 Salary and Benefit Increase – Estimated \$4.70M – Reflects required salary and benefit cost adjustments under AB1200 for 2027-28, including projected compensation changes and statutory obligations incorporated into multi-year planning

2027-28 Unrestricted General Fund Budget Revenue Assumptions:

- Special Education Contribution Increase – Estimated (\$2.91M) – Reflects an increase in Special Education contribution requirements based on updated program costs and projected service needs, resulting in a reduction to available General Fund revenue.
- RRMA Contribution Adjustment (3% of Total Expenditures for Fund 01) – Estimated (\$0.32M) – Aligns the Routine Restricted Maintenance Account (RRMA) contribution with the state-required 3% threshold based on total General Fund expenditures.
- Local Control Funding Formula (LCFF) Adjustment per First Interim LCFF Calculator – Estimated \$14.25M – Incorporates updated LCFF funding calculated at First Interim, including changes in enrollment, ADA, unduplicated pupil counts, and statewide funding factors.

2027-28 Restricted General Fund Budget Expenditure Assumptions:

- Certificated Step and Column Salary and Benefit Increase (+1.4%) – Estimated \$1.54M – Reflects routine annual step and column advancement for certificated employees based on contractual obligations and projected staffing levels.
- Classified Step and Column Salary and Benefit Increase (+0.70%) – Estimated \$0.39M (\$390K) – Represents annual step progression for classified staff consistent with historical staffing patterns.
- PERS Employer Rate Increase (26.90% to 27.80%, +0.90%) – Estimated \$0.37M (\$369K) – Incorporates the projected increase in the CalPERS employer contribution rate, resulting in higher pension-related expenditures.
- Health and Welfare Cost Increase (+8%) – Estimated \$3.59M – Assumes an eight percent rise in district-paid health and welfare benefits aligned with projected premium growth and market trends.
- First Interim Budget Alignment – Estimated decrease of \$6M – Aligns grant program budgets to projected funding levels for future years. In some cases, this assumes that programs with existing fund balances will fully utilize their available funding in 2025-26 to ensure accurate multi-year projections.

Board of Education Executive Summary

Business Services

Fiscal Year 2025-26 First Interim Financial Report

December 18, 2025



2027-28 Restricted General Fund Budget Revenue Assumptions:

- First Interim Budget Alignment – Estimated increase \$3.2M – Aligns grant program budgets to projected funding levels for future years. In some cases, this assumes that programs with existing fund balances will fully utilize their available funding in 2025-26 to ensure accurate multi-year projections.

Summary Conclusion

The district's multi-year financial projections highlight significant fiscal challenges that require urgent, coordinated, and immediate action. Based on the 2025-26 First Interim Report, the unassigned fund balance remains in deficit across all three years of the projection:

- **2025-26: approximately \$51.6M deficit**
- **2026-27: approximately \$86.8M deficit**
- **2027-28: approximately \$124.5M deficit**

Across all projection years, the district does not meet the state-required reserve for economic uncertainties, a key benchmark of fiscal stability. In addition, cash flow becomes negative in June 2026 and continues to deepen in the following years, indicating potential liquidity challenges that may require internal borrowing, short-term external financing, and heightened fiscal oversight.

Additionally, the district is not positioned to meet its current-year or future financial obligations. The ongoing and projected deficit spending indicates that the district will be unable to maintain fiscal solvency in the current and subsequent two years. As a result, the district is required to file a negative certification, confirming that it cannot meet its financial obligations for the current or following two fiscal years.

Even with the Board-approved Fiscal Solvency Plan adopted on November 20, 2025, the district will still not meet its financial obligations. The planned reductions and identified solutions, while substantial, are not sufficient to fully address the depth of the structural deficit. Continued deficit spending will deplete remaining reserves, reduce the district's ability to respond to unforeseen costs, and limit its capacity to sustain current programs, staffing levels, and core operations.

Next steps, as outlined in the Fiscal Solvency Plan, include implementing emergency procedures for 2025-26, which are required under a negative certification:

- **Reduce 2025-26 Non-Salary Costs (\$3M)**
Action: Eliminate all supply and contract budgets not encumbered by January 31, 2026
- **Reduce 2025-26 Salary Costs (\$450,000 per day)**
Action: Implement staggered furlough days for non-represented employees.

Board of Education Executive Summary

Business Services

Fiscal Year 2025-26 First Interim Financial Report

December 18, 2025



To support the district through these challenges, SCOE will appoint a fiscal advisor to assist with the implementation and monitoring of the Fiscal Solvency Plan and to support the development of the 2026-27 budget. This additional oversight will help ensure that corrective actions are timely, effective, and aligned with state fiscal standards.

Moving forward, with support from SCOE and FCMAT, the district will need to take decisive action to refine its stabilization plan, strengthen internal controls, and identify additional expenditure reductions and/or revenue enhancements. These efforts will be essential to restoring fiscal health and ensuring long-term sustainability.

The district remains committed to transparency, accountability, and responsible stewardship of public funds. Through continued collaboration with the Board of Education, the Sacramento County Office of Education, FCMAT, staff, families, and the broader community, the district will work diligently to stabilize its financial position and continue supporting high-quality learning experiences for all students.

2025-2026 First Interim Financial Report



Guiding Principle

All students graduate with the greatest number of post-secondary choices from the widest array of options.

Board of Education
December 18, 2025

Sacramento City Unified School District

Board of Education

Jasjit Singh, President, Area 2
Tara Jeane, 1st Vice President, Area 1
Chinua Rhodes, 2nd Vice President, Area 5
Jose M. Navarro, Area 3
April K. Ybarra, Area 4
Taylor Kayatta, Area 6
Maggie Kemper, Student Board Member

Cabinet

Lisa Allen, Superintendent
Mary Hardin Young, Deputy Superintendent
Brian Heap, Chief Communications Officer
Vacant, Chief Business and Operations Officer
Cancy McArn, Chief Human Resource Officer and Lead Negotiator
Tim Rocco, Chief Information Officer
Yvonne Wright, Chief Academic Officer

TABLE OF CONTENTS

DISTRICT CERTIFICATION OF INTERIM REPORT.....	1
GENERAL FUND	
GENERAL FUND DEFINITION.....	3
GENERAL FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.....	4
SPECIAL REVENUE FUNDS	
SPECIAL REVENUE FUND DEFINITION.....	28
STUDENT ACTIVITY FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.....	29
CHARTER SCHOOLS FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.....	34
ADULT EDUCATION FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.....	40
CHILD DEVELOPMENT FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.....	45
CAFETERIA FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.....	50
CAPITAL PROJECTS FUNDS	
CAPITAL PROJECTS FUND DEFINITION.....	55
BUILDING FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.....	56
CAPITAL FACILITIES FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.....	61
COUNTY SCHOOL FACILITIES - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.....	66
CAPITAL PROJECT FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.....	71
DEBT SERVICES FUNDS	
DEBT SERVICE FUND DEFINITION.....	76
BOND INTEREST AND REDEMPTION FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.....	77
ENTERPRISE FUNDS	
ENTERPRISE FUND DEFINITION.....	81
CAFETERIA ENTERPRISE FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.....	82
PROPRIETARY FUNDS	
PROPRIETARY FUND DEFINITION.....	86
SELF-INSURANCE FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.....	87
AVERAGE DAILY ATTENDANCE.....	91
CRITERIA AND STANDARDS.....	95
EVERY STUDENT SUCCEEDS ACT EXPENDITURE.....	128
INDIRECT COST RATE WORKSHEET.....	130
MULTIYEAR PROJECTIONS.....	135

SPECIAL EDUCATION REVENUEW ALLOCATION	142
SPECIAL EDUCATION MAINTENANCE OF EFFORT	143
CASH FLOW WORKSHEET.....	155

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

Signed: _____

District Superintendent or Designee

Date: _____

Printed Name: Lisa Allen

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 18, 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.

X

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: Cindy Tao

Telephone: 916-693-8359

Title: Assistant Superintendent, Business Services

E-mail: cindy-tao@scusd.edu

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? - If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2024-25) annual payment? - 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
			X	
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? If yes, have there been changes since budget adoption in OPEB liabilities?		X
				X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)? If yes, have there been changes since budget adoption in self-insurance liabilities?		X
				X
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for: - Certificated? (Section S8A, Line 1b) - Classified? (Section S8B, Line 1b) - Management/supervisor/confidential? (Section S8C, Line 1b)	X	
				X
			n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: - Certificated? (Section S8A, Line 3) - Classified? (Section S8B, Line 3)	n/a	
			n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?		X

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

GENERAL FUND

General Fund Definition

The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund. The General Fund also contains categorical programs such as Every Student Succeeds Act (ESSA), Title I, After School Education and Safety (ASES), and others.

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	485,862,174.00	485,862,174.00	90,583,129.78	479,855,565.00	(6,006,609.00)	-1.2%
2) Federal Revenue		8100-8299	0.00	0.00	647,263.33	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,464,964.11	12,464,964.11	7,794,637.45	8,001,560.00	(4,463,404.11)	-35.8%
4) Other Local Revenue		8600-8799	14,585,390.96	14,585,390.96	(755,821.16)	14,910,029.36	324,638.40	2.2%
5) TOTAL, REVENUES			512,912,529.07	512,912,529.07	98,269,209.40	502,767,154.36		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	218,744,200.27	218,744,200.27	63,778,412.83	227,760,878.15	(9,016,677.88)	-4.1%
2) Classified Salaries		2000-2999	64,724,110.31	64,724,110.31	20,154,414.04	63,576,109.62	1,148,000.69	1.8%
3) Employee Benefits		3000-3999	140,684,921.51	140,684,921.51	35,267,237.08	108,315,480.71	32,369,440.80	23.0%
4) Books and Supplies		4000-4999	7,804,267.28	7,804,267.28	901,926.48	6,504,448.04	1,299,819.24	16.7%
5) Services and Other Operating Expenditures		5000-5999	28,936,152.76	28,936,152.76	11,326,176.72	31,099,277.16	(2,163,124.40)	-7.5%
6) Capital Outlay		6000-6999	1,684,908.88	1,684,908.88	(221,194.02)	1,720,772.72	(35,863.84)	-2.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,378,467.00	1,378,467.00	339,533.89	1,378,467.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(12,953,967.38)	(12,953,967.38)	(898,232.84)	(13,847,571.95)	893,604.57	-6.9%
9) TOTAL, EXPENDITURES			451,003,060.63	451,003,060.63	130,648,274.18	426,507,861.45		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			61,909,468.44	61,909,468.44	(32,379,064.78)	76,259,292.91		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,755,880.00	3,755,880.00	0.00	3,755,880.00	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	(147,081,944.23)	(147,081,944.23)	(22,968.02)	(176,536,984.08)	(29,455,039.85)	20.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(143,326,064.23)	(143,326,064.23)	(22,968.02)	(172,781,104.08)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(81,416,595.79)	(81,416,595.79)	(32,402,032.80)	(96,521,811.17)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	62,354,384.48	62,354,384.48		62,354,384.48	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			62,354,384.48	62,354,384.48		62,354,384.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			62,354,384.48	62,354,384.48		62,354,384.48		
2) Ending Balance, June 30 (E + F1e)			(19,062,211.31)	(19,062,211.31)		(34,167,426.69)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	150,000.00	150,000.00		150,000.00		
Stores		9712	103,265.00	103,265.00		103,264.51		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	7,811,730.00	7,811,730.00		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	(27,127,206.31)	(27,127,206.31)		(34,420,691.20)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	290,946,637.00	290,946,637.00	78,954,232.00	232,291,771.00	(58,654,866.00)	-20.2%
Education Protection Account State Aid - Current Year		8012	69,893,387.00	69,893,387.00	22,172,521.00	118,559,000.00	48,665,613.00	69.6%
State Aid - Prior Years		8019	0.00	0.00	(5,911,607.11)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	648,732.00	648,732.00	0.00	648,686.00	(46.00)	0.0%
Timber Yield Tax		8022	0.00	0.00	(14.30)	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	99,671,094.00	99,671,094.00	(156,798.83)	104,254,430.00	4,583,336.00	4.6%
Unsecured Roll Taxes		8042	3,565,525.00	3,565,525.00	(4,949.93)	3,791,291.00	225,766.00	6.3%
Prior Years' Taxes		8043	865,861.00	865,861.00	38,791.12	923,403.00	57,542.00	6.6%
Supplemental Taxes		8044	2,949,989.00	2,949,989.00	(159,513.15)	2,617,554.00	(332,435.00)	-11.3%
Education Revenue Augmentation Fund (ERAF)		8045	19,974,365.00	19,974,365.00	(596,198.97)	19,502,447.00	(471,918.00)	-2.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	15,374,047.00	15,374,047.00	0.00	15,090,532.00	(283,515.00)	-1.8%
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	(1,023.09)	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	(13,288.96)	0.00	0.00	0.0%
Subtotal, LCFF Sources			503,889,637.00	503,889,637.00	94,322,149.78	497,679,114.00	(6,210,523.00)	-1.2%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(18,027,463.00)	(18,027,463.00)	(3,739,020.00)	(17,823,549.00)	203,914.00	-1.1%
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			485,862,174.00	485,862,174.00	90,583,129.78	479,855,565.00	(6,006,609.00)	-1.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		

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)
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	647,263.33	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	647,263.33	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,631,404.11	1,631,404.11	0.00	1,668,000.00	36,595.89	2.2%
Lottery - Unrestricted and Instructional Materials		8560	6,333,560.00	6,333,560.00	966,061.45	6,333,560.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Arts and Music in Schools (Prop 28)	6770	8590						
Specialized Secondary	7370	8590						

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)
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	4,500,000.00	4,500,000.00	6,828,576.00	0.00	(4,500,000.00)	-100.0%
TOTAL, OTHER STATE REVENUE			12,464,964.11	12,464,964.11	7,794,637.45	8,001,560.00	(4,463,404.11)	-35.8%
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	89,889.00	89,889.00	0.00	89,889.00	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	2,282,272.00	2,282,272.00	760,479.08	2,402,403.17	120,131.17	5.3%
Interest		8660	10,223,946.00	10,223,946.00	(594,342.30)	10,223,946.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(1,312,434.56)	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	1,071,280.00	1,071,280.00	0.00	1,071,280.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	918,003.96	918,003.96	390,476.62	1,122,511.19	204,507.23	22.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,585,390.96	14,585,390.96	(755,821.16)	14,910,029.36	324,638.40	2.2%
TOTAL, REVENUES			512,912,529.07	512,912,529.07	98,269,209.40	502,767,154.36	(10,145,374.71)	-2.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	170,797,730.52	170,797,730.52	50,155,959.28	177,329,624.93	(6,531,894.41)	-3.8%
Certificated Pupil Support Salaries		1200	20,690,991.22	20,690,991.22	5,647,629.46	23,393,183.00	(2,702,191.78)	-13.1%
Certificated Supervisors' and Administrators' Salaries		1300	24,231,006.13	24,231,006.13	7,674,727.88	23,969,569.32	261,436.81	1.1%
Other Certificated Salaries		1900	3,024,472.40	3,024,472.40	300,096.21	3,068,500.90	(44,028.50)	-1.5%
TOTAL, CERTIFICATED SALARIES			218,744,200.27	218,744,200.27	63,778,412.83	227,760,878.15	(9,016,677.88)	-4.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,332,073.43	3,332,073.43	647,878.53	5,376,292.37	(2,044,218.94)	-61.3%
Classified Support Salaries		2200	24,779,117.97	24,779,117.97	8,027,031.95	23,815,941.88	963,176.09	3.9%
Classified Supervisors' and Administrators' Salaries		2300	10,192,713.89	10,192,713.89	3,157,952.29	8,442,885.79	1,749,828.10	17.2%
Clerical, Technical and Office Salaries		2400	22,002,558.53	22,002,558.53	7,299,781.40	21,782,445.92	220,112.61	1.0%
Other Classified Salaries		2900	4,417,646.49	4,417,646.49	1,021,769.87	4,158,543.66	259,102.83	5.9%
TOTAL, CLASSIFIED SALARIES			64,724,110.31	64,724,110.31	20,154,414.04	63,576,109.62	1,148,000.69	1.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	40,765,295.30	40,765,295.30	11,849,979.86	38,999,131.06	1,766,164.24	4.3%
PERS		3201-3202	18,316,855.91	18,316,855.91	5,194,917.55	17,390,642.42	926,213.49	5.1%
OASDI/Medicare/Alternative		3301-3302	9,886,289.79	9,886,289.79	2,517,929.10	11,156,589.14	(1,270,299.35)	-12.8%
Health and Welfare Benefits		3401-3402	49,578,358.28	49,578,358.28	9,901,322.66	19,162,373.21	30,415,985.07	61.3%
Unemployment Insurance		3501-3502	141,282.93	141,282.93	41,779.20	139,724.22	1,558.71	1.1%
Workers' Compensation		3601-3602	4,250,612.83	4,250,612.83	1,259,236.26	4,192,202.23	58,410.60	1.4%
OPEB, Allocated		3701-3702	17,705,989.04	17,705,989.04	4,488,847.12	17,232,498.80	473,490.24	2.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	40,237.43	40,237.43	13,225.33	42,319.63	(2,082.20)	-5.2%
TOTAL, EMPLOYEE BENEFITS			140,684,921.51	140,684,921.51	35,267,237.08	108,315,480.71	32,369,440.80	23.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	85,026.00	85,026.00	43.33	78,114.12	6,911.88	8.1%
Books and Other Reference Materials		4200	165,329.00	165,329.00	7,927.24	175,418.68	(10,089.68)	-6.1%
Materials and Supplies		4300	6,859,787.17	6,859,787.17	835,254.79	5,150,675.79	1,709,111.38	24.9%
Noncapitalized Equipment		4400	694,125.11	694,125.11	58,701.12	1,100,239.45	(406,114.34)	-58.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,804,267.28	7,804,267.28	901,926.48	6,504,448.04	1,299,819.24	16.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,674,783.94	3,674,783.94	569,190.03	4,891,215.64	(1,216,431.70)	-33.1%
Travel and Conferences		5200	682,875.56	682,875.56	22,309.40	86,864.69	596,010.87	87.3%
Dues and Memberships		5300	200,592.00	200,592.00	154,926.54	224,927.00	(24,335.00)	-12.1%
Insurance		5400-5450	3,865,191.54	3,865,191.54	15,043.51	5,956,211.94	(2,091,020.40)	-54.1%
Operations and Housekeeping Services		5500	42,000.00	42,000.00	5,029,127.70	15,166,459.98	(15,124,459.98)	-36,010.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,832,481.20	1,832,481.20	183,846.09	1,776,990.75	55,490.45	3.0%

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)
Transfers of Direct Costs		5710	(406,369.69)	(406,369.69)	(51,336.23)	(540,373.99)	134,004.30	-33.0%
Transfers of Direct Costs - Interfund		5750	(1,598,916.00)	(1,598,916.00)	(36,077.67)	(1,663,934.28)	65,018.28	-4.1%
Professional/Consulting Services and Operating Expenditures		5800	19,059,191.69	19,059,191.69	5,082,144.40	3,997,352.19	15,061,839.50	79.0%
Communications		5900	1,584,322.52	1,584,322.52	357,002.95	1,203,563.24	380,759.28	24.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,936,152.76	28,936,152.76	11,326,176.72	31,099,277.16	(2,163,124.40)	-7.5%
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	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	16,158.59	(16,158.59)	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	1,620,908.88	1,620,908.88	(221,194.02)	1,640,614.13	(19,705.25)	-1.2%
Equipment Replacement		6500	64,000.00	64,000.00	0.00	64,000.00	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			1,684,908.88	1,684,908.88	(221,194.02)	1,720,772.72	(35,863.84)	-2.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,367,932.00	1,367,932.00	337,373.00	1,367,932.00	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%
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	10,535.00	10,535.00	2,160.89	10,535.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,378,467.00	1,378,467.00	339,533.89	1,378,467.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Indirect Costs		7310	(10,719,859.71)	(10,719,859.71)	(891,951.63)	(11,450,270.16)	730,410.45	-6.8%
Transfers of Indirect Costs - Interfund		7350	(2,234,107.67)	(2,234,107.67)	(6,281.21)	(2,397,301.79)	163,194.12	-7.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(12,953,967.38)	(12,953,967.38)	(898,232.84)	(13,847,571.95)	893,604.57	-6.9%
TOTAL, EXPENDITURES			451,003,060.63	451,003,060.63	130,648,274.18	426,507,861.45	24,495,199.18	5.4%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,755,880.00	3,755,880.00	0.00	3,755,880.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,755,880.00	3,755,880.00	0.00	3,755,880.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(147,081,944.23)	(147,081,944.23)	(22,968.02)	(176,536,984.08)	(29,455,039.85)	20.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(147,081,944.23)	(147,081,944.23)	(22,968.02)	(176,536,984.08)	(29,455,039.85)	20.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(143,326,064.23)	(143,326,064.23)	(22,968.02)	(172,781,104.08)	(29,455,039.85)	20.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,688,064.00	2,688,064.00	0.00	2,688,064.00	0.00	0.0%
2) Federal Revenue		8100-8299	52,969,002.84	52,969,002.84	10,238,238.64	51,472,813.22	(1,496,189.62)	-2.8%
3) Other State Revenue		8300-8599	116,141,142.11	116,141,142.11	54,658,925.28	150,199,463.23	34,058,321.12	29.3%
4) Other Local Revenue		8600-8799	7,946,272.00	7,946,272.00	4,583,376.87	9,371,572.41	1,425,300.41	17.9%
5) TOTAL, REVENUES			179,744,480.95	179,744,480.95	69,480,540.79	213,731,912.86		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	89,182,004.10	89,182,004.10	26,608,147.37	98,288,606.43	(9,106,602.33)	-10.2%
2) Classified Salaries		2000-2999	55,539,782.10	55,539,782.10	12,535,452.04	42,731,174.38	12,808,607.72	23.1%
3) Employee Benefits		3000-3999	123,549,803.93	123,549,803.93	33,113,195.71	114,990,978.53	8,558,825.40	6.9%
4) Books and Supplies		4000-4999	19,207,716.20	19,207,716.20	1,241,946.44	35,114,722.45	(15,907,006.25)	-82.8%
5) Services and Other Operating Expenditures		5000-5999	34,865,143.54	34,865,143.54	7,057,520.31	122,783,065.57	(87,917,922.03)	-252.2%
6) Capital Outlay		6000-6999	7,069,360.89	7,069,360.89	4,036,264.08	6,398,506.09	670,854.80	9.5%
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	10,719,859.71	10,719,859.71	891,951.63	11,450,270.16	(730,410.45)	-6.8%
9) TOTAL, EXPENDITURES			340,133,670.47	340,133,670.47	85,484,477.58	431,757,323.61		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(160,389,189.52)	(160,389,189.52)	(16,003,936.79)	(218,025,410.75)		
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	147,081,944.23	147,081,944.23	22,968.02	176,536,984.08	29,455,039.85	20.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			147,081,944.23	147,081,944.23	22,968.02	176,536,984.08		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,307,245.29)	(13,307,245.29)	(15,980,968.77)	(41,488,426.67)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	94,775,273.90	94,775,273.90		94,775,273.90	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			94,775,273.90	94,775,273.90		94,775,273.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			94,775,273.90	94,775,273.90		94,775,273.90		
2) Ending Balance, June 30 (E + F1e)			81,468,028.61	81,468,028.61		53,286,847.23		
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	2,493,571.00	2,493,571.00		0.00		
b) Restricted		9740	81,024,449.91	81,024,449.91		53,286,847.23		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(2,049,992.30)	(2,049,992.30)		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	2,688,064.00	2,688,064.00	0.00	2,688,064.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,688,064.00	2,688,064.00	0.00	2,688,064.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	10,223,915.00	10,223,915.00	0.00	10,499,941.53	276,026.53	2.7%
Special Education Discretionary Grants		8182	895,263.00	895,263.00	0.00	895,263.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
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	28,515,904.75	28,515,904.75	5,870,356.00	25,421,549.34	(3,094,355.41)	-10.9%
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	1,996,976.00	1,996,976.00	113,016.15	1,772,772.15	(224,203.85)	-11.2%
Title III, Immigrant Student Program	4201	8290	212,771.00	212,771.00	150,250.71	559,977.78	347,206.78	163.2%
Title III, English Learner Program	4203	8290	1,145,901.00	1,145,901.00	229,222.18	1,761,623.08	615,722.08	53.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	5,947,442.25	5,947,442.25	1,204,922.00	6,565,929.34	618,487.09	10.4%
Career and Technical Education	3500-3599	8290	529,284.00	529,284.00	0.00	463,430.00	(65,854.00)	-12.4%
All Other Federal Revenue	All Other	8290	3,501,545.84	3,501,545.84	2,670,471.60	3,532,327.00	30,781.16	0.9%
TOTAL, FEDERAL REVENUE			52,969,002.84	52,969,002.84	10,238,238.64	51,472,813.22	(1,496,189.62)	-2.8%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	33,894,591.00	33,894,591.00	11,730,027.00	32,600,985.00	(1,293,606.00)	-3.8%
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	2,719,120.00	2,719,120.00	103,828.33	2,719,120.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	19,407,883.00	19,407,883.00	16,806,056.00	34,536,056.00	15,128,173.00	77.9%
After School Education and Safety (ASES)	6010	8590	9,045,876.16	9,045,876.16	4,320,294.15	8,881,684.82	(164,191.34)	-1.8%
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	1,277,448.00	1,277,448.00	1,917,036.33	1,917,036.33	639,588.33	50.1%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	399,070.00	399,070.00	0.00	200,707.10	(198,362.90)	-49.7%
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	5,639,266.00	5,639,266.00	2,380,189.00	6,600,239.00	960,973.00	17.0%
Specialized Secondary	7370	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)
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	43,757,887.95	43,757,887.95	17,401,494.47	62,743,634.98	18,985,747.03	43.4%
TOTAL, OTHER STATE REVENUE			116,141,142.11	116,141,142.11	54,658,925.28	150,199,463.23	34,058,321.12	29.3%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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	360,085.00	360,085.00	91,046.81	360,085.00	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	7,586,187.00	7,586,187.00	4,492,330.06	9,011,487.41	1,425,300.41	18.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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			7,946,272.00	7,946,272.00	4,583,376.87	9,371,572.41	1,425,300.41	17.9%
TOTAL, REVENUES			179,744,480.95	179,744,480.95	69,480,540.79	213,731,912.86	33,987,431.91	18.9%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	55,785,876.84	55,785,876.84	16,666,070.26	64,290,278.81	(8,504,401.97)	-15.2%
Certificated Pupil Support Salaries		1200	11,743,367.26	11,743,367.26	3,584,804.24	11,670,683.31	72,683.95	0.6%
Certificated Supervisors' and Administrators' Salaries		1300	4,509,335.81	4,509,335.81	2,077,464.20	4,829,285.11	(319,949.30)	-7.1%
Other Certificated Salaries		1900	17,143,424.19	17,143,424.19	4,279,808.67	17,498,359.20	(354,935.01)	-2.1%
TOTAL, CERTIFICATED SALARIES			89,182,004.10	89,182,004.10	26,608,147.37	98,288,606.43	(9,106,602.33)	-10.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	28,992,697.56	28,992,697.56	4,758,298.68	18,085,133.17	10,907,564.39	37.6%
Classified Support Salaries		2200	14,678,308.59	14,678,308.59	4,079,103.90	11,935,460.44	2,742,848.15	18.7%
Classified Supervisors' and Administrators' Salaries		2300	3,506,876.92	3,506,876.92	1,246,335.50	3,748,374.07	(241,497.15)	-6.9%
Clerical, Technical and Office Salaries		2400	4,194,206.82	4,194,206.82	1,532,698.56	4,610,225.51	(416,018.69)	-9.9%
Other Classified Salaries		2900	4,167,692.21	4,167,692.21	919,015.40	4,351,981.19	(184,288.98)	-4.4%
TOTAL, CLASSIFIED SALARIES			55,539,782.10	55,539,782.10	12,535,452.04	42,731,174.38	12,808,607.72	23.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	40,457,072.79	40,457,072.79	4,804,918.51	41,032,772.14	(575,699.35)	-1.4%
PERS		3201-3202	11,755,987.20	11,755,987.20	3,357,323.33	9,192,035.06	2,563,952.14	21.8%
OASDI/Medicare/Alternative		3301-3302	5,778,442.46	5,778,442.46	1,389,748.54	4,788,122.90	990,319.56	17.1%
Health and Welfare Benefits		3401-3402	53,037,666.20	53,037,666.20	20,989,599.75	51,130,047.27	1,907,618.93	3.6%
Unemployment Insurance		3501-3502	71,298.24	71,298.24	19,412.20	61,125.42	10,172.82	14.3%
Workers' Compensation		3601-3602	1,867,296.81	1,867,296.81	587,154.89	1,799,928.36	67,368.45	3.6%
OPEB, Allocated		3701-3702	10,572,070.57	10,572,070.57	1,960,630.58	6,976,055.07	3,596,015.50	34.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	9,969.66	9,969.66	4,407.91	10,892.31	(922.65)	-9.3%
TOTAL, EMPLOYEE BENEFITS			123,549,803.93	123,549,803.93	33,113,195.71	114,990,978.53	8,558,825.40	6.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,719,120.00	2,719,120.00	20,283.91	1,329,800.62	1,389,319.38	51.1%
Books and Other Reference Materials		4200	58,707.00	58,707.00	3,216.76	3,323,509.67	(3,264,802.67)	-5,561.2%
Materials and Supplies		4300	15,011,093.56	15,011,093.56	584,533.83	29,079,540.83	(14,068,447.27)	-93.7%
Noncapitalized Equipment		4400	1,418,795.64	1,418,795.64	633,482.36	1,381,441.75	37,353.89	2.6%
Food		4700	0.00	0.00	429.58	429.58	(429.58)	New
TOTAL, BOOKS AND SUPPLIES			19,207,716.20	19,207,716.20	1,241,946.44	35,114,722.45	(15,907,006.25)	-82.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	20,420,894.78	20,420,894.78	4,556,040.10	100,162,812.06	(79,741,917.28)	-390.5%
Travel and Conferences		5200	675,009.22	675,009.22	13,931.74	992,906.60	(317,897.38)	-47.1%
Dues and Memberships		5300	8,200.00	8,200.00	6,622.00	9,388.99	(1,188.99)	-14.5%
Insurance		5400-5450	0.00	0.00	0.00	175.00	(175.00)	New
Operations and Housekeeping Services		5500	105,000.00	105,000.00	0.00	105,000.00	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)
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	953,683.40	953,683.40	29,298.67	489,081.38	464,602.02	48.7%
Transfers of Direct Costs		5710	406,369.69	406,369.69	51,336.23	540,373.99	(134,004.30)	-33.0%
Transfers of Direct Costs - Interfund		5750	(81,290.13)	(81,290.13)	39,964.56	(38,901.82)	(42,388.31)	52.1%
Professional/Consulting Services and Operating Expenditures		5800	12,344,076.58	12,344,076.58	2,357,681.82	20,479,552.37	(8,135,475.79)	-65.9%
Communications		5900	33,200.00	33,200.00	2,645.19	42,677.00	(9,477.00)	-28.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			34,865,143.54	34,865,143.54	7,057,520.31	122,783,065.57	(87,917,922.03)	-252.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	14,211.69	15,000.00	(15,000.00)	New
Buildings and Improvements of Buildings		6200	2,227,803.54	2,227,803.54	809,998.15	749,755.87	1,478,047.67	66.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	4,841,557.35	4,841,557.35	3,212,054.24	5,547,050.22	(705,492.87)	-14.6%
Equipment Replacement		6500	0.00	0.00	0.00	7,500.00	(7,500.00)	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	79,200.00	(79,200.00)	New
TOTAL, CAPITAL OUTLAY			7,069,360.89	7,069,360.89	4,036,264.08	6,398,506.09	670,854.80	9.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	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%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	10,719,859.71	10,719,859.71	891,951.63	11,450,270.16	(730,410.45)	-6.8%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			10,719,859.71	10,719,859.71	891,951.63	11,450,270.16	(730,410.45)	-6.8%
TOTAL, EXPENDITURES			340,133,670.47	340,133,670.47	85,484,477.58	431,757,323.61	(91,623,653.14)	-26.9%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	147,081,944.23	147,081,944.23	22,968.02	176,536,984.08	29,455,039.85	20.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			147,081,944.23	147,081,944.23	22,968.02	176,536,984.08	29,455,039.85	20.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			147,081,944.23	147,081,944.23	22,968.02	176,536,984.08	(29,455,039.85)	-20.0%

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	488,550,238.00	488,550,238.00	90,583,129.78	482,543,629.00	(6,006,609.00)	-1.2%
2) Federal Revenue		8100-8299	52,969,002.84	52,969,002.84	10,885,501.97	51,472,813.22	(1,496,189.62)	-2.8%
3) Other State Revenue		8300-8599	128,606,106.22	128,606,106.22	62,453,562.73	158,201,023.23	29,594,917.01	23.0%
4) Other Local Revenue		8600-8799	22,531,662.96	22,531,662.96	3,827,555.71	24,281,601.77	1,749,938.81	7.8%
5) TOTAL, REVENUES			692,657,010.02	692,657,010.02	167,749,750.19	716,499,067.22		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	307,926,204.37	307,926,204.37	90,386,560.20	326,049,484.58	(18,123,280.21)	-5.9%
2) Classified Salaries		2000-2999	120,263,892.41	120,263,892.41	32,689,866.08	106,307,284.00	(13,956,608.41)	-11.6%
3) Employee Benefits		3000-3999	264,234,725.44	264,234,725.44	68,380,432.79	223,306,459.24	(40,928,266.20)	-15.5%
4) Books and Supplies		4000-4999	27,011,983.48	27,011,983.48	2,143,872.92	41,619,170.49	(14,607,187.01)	-54.1%
5) Services and Other Operating Expenditures		5000-5999	63,801,296.30	63,801,296.30	18,383,697.03	153,882,342.73	(90,081,046.43)	-141.2%
6) Capital Outlay		6000-6999	8,754,269.77	8,754,269.77	3,815,070.06	8,119,278.81	(634,990.96)	-7.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,378,467.00	1,378,467.00	339,533.89	1,378,467.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,234,107.67)	(2,234,107.67)	(6,281.21)	(2,397,301.79)	163,194.12	-7.3%
9) TOTAL, EXPENDITURES			791,136,731.10	791,136,731.10	216,132,751.76	858,265,185.06		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(98,479,721.08)	(98,479,721.08)	(48,383,001.57)	(141,766,117.84)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,755,880.00	3,755,880.00	0.00	3,755,880.00	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			3,755,880.00	3,755,880.00	0.00	3,755,880.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(94,723,841.08)	(94,723,841.08)	(48,383,001.57)	(138,010,237.84)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	157,129,658.38	157,129,658.38		157,129,658.38	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			157,129,658.38	157,129,658.38		157,129,658.38		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			157,129,658.38	157,129,658.38		157,129,658.38		
2) Ending Balance, June 30 (E + F1e)			62,405,817.30	62,405,817.30		19,119,420.54		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	150,000.00	150,000.00		150,000.00		
Stores		9712	103,265.00	103,265.00		103,264.51		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	2,493,571.00	2,493,571.00		0.00		
b) Restricted		9740	81,024,449.91	81,024,449.91		53,286,847.23		
c) Committed								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	7,811,730.00	7,811,730.00		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	(29,177,198.61)	(29,177,198.61)		(34,420,691.20)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	290,946,637.00	290,946,637.00	78,954,232.00	232,291,771.00	(58,654,866.00)	-20.2%
Education Protection Account State Aid - Current Year		8012	69,893,387.00	69,893,387.00	22,172,521.00	118,559,000.00	48,665,613.00	69.6%
State Aid - Prior Years		8019	0.00	0.00	(5,911,607.11)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	648,732.00	648,732.00	0.00	648,686.00	(46.00)	0.0%
Timber Yield Tax		8022	0.00	0.00	(14.30)	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	99,671,094.00	99,671,094.00	(156,798.83)	104,254,430.00	4,583,336.00	4.6%
Unsecured Roll Taxes		8042	3,565,525.00	3,565,525.00	(4,949.93)	3,791,291.00	225,766.00	6.3%
Prior Years' Taxes		8043	865,861.00	865,861.00	38,791.12	923,403.00	57,542.00	6.6%
Supplemental Taxes		8044	2,949,989.00	2,949,989.00	(159,513.15)	2,617,554.00	(332,435.00)	-11.3%
Education Revenue Augmentation Fund (ERAF)		8045	19,974,365.00	19,974,365.00	(596,198.97)	19,502,447.00	(471,918.00)	-2.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	15,374,047.00	15,374,047.00	0.00	15,090,532.00	(283,515.00)	-1.8%
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	(1,023.09)	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	(13,288.96)	0.00	0.00	0.0%
Subtotal, LCFF Sources			503,889,637.00	503,889,637.00	94,322,149.78	497,679,114.00	(6,210,523.00)	-1.2%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(18,027,463.00)	(18,027,463.00)	(3,739,020.00)	(17,823,549.00)	203,914.00	-1.1%
Property Taxes Transfers		8097	2,688,064.00	2,688,064.00	0.00	2,688,064.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			488,550,238.00	488,550,238.00	90,583,129.78	482,543,629.00	(6,006,609.00)	-1.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	10,223,915.00	10,223,915.00	0.00	10,499,941.53	276,026.53	2.7%
Special Education Discretionary Grants		8182	895,263.00	895,263.00	0.00	895,263.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%

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)
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	647,263.33	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	28,515,904.75	28,515,904.75	5,870,356.00	25,421,549.34	(3,094,355.41)	-10.9%
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	1,996,976.00	1,996,976.00	113,016.15	1,772,772.15	(224,203.85)	-11.2%
Title III, Immigrant Student Program	4201	8290	212,771.00	212,771.00	150,250.71	559,977.78	347,206.78	163.2%
Title III, English Learner Program	4203	8290	1,145,901.00	1,145,901.00	229,222.18	1,761,623.08	615,722.08	53.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	5,947,442.25	5,947,442.25	1,204,922.00	6,565,929.34	618,487.09	10.4%
Career and Technical Education	3500-3599	8290	529,284.00	529,284.00	0.00	463,430.00	(65,854.00)	-12.4%
All Other Federal Revenue	All Other	8290	3,501,545.84	3,501,545.84	2,670,471.60	3,532,327.00	30,781.16	0.9%
TOTAL, FEDERAL REVENUE			52,969,002.84	52,969,002.84	10,885,501.97	51,472,813.22	(1,496,189.62)	-2.8%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	33,894,591.00	33,894,591.00	11,730,027.00	32,600,985.00	(1,293,606.00)	-3.8%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,631,404.11	1,631,404.11	0.00	1,668,000.00	36,595.89	2.2%
Lottery - Unrestricted and Instructional Materials		8560	9,052,680.00	9,052,680.00	1,069,889.78	9,052,680.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	19,407,883.00	19,407,883.00	16,806,056.00	34,536,056.00	15,128,173.00	77.9%
After School Education and Safety (ASES)	6010	8590	9,045,876.16	9,045,876.16	4,320,294.15	8,881,684.82	(164,191.34)	-1.8%
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	1,277,448.00	1,277,448.00	1,917,036.33	1,917,036.33	639,588.33	50.1%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	399,070.00	399,070.00	0.00	200,707.10	(198,362.90)	-49.7%
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	5,639,266.00	5,639,266.00	2,380,189.00	6,600,239.00	960,973.00	17.0%
Specialized Secondary	7370	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)
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	48,257,887.95	48,257,887.95	24,230,070.47	62,743,634.98	14,485,747.03	30.0%
TOTAL, OTHER STATE REVENUE			128,606,106.22	128,606,106.22	62,453,562.73	158,201,023.23	29,594,917.01	23.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	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	89,889.00	89,889.00	0.00	89,889.00	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	2,642,357.00	2,642,357.00	851,525.89	2,762,488.17	120,131.17	4.5%
Interest		8660	10,223,946.00	10,223,946.00	(594,342.30)	10,223,946.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(1,312,434.56)	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	1,071,280.00	1,071,280.00	0.00	1,071,280.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	8,504,190.96	8,504,190.96	4,882,806.68	10,133,998.60	1,629,807.64	19.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%

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)
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			22,531,662.96	22,531,662.96	3,827,555.71	24,281,601.77	1,749,938.81	7.8%
TOTAL, REVENUES			692,657,010.02	692,657,010.02	167,749,750.19	716,499,067.22	23,842,057.20	3.4%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	226,583,607.36	226,583,607.36	66,822,029.54	241,619,903.74	(15,036,296.38)	-6.6%
Certificated Pupil Support Salaries		1200	32,434,358.48	32,434,358.48	9,232,433.70	35,063,866.31	(2,629,507.83)	-8.1%
Certificated Supervisors' and Administrators' Salaries		1300	28,740,341.94	28,740,341.94	9,752,192.08	28,798,854.43	(58,512.49)	-0.2%
Other Certificated Salaries		1900	20,167,896.59	20,167,896.59	4,579,904.88	20,566,860.10	(398,963.51)	-2.0%
TOTAL, CERTIFICATED SALARIES			307,926,204.37	307,926,204.37	90,386,560.20	326,049,484.58	(18,123,280.21)	-5.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	32,324,770.99	32,324,770.99	5,406,177.21	23,461,425.54	8,863,345.45	27.4%
Classified Support Salaries		2200	39,457,426.56	39,457,426.56	12,106,135.85	35,751,402.32	3,706,024.24	9.4%
Classified Supervisors' and Administrators' Salaries		2300	13,699,590.81	13,699,590.81	4,404,287.79	12,191,259.86	1,508,330.95	11.0%
Clerical, Technical and Office Salaries		2400	26,196,765.35	26,196,765.35	8,832,479.96	26,392,671.43	(195,906.08)	-0.7%
Other Classified Salaries		2900	8,585,338.70	8,585,338.70	1,940,785.27	8,510,524.85	74,813.85	0.9%
TOTAL, CLASSIFIED SALARIES			120,263,892.41	120,263,892.41	32,689,866.08	106,307,284.00	13,956,608.41	11.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	81,222,368.09	81,222,368.09	16,654,898.37	80,031,903.20	1,190,464.89	1.5%
PERS		3201-3202	30,072,843.11	30,072,843.11	8,552,240.88	26,582,677.48	3,490,165.63	11.6%
OASDI/Medicare/Alternative		3301-3302	15,664,732.25	15,664,732.25	3,907,677.64	15,944,712.04	(279,979.79)	-1.8%
Health and Welfare Benefits		3401-3402	102,616,024.48	102,616,024.48	30,890,922.41	70,292,420.48	32,323,604.00	31.5%
Unemployment Insurance		3501-3502	212,581.17	212,581.17	61,191.40	200,849.64	11,731.53	5.5%
Workers' Compensation		3601-3602	6,117,909.64	6,117,909.64	1,846,391.15	5,992,130.59	125,779.05	2.1%
OPEB, Allocated		3701-3702	28,278,059.61	28,278,059.61	6,449,477.70	24,208,553.87	4,069,505.74	14.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	50,207.09	50,207.09	17,633.24	53,211.94	(3,004.85)	-6.0%
TOTAL, EMPLOYEE BENEFITS			264,234,725.44	264,234,725.44	68,380,432.79	223,306,459.24	40,928,266.20	15.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,804,146.00	2,804,146.00	20,327.24	1,407,914.74	1,396,231.26	49.8%
Books and Other Reference Materials		4200	224,036.00	224,036.00	11,144.00	3,498,928.35	(3,274,892.35)	-1,461.8%
Materials and Supplies		4300	21,870,880.73	21,870,880.73	1,419,788.62	34,230,216.62	(12,359,335.89)	-56.5%
Noncapitalized Equipment		4400	2,112,920.75	2,112,920.75	692,183.48	2,481,681.20	(368,760.45)	-17.5%
Food		4700	0.00	0.00	429.58	429.58	(429.58)	New
TOTAL, BOOKS AND SUPPLIES			27,011,983.48	27,011,983.48	2,143,872.92	41,619,170.49	(14,607,187.01)	-54.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	24,095,678.72	24,095,678.72	5,125,230.13	105,054,027.70	(80,958,348.98)	-336.0%
Travel and Conferences		5200	1,357,884.78	1,357,884.78	36,241.14	1,079,771.29	278,113.49	20.5%
Dues and Memberships		5300	208,792.00	208,792.00	161,548.54	234,315.99	(25,523.99)	-12.2%
Insurance		5400-5450	3,865,191.54	3,865,191.54	15,043.51	5,956,386.94	(2,091,195.40)	-54.1%
Operations and Housekeeping Services		5500	147,000.00	147,000.00	5,029,127.70	15,271,459.98	(15,124,459.98)	-10,288.7%

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)
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,786,164.60	2,786,164.60	213,144.76	2,266,072.13	520,092.47	18.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,680,206.13)	(1,680,206.13)	3,886.89	(1,702,836.10)	22,629.97	-1.3%
Professional/Consulting Services and Operating Expenditures		5800	31,403,268.27	31,403,268.27	7,439,826.22	24,476,904.56	6,926,363.71	22.1%
Communications		5900	1,617,522.52	1,617,522.52	359,648.14	1,246,240.24	371,282.28	23.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			63,801,296.30	63,801,296.30	18,383,697.03	153,882,342.73	(90,081,046.43)	-141.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	14,211.69	15,000.00	(15,000.00)	New
Buildings and Improvements of Buildings		6200	2,227,803.54	2,227,803.54	809,998.15	765,914.46	1,461,889.08	65.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	6,462,466.23	6,462,466.23	2,990,860.22	7,187,664.35	(725,198.12)	-11.2%
Equipment Replacement		6500	64,000.00	64,000.00	0.00	71,500.00	(7,500.00)	-11.7%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	79,200.00	(79,200.00)	New
TOTAL, CAPITAL OUTLAY			8,754,269.77	8,754,269.77	3,815,070.06	8,119,278.81	634,990.96	7.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,367,932.00	1,367,932.00	337,373.00	1,367,932.00	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%
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	10,535.00	10,535.00	2,160.89	10,535.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,378,467.00	1,378,467.00	339,533.89	1,378,467.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(2,234,107.67)	(2,234,107.67)	(6,281.21)	(2,397,301.79)	163,194.12	-7.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,234,107.67)	(2,234,107.67)	(6,281.21)	(2,397,301.79)	163,194.12	-7.3%
TOTAL, EXPENDITURES			791,136,731.10	791,136,731.10	216,132,751.76	858,265,185.06	(67,128,453.96)	-8.5%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,755,880.00	3,755,880.00	0.00	3,755,880.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,755,880.00	3,755,880.00	0.00	3,755,880.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,755,880.00	3,755,880.00	0.00	3,755,880.00	0.00	0.0%

Resource	Description	2025-26 Projected Totals
2600	Expanded Learning Opportunities Program	.08
3345	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	8.40
5810	Other Restricted Federal	429,256.04
6211	Literacy Coaches and Reading Specialists Grant Program	1,871,209.77
6300	Lottery: Instructional Materials	1,250,000.00
6332	CA Community Schools Partnership Act - Implementation Grant	1,721,454.00
6383	Golden State Pathways Program	226,055.63
6546	Mental Health-Related Services	4,742.64
6547	Special Education Early Intervention Preschool Grant	1,101,920.93
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	6,600,239.00
7399	LCFF Equity Multiplier	4,457,760.96
7810	Other Restricted State	476,735.04
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	10,453,740.74
9010	Other Restricted Local	24,693,724.00
Total, Restricted Balance		53,286,847.23

SPECIAL REVENUE FUNDS

Special Revenue Funds Definition

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. This classification includes the Student Activity Fund, Charter Schools Fund, Adult Education Fund, Child Development Fund, and Cafeteria Fund.

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	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,670,478.54	1,670,478.54		1,670,478.54	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,670,478.54	1,670,478.54		1,670,478.54		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,670,478.54	1,670,478.54		1,670,478.54		
2) Ending Balance, June 30 (E + F1e)			1,670,478.54	1,670,478.54		1,670,478.54		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,670,478.54	1,670,478.54		1,670,478.54		
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

2025-26 First Interim
Student Activity Special Revenue Fund
Revenues, Expenditures, and Changes In Fund Balance

34 67439 0000000
Form 081
G818P8K9JF(2025-26)

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			0.00	0.00	0.00	0.00		
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			0.00	0.00	0.00	0.00		
(a - b + c - d + e)								

Resource	Description	2025-26 Project Year Totals
8210	Student Activity Funds	1,670,478.54
Total, Restricted Balance		1,670,478.54

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	19,107,429.67	19,107,429.67	5,094,393.00	19,107,429.67	0.00	0.0%
2) Federal Revenue		8100-8299	493,958.00	493,958.00	0.00	493,958.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,123,501.94	4,123,501.94	852,680.17	4,709,235.06	585,733.12	14.2%
4) Other Local Revenue		8600-8799	29,150.00	29,150.00	(107,075.96)	29,150.00	0.00	0.0%
5) TOTAL, REVENUES			23,754,039.61	23,754,039.61	5,839,997.21	24,339,772.73		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	10,242,252.97	10,242,252.97	2,981,612.43	10,837,842.78	(595,589.81)	-5.8%
2) Classified Salaries		2000-2999	1,900,672.10	1,900,672.10	612,071.33	2,053,861.23	(153,189.13)	-8.1%
3) Employee Benefits		3000-3999	8,384,972.82	8,384,972.82	1,923,731.80	8,590,297.00	(205,324.18)	-2.4%
4) Books and Supplies		4000-4999	1,362,168.65	1,362,168.65	38,565.75	1,565,835.67	(203,667.02)	-15.0%
5) Services and Other Operating Expenditures		5000-5999	3,445,738.38	3,445,738.38	320,237.39	6,040,153.53	(2,594,415.15)	-75.3%
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	205,784.01	205,784.01	3,066.91	277,995.28	(72,211.27)	-35.1%
9) TOTAL, EXPENDITURES			25,541,588.93	25,541,588.93	5,879,285.61	29,365,985.49		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,787,549.32)	(1,787,549.32)	(39,288.40)	(5,026,212.76)		
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	3,755,880.00	3,755,880.00	0.00	3,755,880.00	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			(3,755,880.00)	(3,755,880.00)	0.00	(3,755,880.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,543,429.32)	(5,543,429.32)	(39,288.40)	(8,782,092.76)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,703,315.74	12,703,315.74		12,703,315.74	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,703,315.74	12,703,315.74		12,703,315.74		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,703,315.74	12,703,315.74		12,703,315.74		
2) Ending Balance, June 30 (E + F1e)			7,159,886.42	7,159,886.42		3,921,222.98		
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	3,960,384.03	3,960,384.03		657,739.47		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	3,302,903.78	3,302,903.78		3,263,483.51		
Charter Fund	0000	9780		3,302,903.78				
Charter Fund	0000	9780	3,302,903.78					
Charter Fund	0000	9780				3,263,483.51		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(103,401.39)	(103,401.39)		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	12,811,047.67	12,811,047.67	3,351,376.00	12,811,047.67	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	1,907,756.00	1,907,756.00	753,388.00	1,907,756.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(143,298.00)	0.00	0.00	0.0%
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	4,388,626.00	4,388,626.00	1,132,927.00	4,388,626.00	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			19,107,429.67	19,107,429.67	5,094,393.00	19,107,429.67	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	493,958.00	493,958.00	0.00	493,958.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			493,958.00	493,958.00	0.00	493,958.00	0.00	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%

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		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	45,438.00	45,438.00	0.00	45,438.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	382,662.00	382,662.00	81,317.00	382,662.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	2,243,821.00	2,243,821.00	311,418.17	2,247,875.00	4,054.00	0.2%
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%
Drug/Alcohol/Tobacco Funds	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%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	247,295.00	247,295.00	98,332.00	247,295.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,204,285.94	1,204,285.94	361,613.00	1,785,965.06	581,679.12	48.3%
TOTAL, OTHER STATE REVENUE			4,123,501.94	4,123,501.94	852,680.17	4,709,235.06	585,733.12	14.2%
OTHER LOCAL REVENUE								
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	1,078.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(108,153.96)	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
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%
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	29,150.00	29,150.00	0.00	29,150.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	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			29,150.00	29,150.00	(107,075.96)	29,150.00	0.00	0.0%
TOTAL, REVENUES			23,754,039.61	23,754,039.61	5,839,997.21	24,339,772.73		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	8,651,877.00	8,651,877.00	2,437,107.45	9,069,234.71	(417,357.71)	-4.8%
Certificated Pupil Support Salaries		1200	413,848.66	413,848.66	116,949.22	423,056.50	(9,207.84)	-2.2%
Certificated Supervisors' and Administrators' Salaries		1300	1,136,389.73	1,136,389.73	387,292.30	1,150,471.98	(14,082.25)	-1.2%
Other Certificated Salaries		1900	40,137.58	40,137.58	40,263.46	195,079.59	(154,942.01)	-386.0%

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, CERTIFICATED SALARIES			10,242,252.97	10,242,252.97	2,981,612.43	10,837,842.78	(595,589.81)	-5.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	450,194.06	450,194.06	101,926.25	493,011.06	(42,817.00)	-9.5%
Classified Support Salaries		2200	520,088.84	520,088.84	207,079.71	540,592.53	(20,503.69)	-3.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	784,998.99	784,998.99	249,982.25	808,945.51	(23,946.52)	-3.1%
Other Classified Salaries		2900	145,390.21	145,390.21	53,083.12	211,312.13	(65,921.92)	-45.3%
TOTAL, CLASSIFIED SALARIES			1,900,672.10	1,900,672.10	612,071.33	2,053,861.23	(153,189.13)	-8.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,931,017.77	2,931,017.77	550,558.99	3,038,784.28	(107,766.51)	-3.7%
PERS		3201-3202	540,122.58	540,122.58	160,859.89	571,912.64	(31,790.06)	-5.9%
OASDI/Medicare/Alternative		3301-3302	393,372.90	393,372.90	91,626.87	413,713.06	(20,340.16)	-5.2%
Health and Welfare Benefits		3401-3402	3,534,031.15	3,534,031.15	876,348.33	3,559,655.22	(25,624.07)	-0.7%
Unemployment Insurance		3501-3502	6,054.87	6,054.87	1,793.54	8,657.69	(2,602.82)	-43.0%
Workers' Compensation		3601-3602	182,060.29	182,060.29	53,905.25	193,382.42	(11,322.13)	-6.2%
OPEB, Allocated		3701-3702	796,966.86	796,966.86	188,143.23	802,808.96	(5,842.10)	-0.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,346.40	1,346.40	495.70	1,382.73	(36.33)	-2.7%
TOTAL, EMPLOYEE BENEFITS			8,384,972.82	8,384,972.82	1,923,731.80	8,590,297.00	(205,324.18)	-2.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	320.00	1,500.00	(1,500.00)	New
Books and Other Reference Materials		4200	108,955.00	108,955.00	2,566.17	138,106.39	(29,151.39)	-26.8%
Materials and Supplies		4300	1,253,213.65	1,253,213.65	29,916.38	1,342,229.28	(89,015.63)	-7.1%
Noncapitalized Equipment		4400	0.00	0.00	5,763.20	84,000.00	(84,000.00)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,362,168.65	1,362,168.65	38,565.75	1,565,835.67	(203,667.02)	-15.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	275,000.00	275,000.00	126,269.83	1,772,776.43	(1,497,776.43)	-544.6%
Travel and Conferences		5200	45,787.00	45,787.00	17,377.43	48,103.41	(2,316.41)	-5.1%
Dues and Memberships		5300	0.00	0.00	2,550.00	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	512,808.00	512,808.00	32,250.68	560,692.60	(47,884.60)	-9.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,070.80	30,070.80	913.17	36,556.57	(6,485.77)	-21.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,581,188.58	1,581,188.58	17,108.44	1,653,675.39	(72,486.81)	-4.6%
Professional/Consulting Services and								
Operating Expenditures		5800	996,184.00	996,184.00	123,380.42	1,963,349.13	(967,165.13)	-97.1%
Communications		5900	4,700.00	4,700.00	387.42	5,000.00	(300.00)	-6.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,445,738.38	3,445,738.38	320,237.39	6,040,153.53	(2,594,415.15)	-75.3%
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	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%

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, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	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%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
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	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	205,784.01	205,784.01	3,066.91	277,995.28	(72,211.27)	-35.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			205,784.01	205,784.01	3,066.91	277,995.28	(72,211.27)	-35.1%
TOTAL, EXPENDITURES			25,541,588.93	25,541,588.93	5,879,285.61	29,365,985.49		
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	3,755,880.00	3,755,880.00	0.00	3,755,880.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,755,880.00	3,755,880.00	0.00	3,755,880.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(3,755,880.00)	(3,755,880.00)	0.00	(3,755,880.00)		

Resource	Description	2025-26 Projected Totals
2600	Expanded Learning Opportunities Program	328,657.11
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	247,223.00
7435	Learning Recovery Emergency Block Grant	52,709.36
9010	Other Restricted Local	29,150.00
Total, Restricted Balance		657,739.47

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,272,145.60	1,272,145.60	281,435.20	1,629,493.46	357,347.86	28.1%
3) Other State Revenue		8300-8599	1,845,926.00	1,845,926.00	301,124.92	1,789,566.00	(56,360.00)	-3.1%
4) Other Local Revenue		8600-8799	3,235,485.81	3,235,485.81	(856,655.47)	2,298,791.21	(936,694.60)	-29.0%
5) TOTAL, REVENUES			6,353,557.41	6,353,557.41	(274,095.35)	5,717,850.67		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,605,793.01	1,605,793.01	623,222.17	1,434,325.63	171,467.38	10.7%
2) Classified Salaries		2000-2999	1,800,426.08	1,800,426.08	642,450.42	1,751,840.11	48,585.97	2.7%
3) Employee Benefits		3000-3999	2,559,220.94	2,559,220.94	733,562.39	2,330,234.33	228,986.61	8.9%
4) Books and Supplies		4000-4999	125,752.00	125,752.00	(5,623.60)	586,237.73	(460,485.73)	-366.2%
5) Services and Other Operating Expenditures		5000-5999	150,038.38	150,038.38	53,270.06	426,447.10	(276,408.72)	-184.2%
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	112,327.00	112,327.00	3,214.30	86,838.21	25,488.79	22.7%
9) TOTAL, EXPENDITURES			6,353,557.41	6,353,557.41	2,050,095.74	6,615,923.11		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(2,324,191.09)	(898,072.44)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(2,324,191.09)	(898,072.44)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	571,941.29	544,632.31		571,941.29	27,308.98	5.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			571,941.29	544,632.31		571,941.29		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			571,941.29	544,632.31		571,941.29		
2) Ending Balance, June 30 (E + F1e)			571,941.29	544,632.31		(326,131.15)		
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	571,941.29	544,632.31		3,779.24		
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		(329,910.39)		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	372,433.61	372,433.61	49,427.97	594,750.00	222,316.39	59.7%
All Other Federal Revenue	All Other	8290	899,711.99	899,711.99	232,007.23	1,034,743.46	135,031.47	15.0%
TOTAL, FEDERAL REVENUE			1,272,145.60	1,272,145.60	281,435.20	1,629,493.46	357,347.86	28.1%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,700,000.00	1,700,000.00	93,180.92	1,643,640.00	(56,360.00)	-3.3%
All Other State Revenue	All Other	8590	145,926.00	145,926.00	207,944.00	145,926.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,845,926.00	1,845,926.00	301,124.92	1,789,566.00	(56,360.00)	-3.1%
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	(97.00)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	26,991.97	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	1,465,877.87	1,465,877.87	441,769.87	1,029,748.46	(436,129.41)	-29.8%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,769,607.94	1,769,607.94	(1,325,320.31)	1,269,042.75	(500,565.19)	-28.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,235,485.81	3,235,485.81	(856,655.47)	2,298,791.21	(936,694.60)	-29.0%
TOTAL, REVENUES			6,353,557.41	6,353,557.41	(274,095.35)	5,717,850.67		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,300,762.85	1,300,762.85	437,710.95	1,125,603.46	175,159.39	13.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	305,030.16	305,030.16	185,511.22	308,722.17	(3,692.01)	-1.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,605,793.01	1,605,793.01	623,222.17	1,434,325.63	171,467.38	10.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	275,626.68	275,626.68	90,641.97	276,383.00	(756.32)	-0.3%
Classified Support Salaries		2200	727,208.20	727,208.20	295,463.28	728,547.50	(1,339.30)	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	131,994.96	131,994.96	71,376.52	227,020.26	(95,025.30)	-72.0%
Clerical, Technical and Office Salaries		2400	581,273.20	581,273.20	184,968.65	519,889.35	61,383.85	10.6%
Other Classified Salaries		2900	84,323.04	84,323.04	0.00	0.00	84,323.04	100.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CLASSIFIED SALARIES			1,800,426.08	1,800,426.08	642,450.42	1,751,840.11	48,585.97	2.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	412,715.29	412,715.29	95,558.60	400,393.67	12,321.62	3.0%
PERS		3201-3202	544,738.18	544,738.18	164,605.06	465,580.06	79,158.12	14.5%
OASDI/Medicare/Alternative		3301-3302	170,750.47	170,750.47	57,975.09	160,549.42	10,201.05	6.0%
Health and Welfare Benefits		3401-3402	1,111,002.44	1,111,002.44	324,579.88	1,024,619.44	86,383.00	7.8%
Unemployment Insurance		3501-3502	1,698.30	1,698.30	630.90	1,696.83	1.47	0.1%
Workers' Compensation		3601-3602	51,083.25	51,083.25	18,985.12	52,412.51	(1,329.26)	-2.6%
OPEB, Allocated		3701-3702	267,127.41	267,127.41	71,082.84	224,519.50	42,607.91	16.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	105.60	105.60	144.90	462.90	(357.30)	-338.4%
TOTAL, EMPLOYEE BENEFITS			2,559,220.94	2,559,220.94	733,562.39	2,330,234.33	228,986.61	8.9%
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	5,351.76	(5,351.76)	New
Materials and Supplies		4300	125,752.00	125,752.00	(5,237.87)	577,848.28	(452,096.28)	-359.5%
Noncapitalized Equipment		4400	0.00	0.00	(385.73)	3,037.69	(3,037.69)	New
TOTAL, BOOKS AND SUPPLIES			125,752.00	125,752.00	(5,623.60)	586,237.73	(460,485.73)	-366.2%
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	16,726.00	16,726.00	5,970.41	11,419.22	5,306.78	31.7%
Dues and Memberships		5300	0.00	0.00	1,270.00	2,540.00	(2,540.00)	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	26,553.80	8,070.79	(8,070.79)	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	5.00	470.00	(470.00)	New
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	68.63	68.63	(68.63)	New
Professional/Consulting Services and								
Operating Expenditures		5800	133,312.38	133,312.38	19,402.22	403,878.46	(270,566.08)	-203.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			150,038.38	150,038.38	53,270.06	426,447.10	(276,408.72)	-184.2%
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	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	112,327.00	112,327.00	3,214.30	86,838.21	25,488.79	22.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			112,327.00	112,327.00	3,214.30	86,838.21	25,488.79	22.7%
TOTAL, EXPENDITURES			6,353,557.41	6,353,557.41	2,050,095.74	6,615,923.11		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
5810	Other Restricted Federal	2,779.24
9010	Other Restricted Local	1,000.00
Total, Restricted Balance		3,779.24

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	7,914,377.18	7,914,377.18	1,884,524.04	7,513,281.57	(401,095.61)	-5.1%
3) Other State Revenue		8300-8599	8,890,033.72	8,890,033.72	3,165,155.22	10,350,618.50	1,460,584.78	16.4%
4) Other Local Revenue		8600-8799	2,183,916.00	2,183,916.00	949,023.95	3,209,411.70	1,025,495.70	47.0%
5) TOTAL, REVENUES			18,988,326.90	18,988,326.90	5,998,703.21	21,073,311.77		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,554,869.31	5,554,869.31	1,574,474.34	5,998,126.86	(443,257.55)	-8.0%
2) Classified Salaries		2000-2999	3,762,306.90	3,762,306.90	999,072.92	3,764,348.50	(2,041.60)	-0.1%
3) Employee Benefits		3000-3999	7,045,823.41	7,045,823.41	1,770,865.60	7,111,059.97	(65,236.56)	-0.9%
4) Books and Supplies		4000-4999	1,859,869.37	1,859,869.37	52,408.57	3,172,272.93	(1,312,403.56)	-70.6%
5) Services and Other Operating Expenditures		5000-5999	1,230,113.35	1,230,113.35	9,422.24	1,484,517.11	(254,403.76)	-20.7%
6) Capital Outlay		6000-6999	1,975,003.49	1,975,003.49	14,156.84	1,888,097.32	86,906.17	4.4%
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	711,368.31	711,368.31	0.00	810,062.33	(98,694.02)	-13.9%
9) TOTAL, EXPENDITURES			22,139,354.14	22,139,354.14	4,420,400.51	24,228,485.02		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,151,027.24)	(3,151,027.24)	1,578,302.70	(3,155,173.25)		
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)			(3,151,027.24)	(3,151,027.24)	1,578,302.70	(3,155,173.25)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,367,519.84	4,367,519.84		4,367,519.84	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,367,519.84	4,367,519.84		4,367,519.84		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,367,519.84	4,367,519.84		4,367,519.84		
2) Ending Balance, June 30 (E + F1e)			1,216,492.60	1,216,492.60		1,212,346.59		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	963,307.60	963,307.60		963,307.60		
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	253,316.23	253,316.23		249,038.99		
Child Development	0000	9780		253,316.23				
Child Development	0000	9780	253,316.23					
Child Development	0000	9780				249,038.99		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(131.23)	(131.23)		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	7,914,377.18	7,914,377.18	1,884,524.04	7,513,281.57	(401,095.61)	-5.1%
TOTAL, FEDERAL REVENUE			7,914,377.18	7,914,377.18	1,884,524.04	7,513,281.57	(401,095.61)	-5.1%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	7,882,568.00	7,882,568.00	2,380,335.58	8,565,299.14	682,731.14	8.7%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,007,465.72	1,007,465.72	784,819.64	1,785,319.36	777,853.64	77.2%
TOTAL, OTHER STATE REVENUE			8,890,033.72	8,890,033.72	3,165,155.22	10,350,618.50	1,460,584.78	16.4%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	504.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(30,919.81)	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	263,999.98	289,468.36	289,468.36	New
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	2,183,916.00	2,183,916.00	715,439.78	2,919,943.34	736,027.34	33.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,183,916.00	2,183,916.00	949,023.95	3,209,411.70	1,025,495.70	47.0%
TOTAL, REVENUES			18,988,326.90	18,988,326.90	5,998,703.21	21,073,311.77		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,116,843.60	4,116,843.60	1,260,952.59	4,557,242.11	(440,398.51)	-10.7%
Certificated Pupil Support Salaries		1200	467,120.69	467,120.69	131,597.57	477,478.77	(10,358.08)	-2.2%
Certificated Supervisors' and Administrators' Salaries		1300	553,119.02	553,119.02	170,483.44	539,490.55	13,628.47	2.5%
Other Certificated Salaries		1900	417,786.00	417,786.00	11,440.74	423,915.43	(6,129.43)	-1.5%
TOTAL, CERTIFICATED SALARIES			5,554,869.31	5,554,869.31	1,574,474.34	5,998,126.86	(443,257.55)	-8.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,638,937.13	1,638,937.13	365,200.44	1,600,136.37	38,800.76	2.4%
Classified Support Salaries		2200	1,243,685.74	1,243,685.74	347,564.72	1,257,256.16	(13,570.42)	-1.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	754,247.08	754,247.08	252,970.05	788,759.94	(34,512.86)	-4.6%
Other Classified Salaries		2900	125,436.95	125,436.95	33,337.71	118,196.03	7,240.92	5.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CLASSIFIED SALARIES			3,762,306.90	3,762,306.90	999,072.92	3,764,348.50	(2,041.60)	-0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,172,900.15	1,172,900.15	228,007.77	1,259,738.64	(86,838.49)	-7.4%
PERS		3201-3202	1,323,154.71	1,323,154.71	334,189.38	1,284,943.42	38,211.29	2.9%
OASDI/Medicare/Alternative		3301-3302	533,904.51	533,904.51	133,354.78	530,023.70	3,880.81	0.7%
Health and Welfare Benefits		3401-3402	3,202,164.04	3,202,164.04	861,500.25	3,232,596.05	(30,432.01)	-1.0%
Unemployment Insurance		3501-3502	4,651.32	4,651.32	1,403.73	4,908.99	(257.67)	-5.5%
Workers' Compensation		3601-3602	139,755.18	139,755.18	39,185.83	144,985.86	(5,230.68)	-3.7%
OPEB, Allocated		3701-3702	668,382.70	668,382.70	172,943.59	652,954.28	15,428.42	2.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	910.80	910.80	280.27	909.03	1.77	0.2%
TOTAL, EMPLOYEE BENEFITS			7,045,823.41	7,045,823.41	1,770,865.60	7,111,059.97	(65,236.56)	-0.9%
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	1,776,204.22	1,776,204.22	36,562.69	3,080,365.52	(1,304,161.30)	-73.4%
Noncapitalized Equipment		4400	83,665.15	83,665.15	15,845.88	91,907.41	(8,242.26)	-9.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,859,869.37	1,859,869.37	52,408.57	3,172,272.93	(1,312,403.56)	-70.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	50,000.00	(50,000.00)	New
Travel and Conferences		5200	206,771.94	206,771.94	1,348.57	248,107.62	(41,335.68)	-20.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	170,400.00	170,400.00	(6,889.27)	170,400.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	120,000.00	120,000.00	0.00	134,400.00	(14,400.00)	-12.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	106,210.00	106,210.00	24,272.34	109,471.85	(3,261.85)	-3.1%
Professional/Consulting Services and								
Operating Expenditures		5800	622,756.41	622,756.41	(9,309.40)	768,162.64	(145,406.23)	-23.3%
Communications		5900	3,975.00	3,975.00	0.00	3,975.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,230,113.35	1,230,113.35	9,422.24	1,484,517.11	(254,403.76)	-20.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	1,300,000.00	(1,300,000.00)	New
Buildings and Improvements of Buildings		6200	1,975,003.49	1,975,003.49	14,156.84	588,097.32	1,386,906.17	70.2%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,975,003.49	1,975,003.49	14,156.84	1,888,097.32	86,906.17	4.4%
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								
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	711,368.31	711,368.31	0.00	810,062.33	(98,694.02)	-13.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			711,368.31	711,368.31	0.00	810,062.33	(98,694.02)	-13.9%
TOTAL, EXPENDITURES			22,139,354.14	22,139,354.14	4,420,400.51	24,228,485.02		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	2,617.58
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	51,973.58
6130	Early Education: Center-Based Reserve Account	10,196.44
7810	Other Restricted State	898,520.00
Total, Restricted Balance		963,307.60

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	45,937,318.05	45,937,318.05	612,233.12	45,943,132.05	5,814.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	39,500.74	491,863.86	491,863.86	New
4) Other Local Revenue		8600-8799	435,000.00	435,000.00	35,284.17	435,000.00	0.00	0.0%
5) TOTAL, REVENUES			46,372,318.05	46,372,318.05	687,018.03	46,869,995.91		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	15,549,110.43	15,549,110.43	4,423,149.18	15,814,071.22	(264,960.79)	-1.7%
3) Employee Benefits		3000-3999	11,860,386.07	11,860,386.07	2,925,360.34	11,673,606.07	186,780.00	1.6%
4) Books and Supplies		4000-4999	16,202,644.71	16,202,644.71	2,537,774.60	18,531,211.84	(2,328,567.13)	-14.4%
5) Services and Other Operating Expenditures		5000-5999	984,423.55	984,423.55	(88,648.13)	921,203.63	63,219.92	6.4%
6) Capital Outlay		6000-6999	471,634.00	471,634.00	12,941.83	124,852.81	346,781.19	73.5%
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	1,204,628.35	1,204,628.35	0.00	1,222,405.97	(17,777.62)	-1.5%
9) TOTAL, EXPENDITURES			46,272,827.11	46,272,827.11	9,810,577.82	48,287,351.54		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			99,490.94	99,490.94	(9,123,559.79)	(1,417,355.63)		
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)			99,490.94	99,490.94	(9,123,559.79)	(1,417,355.63)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,489,022.05	11,489,022.05		11,489,022.05	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,489,022.05	11,489,022.05		11,489,022.05		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,489,022.05	11,489,022.05		11,489,022.05		
2) Ending Balance, June 30 (E + F1e)			11,588,512.99	11,588,512.99		10,071,666.42		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	11,815,525.89	11,815,525.89		9,825,933.32		
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	245,733.10	245,733.10		245,733.10		
Cafeteria Special Revenue Fund	0000	9780		245,733.10				
Cafeteria Special Revenue Fund	0000	9780	245,733.10					
Cafeteria Special Revenue Fund	0000	9780				245,733.10		
a) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(472,746.00)	(472,746.00)		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	45,937,318.05	45,937,318.05	596,821.02	45,937,318.05	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	15,412.10	5,814.00	5,814.00	New
TOTAL, FEDERAL REVENUE			45,937,318.05	45,937,318.05	612,233.12	45,943,132.05	5,814.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	11,125.95	143,749.00	143,749.00	New
All Other State Revenue		8590	0.00	0.00	28,374.79	348,114.86	348,114.86	New
TOTAL, OTHER STATE REVENUE			0.00	0.00	39,500.74	491,863.86	491,863.86	New
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	10,516.97	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	139,000.00	139,000.00	523.00	139,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(19,259.22)	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	296,000.00	296,000.00	43,503.42	296,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			435,000.00	435,000.00	35,284.17	435,000.00	0.00	0.0%
TOTAL, REVENUES			46,372,318.05	46,372,318.05	687,018.03	46,869,995.91		
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	13,503,397.56	13,503,397.56	3,749,537.27	13,738,458.35	(235,060.79)	-1.7%
Classified Supervisors' and Administrators' Salaries		2300	1,138,104.26	1,138,104.26	372,706.38	1,141,004.26	(2,900.00)	-0.3%
Clerical, Technical and Office Salaries		2400	907,608.61	907,608.61	300,905.53	934,608.61	(27,000.00)	-3.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			15,549,110.43	15,549,110.43	4,423,149.18	15,814,071.22	(264,960.79)	-1.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	3,491,120.18	3,491,120.18	902,345.57	3,603,370.18	(112,250.00)	-3.2%
OASDI/Medicare/Alternative		3301-3302	1,159,585.30	1,159,585.30	329,343.14	1,179,110.30	(19,525.00)	-1.7%
Health and Welfare Benefits		3401-3402	5,758,720.02	5,758,720.02	1,363,643.41	5,430,155.02	328,565.00	5.7%
Unemployment Insurance		3501-3502	7,757.47	7,757.47	2,187.24	7,960.47	(203.00)	-2.6%
Workers' Compensation		3601-3602	233,235.08	233,235.08	66,348.35	237,800.08	(4,565.00)	-2.0%
OPEB, Allocated		3701-3702	1,207,941.82	1,207,941.82	260,815.94	1,212,941.82	(5,000.00)	-0.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,026.20	2,026.20	676.69	2,268.20	(242.00)	-11.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			11,860,386.07	11,860,386.07	2,925,360.34	11,673,606.07	186,780.00	1.6%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,287,206.58	1,287,206.58	200,598.81	1,573,238.25	(286,031.67)	-22.2%
Noncapitalized Equipment		4400	88,000.00	88,000.00	2,740.47	193,530.19	(105,530.19)	-119.9%
Food		4700	14,827,438.13	14,827,438.13	2,334,435.32	16,764,443.40	(1,937,005.27)	-13.1%
TOTAL, BOOKS AND SUPPLIES			16,202,644.71	16,202,644.71	2,537,774.60	18,531,211.84	(2,328,567.13)	-14.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,300.00	3,300.00	(158,836.93)	157,442.80	(154,142.80)	-4,671.0%
Travel and Conferences		5200	15,200.00	15,200.00	1,440.05	15,200.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	4,717.47	28,000.00	(28,000.00)	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	151,270.00	151,270.00	26,467.85	201,270.00	(50,000.00)	-33.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	29,757.55	29,757.55	(42,063.19)	(32,063.14)	61,820.69	207.7%
Professional/Consulting Services and								
Operating Expenditures		5800	767,896.00	767,896.00	78,017.76	526,353.97	241,542.03	31.5%
Communications		5900	17,000.00	17,000.00	1,608.86	25,000.00	(8,000.00)	-47.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			984,423.55	984,423.55	(88,648.13)	921,203.63	63,219.92	6.4%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	470,634.00	470,634.00	12,941.83	123,852.81	346,781.19	73.7%
Equipment Replacement		6500	1,000.00	1,000.00	0.00	1,000.00	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			471,634.00	471,634.00	12,941.83	124,852.81	346,781.19	73.5%
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	1,204,628.35	1,204,628.35	0.00	1,222,405.97	(17,777.62)	-1.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,204,628.35	1,204,628.35	0.00	1,222,405.97	(17,777.62)	-1.5%
TOTAL, EXPENDITURES			46,272,827.11	46,272,827.11	9,810,577.82	48,287,351.54		
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								

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 Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	805,150.56
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	6,309,583.28
5330	Child Nutrition: Summer Food Service Program Operations	2,711,199.48
Total, Restricted Balance		9,825,933.32

CAPITAL PROJECTS FUNDS

Capital Projects Funds Definition

The Capital Projects Funds are used to account for resources used for the acquisition or construction of capital facilities by the District. This classification includes the Building Fund, Capital Facilities Funds, County School Fund, and Capital Project Fund for Blended Components Units.

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	6,500,702.38	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	6,500,702.38	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	1,375,444.10	1,375,444.10	426,992.93	1,427,171.10	(51,727.00)	-3.8%
3) Employee Benefits		3000-3999	840,757.03	840,757.03	256,333.76	872,068.03	(31,311.00)	-3.7%
4) Books and Supplies		4000-4999	0.00	0.00	2,341,856.69	5,135,335.65	(5,135,335.65)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	722,464.27	2,126,315.51	(2,126,315.51)	New
6) Capital Outlay		6000-6999	254,847,062.00	254,847,062.00	70,843,568.14	600,345,484.21	(345,498,422.21)	-135.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			257,063,263.13	257,063,263.13	74,591,215.79	609,906,374.50		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(257,063,263.13)	(257,063,263.13)	(68,090,513.41)	(609,906,374.50)		
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	405,500,000.00	405,500,000.00	New
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	405,500,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(257,063,263.13)	(257,063,263.13)	(68,090,513.41)	(204,406,374.50)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	203,187,817.50	203,187,817.50		203,187,817.50	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			203,187,817.50	203,187,817.50		203,187,817.50		
d) Other Restatements		9795	1,218,557.00	0.00		1,218,557.00	1,218,557.00	New
e) Adjusted Beginning Balance (F1c + F1d)			204,406,374.50	203,187,817.50		204,406,374.50		
2) Ending Balance, June 30 (E + F1e)			(52,656,888.63)	(53,875,445.63)		0.00		
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	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	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)
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	(52,656,888.63)	(53,875,445.63)		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	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	7,212,233.75	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(711,531.37)	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	6,500,702.38	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	6,500,702.38	0.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	11,582.59	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	676,325.36	676,325.36	243,806.12	728,052.36	(51,727.00)	-7.6%
Clerical, Technical and Office Salaries		2400	699,118.74	699,118.74	171,400.73	699,118.74	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	203.49	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,375,444.10	1,375,444.10	426,992.93	1,427,171.10	(51,727.00)	-3.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	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)
PERS		3201-3202	370,780.00	370,780.00	109,872.86	384,648.00	(13,868.00)	-3.7%
OASDI/Medicare/Alternative		3301-3302	103,848.98	103,848.98	31,221.03	107,805.98	(3,957.00)	-3.8%
Health and Welfare Benefits		3401-3402	281,796.40	281,796.40	90,955.90	292,398.40	(10,602.00)	-3.8%
Unemployment Insurance		3501-3502	685.72	685.72	212.25	711.72	(26.00)	-3.8%
Workers' Compensation		3601-3602	20,631.69	20,631.69	6,404.98	21,407.69	(776.00)	-3.8%
OPEB, Allocated		3701-3702	62,244.00	62,244.00	17,303.97	64,260.00	(2,016.00)	-3.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	770.24	770.24	362.77	836.24	(66.00)	-8.6%
TOTAL, EMPLOYEE BENEFITS			840,757.03	840,757.03	256,333.76	872,068.03	(31,311.00)	-3.7%
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	554,923.82	1,254,793.27	(1,254,793.27)	New
Noncapitalized Equipment		4400	0.00	0.00	1,786,932.87	3,880,542.38	(3,880,542.38)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	2,341,856.69	5,135,335.65	(5,135,335.65)	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%
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	89,906.98	36,341.66	(36,341.66)	New
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	50.74	50.74	(50.74)	New
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	632,506.55	2,089,923.11	(2,089,923.11)	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	722,464.27	2,126,315.51	(2,126,315.51)	New
CAPITAL OUTLAY								
Land		6100	0.00	0.00	7,520.90	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	6,480,122.10	28,259,550.02	(28,259,550.02)	New
Buildings and Improvements of Buildings		6200	254,847,062.00	254,847,062.00	64,323,139.89	571,952,367.70	(317,105,305.70)	-124.4%
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	32,785.25	133,566.49	(133,566.49)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			254,847,062.00	254,847,062.00	70,843,568.14	600,345,484.21	(345,498,422.21)	-135.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			257,063,263.13	257,063,263.13	74,591,215.79	609,906,374.50		

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								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	405,500,000.00	405,500,000.00	New
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	405,500,000.00	405,500,000.00	New
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	405,500,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	8,385,092.00	8,385,092.00	2,923,524.18	8,385,092.00	0.00	0.0%
5) TOTAL, REVENUES			8,385,092.00	8,385,092.00	2,923,524.18	8,385,092.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	40,556.00	40,556.00	(23,663.54)	40,556.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	4,468,149.00	4,468,149.00	556,649.00	4,468,149.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,508,705.00	4,508,705.00	532,985.46	4,508,705.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,876,387.00	3,876,387.00	2,390,538.72	3,876,387.00		
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)			3,876,387.00	3,876,387.00	2,390,538.72	3,876,387.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	37,652,572.04	37,652,572.04		37,652,572.04	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,652,572.04	37,652,572.04		37,652,572.04		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,652,572.04	37,652,572.04		37,652,572.04		
2) Ending Balance, June 30 (E + F1e)			41,528,959.04	41,528,959.04		41,528,959.04		
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	41,637,570.93	41,637,570.93		41,637,570.93		
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	(108,611.89)	(108,611.89)		(108,611.89)		
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	3,400,399.00	3,400,399.00	0.00	3,400,399.00	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	1,148,365.00	1,148,365.00	2,799.00	1,148,365.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	106,633.00	106,633.00	(194,118.11)	106,633.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	3,729,695.00	3,729,695.00	3,114,843.29	3,729,695.00	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			8,385,092.00	8,385,092.00	2,923,524.18	8,385,092.00	0.00	0.0%
TOTAL, REVENUES			8,385,092.00	8,385,092.00	2,923,524.18	8,385,092.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
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	40,556.00	40,556.00	(23,663.54)	40,556.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,556.00	40,556.00	(23,663.54)	40,556.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,018,149.00	1,018,149.00	556,649.00	1,018,149.00	0.00	0.0%
Other Debt Service - Principal		7439	3,450,000.00	3,450,000.00	0.00	3,450,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,468,149.00	4,468,149.00	556,649.00	4,468,149.00	0.00	0.0%
TOTAL, EXPENDITURES			4,508,705.00	4,508,705.00	532,985.46	4,508,705.00		
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%

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 Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	41,637,570.93
Total, Restricted Balance		41,637,570.93

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	(1,022.00)	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	(1,022.00)	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	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(1,022.00)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(1,022.00)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,343.00	3,343.00		3,343.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,343.00	3,343.00		3,343.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,343.00	3,343.00		3,343.00		
2) Ending Balance, June 30 (E + F1e)			3,343.00	3,343.00		3,343.00		
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	3,343.00	3,343.00		3,343.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
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	(1,022.00)	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	(1,022.00)	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	(1,022.00)	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	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	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)
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(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	3,343.00
Total, Restricted Balance		3,343.00

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	2,107,939.76	2,107,939.76	(265.73)	2,107,939.76	0.00	0.0%
5) TOTAL, REVENUES			2,107,939.76	2,107,939.76	(265.73)	2,107,939.76		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	1,018,149.00	1,018,149.00	461,500.00	1,018,149.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,018,149.00	1,018,149.00	461,500.00	1,018,149.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,089,790.76	1,089,790.76	(461,765.73)	1,089,790.76		
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)			1,089,790.76	1,089,790.76	(461,765.73)	1,089,790.76		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,889,166.48	3,889,166.48		3,889,166.48	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,889,166.48	3,889,166.48		3,889,166.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,889,166.48	3,889,166.48		3,889,166.48		
2) Ending Balance, June 30 (E + F1e)			4,978,957.24	4,978,957.24		4,978,957.24		
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	4,978,957.24	4,978,957.24		4,978,957.24		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	2,010,939.76	2,010,939.76	21,768.36	2,010,939.76	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	90,000.00	90,000.00	288.00	90,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	7,000.00	7,000.00	(22,322.09)	7,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,107,939.76	2,107,939.76	(265.73)	2,107,939.76	0.00	0.0%
TOTAL, REVENUES			2,107,939.76	2,107,939.76	(265.73)	2,107,939.76		
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
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	1,018,149.00	1,018,149.00	461,500.00	1,018,149.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,018,149.00	1,018,149.00	461,500.00	1,018,149.00	0.00	0.0%
TOTAL, EXPENDITURES			1,018,149.00	1,018,149.00	461,500.00	1,018,149.00		
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								

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

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	4,978,957.24
Total, Restricted Balance		4,978,957.24

DEBT SERVICE FUNDS

Debt Service Funds Definition

The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. This classification includes the Bond Interest and Redemption Fund.

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	404,987.20	404,987.20	0.00	404,987.20	0.00	0.0%
4) Other Local Revenue		8600-8799	74,196,284.29	74,196,284.29	0.00	74,196,284.29	0.00	0.0%
5) TOTAL, REVENUES			74,601,271.49	74,601,271.49	0.00	74,601,271.49		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	52,499,400.00	52,499,400.00	0.00	52,499,400.00	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			52,499,400.00	52,499,400.00	0.00	52,499,400.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			22,101,871.49	22,101,871.49	0.00	22,101,871.49		
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	1,930,321.32	1,930,321.32	New
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	1,930,321.32		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			22,101,871.49	22,101,871.49	0.00	24,032,192.81		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	45,993,338.46	45,993,338.46		45,993,338.46	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,993,338.46	45,993,338.46		45,993,338.46		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,993,338.46	45,993,338.46		45,993,338.46		
2) Ending Balance, June 30 (E + F1e)			68,095,209.95	68,095,209.95		70,025,531.27		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	22,101,871.49	22,101,871.49		22,101,871.49		
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	45,993,338.46	45,993,338.46		47,923,659.78		
Bond Interest and Redemption Fund	0000	9780		45,993,338.46				
Bond Interest and Redemption Fund	0000	9780	45,993,338.46					
Bond Interest and Redemption Fund	0000	9780				47,923,659.78		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	404,516.64	404,516.64	0.00	404,516.64	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	470.56	470.56	0.00	470.56	0.00	0.0%
TOTAL, OTHER STATE REVENUE			404,987.20	404,987.20	0.00	404,987.20	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	61,082,308.95	61,082,308.95	0.00	61,082,308.95	0.00	0.0%
Unsecured Roll		8612	1,814,681.75	1,814,681.75	0.00	1,814,681.75	0.00	0.0%
Prior Years' Taxes		8613	501,778.74	501,778.74	0.00	501,778.74	0.00	0.0%
Supplemental Taxes		8614	1,547,991.17	1,547,991.17	0.00	1,547,991.17	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	11,329.57	11,329.57	0.00	11,329.57	0.00	0.0%
Interest		8660	2,800,000.00	2,800,000.00	0.00	2,800,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	6,438,194.11	6,438,194.11	0.00	6,438,194.11	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			74,196,284.29	74,196,284.29	0.00	74,196,284.29	0.00	0.0%
TOTAL, REVENUES			74,601,271.49	74,601,271.49	0.00	74,601,271.49		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	29,732,407.70	29,732,407.70	0.00	29,732,407.70	0.00	0.0%
Other Debt Service - Principal		7439	22,766,992.30	22,766,992.30	0.00	22,766,992.30	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			52,499,400.00	52,499,400.00	0.00	52,499,400.00	0.00	0.0%
TOTAL, EXPENDITURES			52,499,400.00	52,499,400.00	0.00	52,499,400.00		
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: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								

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 Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	1,930,321.32	1,930,321.32	New
(c) TOTAL, SOURCES			0.00	0.00	0.00	1,930,321.32	1,930,321.32	New
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	1,930,321.32		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	22,101,871.49
Total, Restricted Balance		22,101,871.49

ENTERPRISE FUNDS

Enterprise Funds Definition

Enterprise Funds, as outlined in the California Department of Education's Standardized Account Code Structure (SACS), may be used to account for activities for which fees are charged to external users for goods or services.

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	50,000.00	50,000.00	(272.67)	50,000.00	0.00	0.0%
5) TOTAL, REVENUES			50,000.00	50,000.00	(272.67)	50,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,965.00	8,965.00	4,421.48	6,965.00	2,000.00	22.3%
3) Employee Benefits		3000-3999	2,051.00	2,051.00	1,478.78	4,051.00	(2,000.00)	-97.5%
4) Books and Supplies		4000-4999	37,234.00	37,234.00	(6,537.95)	37,234.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	(48,250.00)	(48,250.00)	(5,752.28)	(44,667.37)	(3,582.63)	7.4%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	(6,389.97)	3,582.63		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			50,000.00	50,000.00	6,117.30	46,417.37		
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)			50,000.00	50,000.00	6,117.30	46,417.37		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	39,220.35	39,220.35		39,220.35	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,220.35	39,220.35		39,220.35		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			39,220.35	39,220.35		39,220.35		
2) Ending Net Position, June 30 (E + F1e)			89,220.35	89,220.35		85,637.72		

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	88,946.68	88,946.68		85,364.05		
c) Unrestricted Net Position		9790	273.67	273.67		273.67		
FEDERAL REVENUE								
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%
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								
Child Nutrition Programs		8520	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%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	4.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(276.67)	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,000.00	50,000.00	(272.67)	50,000.00	0.00	0.0%
TOTAL, REVENUES			50,000.00	50,000.00	(272.67)	50,000.00		
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	8,965.00	8,965.00	4,421.48	6,965.00	2,000.00	22.3%
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			8,965.00	8,965.00	4,421.48	6,965.00	2,000.00	22.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	1,227.00	1,227.00	1,055.89	3,027.00	(1,800.00)	-146.7%
OASDI/Medicare/Alternative		3301-3302	686.00	686.00	338.22	686.00	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	4.00	4.00	18.35	204.00	(200.00)	-5,000.0%
Workers' Compensation		3601-3602	134.00	134.00	66.32	134.00	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			2,051.00	2,051.00	1,478.78	4,051.00	(2,000.00)	-97.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	634.00	634.00	(645.92)	634.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	36,600.00	36,600.00	(5,892.03)	36,600.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			37,234.00	37,234.00	(6,537.95)	37,234.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(48,950.00)	(48,950.00)	(5,035.13)	(45,367.37)	(3,582.63)	7.3%
Professional/Consulting Services and Operating Expenditures		5800	700.00	700.00	(717.15)	700.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			(48,250.00)	(48,250.00)	(5,752.28)	(44,667.37)	(3,582.63)	7.4%
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 - 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, EXPENSES			0.00	0.00	(6,389.97)	3,582.63		
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%
(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
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	85,364.05
Total, Restricted Net Position		85,364.05

PROPRIETARY FUNDS

Proprietary Funds Definition

Proprietary Funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the LEA, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting. This classification includes the Self-Insurance fund, which includes the Dental/Vision fund.

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	18,285,316.83	18,285,316.83	4,684,504.69	18,285,316.83	0.00	0.0%
5) TOTAL, REVENUES			18,285,316.83	18,285,316.83	4,684,504.69	18,285,316.83		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	649,753.71	649,753.71	216,766.36	649,753.71	0.00	0.0%
3) Employee Benefits		3000-3999	461,396.83	461,396.83	144,207.37	458,896.83	2,500.00	0.5%
4) Books and Supplies		4000-4999	202,000.00	202,000.00	2,668.57	202,000.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	16,972,166.29	16,972,166.29	694,162.36	17,179,702.81	(207,536.52)	-1.2%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			18,285,316.83	18,285,316.83	1,057,804.66	18,490,353.35		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			0.00	0.00	3,626,700.03	(205,036.52)		
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	3,626,700.03	(205,036.52)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	11,901,319.28	11,901,319.28		11,901,319.28	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,901,319.28	11,901,319.28		11,901,319.28		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			11,901,319.28	11,901,319.28		11,901,319.28		
2) Ending Net Position, June 30 (E + F1e)			11,901,319.28	11,901,319.28		11,696,282.76		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	11,901,319.28	11,901,319.28		11,696,282.76		
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	968.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(61,789.99)	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	18,285,316.83	18,285,316.83	4,745,326.68	18,285,316.83	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			18,285,316.83	18,285,316.83	4,684,504.69	18,285,316.83	0.00	0.0%
TOTAL, REVENUES			18,285,316.83	18,285,316.83	4,684,504.69	18,285,316.83		
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	208,468.01	208,468.01	69,295.12	208,468.01	0.00	0.0%
Clerical, Technical and Office Salaries		2400	441,285.70	441,285.70	147,471.24	441,285.70	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			649,753.71	649,753.71	216,766.36	649,753.71	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	177,604.57	177,604.57	57,975.36	177,604.57	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	49,393.01	49,393.01	9,948.70	49,393.01	0.00	0.0%
Health and Welfare Benefits		3401-3402	190,232.28	190,232.28	65,713.27	187,732.28	2,500.00	1.3%
Unemployment Insurance		3501-3502	322.62	322.62	56.13	322.62	0.00	0.0%
Workers' Compensation		3601-3602	9,746.35	9,746.35	1,715.29	9,746.35	0.00	0.0%
OPEB, Allocated		3701-3702	33,768.00	33,768.00	8,680.92	33,768.00	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	330.00	330.00	117.70	330.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			461,396.83	461,396.83	144,207.37	458,896.83	2,500.00	0.5%
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	202,000.00	202,000.00	2,668.57	202,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			202,000.00	202,000.00	2,668.57	202,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	1.00	4,500.00	(4,500.00)	New
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	567,687.29	567,687.29	0.00	772,723.81	(205,036.52)	-36.1%
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	12,000.00	12,000.00	1,711.28	17,000.00	(5,000.00)	-41.7%
Professional/Consulting Services and Operating Expenditures		5800	16,392,479.00	16,392,479.00	692,450.08	16,385,479.00	7,000.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			16,972,166.29	16,972,166.29	694,162.36	17,179,702.81	(207,536.52)	-1.2%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			18,285,316.83	18,285,316.83	1,057,804.66	18,490,353.35		
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)	33,658.07	33,658.07	33,104.32	33,680.27	22.20	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	33,658.07	33,658.07	33,104.32	33,680.27	22.20	0.0%
5. District Funded County Program ADA						
a. County Community Schools	70.50	70.50	70.50	70.50	0.00	0.0%
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	70.50	70.50	70.50	70.50	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	33,728.57	33,728.57	33,174.82	33,750.77	22.20	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	1,365.56	1,365.56	1,374.27	1,374.27	8.71	1.0%
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)	1,365.56	1,365.56	1,374.27	1,374.27	8.71	1.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA					0.00	
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA						
(Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,365.56	1,365.56	1,374.27	1,374.27	8.71	1.0%

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 Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2025-26)				
District Regular	33,658.07	33,680.27		
Charter School	1,365.56	1,374.27		
Total ADA	35,023.63	35,054.54	.1%	Met
1st Subsequent Year (2026-27)				
District Regular	33,532.74	33,397.86		
Charter School	1,365.74	1,365.00		
Total ADA	34,898.48	34,762.86	(.4%)	Met
2nd Subsequent Year (2027-28)				
District Regular	33,365.34	33,101.39		
Charter School	1,365.56	1,365.56		
Total ADA	34,730.90	34,466.95	(.8%)	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CALPADS/Projected		
Current Year (2025-26)	District Regular	36,217.00	36,086.00	
	Charter School			
	Total Enrollment	36,217.00	36,086.00	(.4%) Met
1st Subsequent Year (2026-27)	District Regular	36,033.00	35,760.00	
	Charter School			
	Total Enrollment	36,033.00	35,760.00	(.8%) Met
2nd Subsequent Year (2027-28)	District Regular	35,850.00	35,437.00	
	Charter School			
	Total Enrollment	35,850.00	35,437.00	(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	33,503	43,066	
Charter School			
Total ADA/Enrollment	33,503	43,066	77.8%
Second Prior Year (2023-24)			
District Regular	33,674	42,554	
Charter School			
Total ADA/Enrollment	33,674	42,554	79.1%
First Prior Year (2024-25)			
District Regular	33,409	36,415	
Charter School	1,363		
Total ADA/Enrollment	34,772	36,415	95.5%
		Historical Average Ratio:	84.1%
			84.6%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%):

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 A1, Lines A4 and C4)	Enrollment CALPADS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2025-26)				
District Regular	33,104	36,086		
Charter School	1,374			
Total ADA/Enrollment	34,479	36,086	95.5%	Not Met
1st Subsequent Year (2026-27)				
District Regular	32,805	35,760		
Charter School	1,340			
Total ADA/Enrollment	34,145	35,760	95.5%	Not Met
2nd Subsequent Year (2027-28)				
District Regular	32,509	35,437		
Charter School	1,366			
Total ADA/Enrollment	33,875	35,437	95.6%	Not Met

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

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

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

Explanation:
(required if NOT met)

The District has implemented strategies to improve attendance rates and continues to do so, as reflected by ADA to Enrollment Ratio

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)	503,889,637.00	497,679,114.00	(1.2%)	Met
1st Subsequent Year (2026-27)	512,408,046.00	487,521,760.00	(4.9%)	Not Met
2nd Subsequent Year (2027-28)	528,226,811.00	501,770,348.00	(5.0%)	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The Adopted Budget ADA was projected to be 33,391.69, Funded ADA of 33,728.57. The First Interim ADA for 25-26, 26-27, and 27-28, been projected utilizing the assumption that the enrollment decline of 0.90% will be the same as 24-25 P-2, as compared to 23-24. The same ADA to enrollment yield of 91.74% as 24-25 P-2 has been applied to 25-26, 26-27, and 27-28. In conclusion, there is a decrease of 216.87 ADA in comparison to the 25-26 Adopted Budget, hence a reduction in LCFF revenues.

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)	324,409,308.17	355,207,399.89	91.3%
Second Prior Year (2023-24)	407,982,199.81	441,213,572.03	92.5%
First Prior Year (2024-25)	424,188,544.33	468,527,541.52	90.5%
	Historical Average Ratio:		91.4%

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	2%	2%	2%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	88.4% to 94.4%	88.4% to 94.4%	88.4% to 94.4%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)		
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2025-26)	399,652,468.48	426,507,861.45	93.7%	Met
1st Subsequent Year (2026-27)	359,705,211.20	373,702,848.18	96.3%	Not Met
2nd Subsequent Year (2027-28)	370,648,226.31	384,572,320.53	96.4%	Not Met

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

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

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

Explanation:

(required if NOT met)

The ratios exceed the standard because overall unrestricted spending goes down in the outyears, but salary and benefit costs do not decrease at the same pace. While total expenditures drop from about \$426.5M to \$373.7M as the Fiscal Solvency Plan reduces services and operating costs, personnel costs stay relatively high due to normal step-and-column movement, rising benefit and health costs, and updated position control data that corrected vacancies, over-assignments, and required staffing. This makes salaries and benefits a larger share of the budget, resulting in ratios of 96.3% and 96.4%.

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 Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2025-26)	52,969,002.84	51,472,813.22	-2.8%	No
1st Subsequent Year (2026-27)	39,910,920.67	39,264,733.24	-1.6%	No
2nd Subsequent Year (2027-28)	39,910,920.67	39,255,409.60	-1.6%	No

Explanation:
(required if Yes)

2024-25 carryover amounts budgeted in 2025-26 have been backed out in the out years, hence the decrease in Federal revenues for 26-27 and 27-28.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2025-26)	128,606,106.22	158,201,023.23	23.0%	Yes
1st Subsequent Year (2026-27)	126,612,396.24	149,708,458.34	18.2%	Yes
2nd Subsequent Year (2027-28)	126,612,396.24	149,708,458.34	18.2%	Yes

Explanation:
(required if Yes)

There is an increase in state revenues budgeted in 25-26, these revenue increase are projected to continue through 26-27 & 27-28. There is projected increase in ELOP (RE2600) - \$15.1M, which was not budgeted during adopted budget and there are two new state grants RE6019 - \$10.5M, and RE7864 - \$2M.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2025-26)	22,531,662.96	24,281,601.77	7.8%	Yes
1st Subsequent Year (2026-27)	41,483,028.96	23,565,413.49	-43.2%	Yes
2nd Subsequent Year (2027-28)	21,606,942.65	23,571,134.48	9.1%	Yes

Explanation:
(required if Yes)

The changes in Other Local Revenue reflect updated projections based on current-year activity, removal of one-time revenues, and normalization of ongoing income sources. In 2025-26, revenue increased to \$24.2M due to revised estimates for items such as indirect cost recovery, facility use fees, and reimbursements. The significant decrease in 2026-27 from \$41.4M at budget adoption to \$23.5M, results from the removal of one-time local revenues and adjustments to program income that will not continue into the outyears. By 2027-28, revenues stabilize at \$23.5M as projections are aligned with historical trends, anticipated reimbursements, and recurring local revenue sources.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2025-26)	27,011,983.48	41,619,170.49	54.1%	Yes
1st Subsequent Year (2026-27)	17,189,812.93	22,222,401.19	29.3%	Yes
2nd Subsequent Year (2027-28)	16,219,042.08	21,335,074.49	31.5%	Yes

Explanation:
(required if Yes)

The changes in Books and Supplies reflect updated projections based on current spending patterns, revised program needs, and the removal of one-time purchases assumed at budget adoption. For 2025-26, the increase to \$41.6M is driven by updated actuals, inflationary adjustments, and required instructional and operational supply purchases. In 2026-27 and 2027-28, expenditures decrease to \$22.2M and \$21.34M as one-time supply purchases are removed, program needs normalize, and departments adjust spending to align with the District's Fiscal Solvency Plan. These projections were developed using year-to-date expenditures, historical trends, known contractual and instructional material needs, and multi-year planning assumptions.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2025-26)	63,801,296.30	153,882,342.73	141.2%	Yes
1st Subsequent Year (2026-27)	49,215,801.68	109,844,439.00	123.2%	Yes
2nd Subsequent Year (2027-28)	63,430,948.73	109,538,232.53	72.7%	Yes

Explanation:

(required if Yes)

The change in Services and Other Operating Expenditures reflects updated cost assumptions, one-time spending, and reductions included in the Fiscal Solvency Plan. Costs increase in 2025-26 due to higher service contracts and operating commitments, decrease in 2026-27 as planned reductions take effect, and rise again in 2027-28 as one-time savings phase out. Projections are based on current contracts, inflationary factors, and program needs, and will continue to be refined and monitored to align expenditures with available resources.

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 Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2025-26)	204,106,772.02	233,955,438.22	14.6%	Not Met
1st Subsequent Year (2026-27)	208,006,345.87	212,538,605.07	2.2%	Met
2nd Subsequent Year (2027-28)	188,130,259.56	212,535,002.42	13.0%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2025-26)	90,813,279.78	195,501,513.22	115.3%	Not Met
1st Subsequent Year (2026-27)	66,405,614.61	132,066,840.19	98.9%	Not Met
2nd Subsequent Year (2027-28)	79,649,990.81	130,873,307.02	64.3%	Not Met

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

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

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

Explanation:

Federal Revenue

(linked from 6A

if NOT met)

2024-25 carryover amounts budgeted in 2025-26 have been backed out in the out years, hence the decrease in Federal revenues for 26-27 and 27-28.

Explanation:

Other State Revenue

(linked from 6A

if NOT met)

There is an increase in state revenues budgeted in 25-26, these revenue increase are projected to continue through 26-27 & 27-28. There is projected increase in ELOP (RE2600) - \$15.1M, which was not budgeted during adopted budget and there are two new state grants RE6019 - \$10.5M, and RE7864 - \$2M.

Explanation:

Other Local Revenue

(linked from 6A

if NOT met)

The changes in Other Local Revenue reflect updated projections based on current-year activity, removal of one-time revenues, and normalization of ongoing income sources. In 2025-26, revenue increased to \$24.2M due to revised estimates for items such as indirect cost recovery, facility use fees, and reimbursements. The significant decrease in 2026-27 from \$41.4M at budget adoption to \$23.5M, results from the removal of one-time local revenues and adjustments to program income that will not continue into the outyears. By 2027-28, revenues stabilize at \$23.5M as projections are aligned with historical trends, anticipated reimbursements, and recurring local revenue sources.

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

Explanation:

Books and Supplies

(linked from 6A

if NOT met)

The changes in Books and Supplies reflect updated projections based on current spending patterns, revised program needs, and the removal of one-time purchases assumed at budget adoption. For 2025-26, the increase to \$41.6M is driven by updated actuals, inflationary adjustments, and required instructional and operational supply purchases. In 2026-27 and 2027-28, expenditures decrease to \$22.22M and \$21.34M as one-time supply purchases are removed, program needs normalize, and departments adjust spending to align with the District's Fiscal Solvency Plan. These projections were developed using year-to-date expenditures, historical trends, known contractual and instructional material needs, and multi-year planning assumptions.

Explanation:

Services and Other Exps

(linked from 6A

if NOT met)

The change in Services and Other Operating Expenditures reflects updated cost assumptions, one-time spending, and reductions included in the Fiscal Solvency Plan. Costs increase in 2025-26 due to higher service contracts and operating commitments, decrease in 2026-27 as planned reductions take effect, and rise again in 2027-28 as one-time savings phase out. Projections are based on current contracts, inflationary factors, and program needs, and will continue to be refined and monitored to align expenditures with available resources.

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	22,870,365.51	24,905,219.13	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		22,870,365.58	

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)	-4.0%	-9.8%	-14.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	-1.3%	-3.3%	-4.9%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance (Form 011, Section E)	and Other Financing Uses (Form 011, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2025-26)	(96,521,811.17)	426,507,861.45	22.6%	Not Met
1st Subsequent Year (2026-27)	(37,671,416.17)	373,702,848.18	10.1%	Not Met
2nd Subsequent Year (2027-28)	(37,519,252.82)	384,572,320.53	9.8%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Unrestricted deficit spending is above the standard in all three projected years because the District continues to face a structural budget imbalance. To correct this, the District is implementing significant reductions beginning in 2026-27, including substantial staffing adjustments and overall budget cuts of more than 30 percent across school sites and central departments. These actions, along with tighter spending controls and better alignment of restricted resources, are intended to reduce the deficit and help the District return to a balanced budget.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance	
	General Fund	
	Projected Year Totals	
	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2025-26)	19,119,420.54	Met
1st Subsequent Year (2026-27)	(8,298,061.37)	Not Met
2nd Subsequent Year (2027-28)	(32,165,957.26)	Not 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 NOT MET - General fund ending balance is projected to be negative for any of the current fiscal year or two subsequent fiscal years. Provide reasons for the negative fund balance(s), a description of the methods and assumptions used in projecting the ending fund balance, and what changes will be made to ensure the ending fund balance is positive.

Explanation:
(required if NOT met)

The District's General Fund is projected to drop into negative balances in 2026-27 and 2027-28 because ongoing costs continue to exceed the revenue the District receives. To address this, the 11/20/25 Board-approved Fiscal Solvency Plan includes major budget reductions across all sites and departments beginning in 2026-27. These actions are designed to bring the budget back into balance and ensure the District remains financially stable. The District will continue monitoring spending and updating projections to support long-term fiscal health.

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)	(1,056,530.00)	Not 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 NOT MET - General fund cash balance is projected to be negative at the end of the current fiscal year. Provide reasons for the negative cash balance and what changes or remedies will be made to ensure that the general fund is solvent and able to satisfy its current year financial obligations.

Explanation:
(required if NOT met)

To address this, the District is carrying out its Fiscal Solvency Plan, which includes significant budget reductions across schools and departments, stronger spending controls, and careful right-sizing over the next several years. With support from FCMAT and the Sacramento County Office of Education advisor, the District is improving financial oversight and long-term planning. The District will monitor cash monthly and, if needed, may take out a TRANS loan to meet current-year obligations. The District will also heavily enforce the implementation of the Fiscal Solvency Plan to stabilize cash and ensure the District can meet all financial commitments.

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.)	34,479	32,876	32,579
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

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

Yes

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

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

b. Special Education Pass-through Funds

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	858,265,185.06	733,921,790.98	744,617,190.31
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	858,265,185.06	733,921,790.98	744,617,190.31

4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	17,165,303.70	14,678,435.82	14,892,343.81
6. Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	17,165,303.70	14,678,435.82	14,892,343.81

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		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00	14,678,435.82	14,892,343.81
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	(34,420,691.20)	(86,770,543.19)	(124,503,704.00)
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	(34,420,691.20)	(72,092,107.37)	(109,611,360.19)
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	-4.01%	-9.82%	-14.72%
District's Reserve Standard (Section 10B, Line 7):	17,165,303.70	14,678,435.82	14,892,343.81
Status:	Not Met	Not Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD NOT MET - Available reserves are below the standard in one or more of the current year or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

The District's available reserves are below the required standard due to longstanding structural deficits, rising operating costs, and continued enrollment declines that reduce ongoing revenue. To restore reserves, the District is implementing its Board-approved Fiscal Solvency Plan, which includes significant reductions across departments and school sites, tighter expenditure controls, and ongoing monitoring of budget performance. These actions, combined with updated multi-year projections and continued support from SCOE and FCMAT, are designed to rebuild reserves to meet or exceed the state standard over the next three fiscal years.

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?

Yes

- 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:

The only remaining one-time resource is the Learning Recovery Grant, which is intended to cover the cost of eight additional instructional days under a two-year agreement, with 2025-26 being the final year. As a result, no future arrangements are required at this time.

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)	(147,081,944.23)	(176,536,984.08)	20.0%	29,455,039.85	Not Met
1st Subsequent Year (2026-27)	(144,834,870.00)	(178,157,797.35)	23.0%	33,322,927.35	Not Met
2nd Subsequent Year (2027-28)	(145,131,380.00)	(181,384,749.65)	25.0%	36,253,369.65	Not Met
1b. Transfers In, General Fund *					
Current Year (2025-26)	3,755,880.00	3,755,880.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	3,755,880.00	3,755,880.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	3,755,880.00	3,755,880.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since 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.

55B. Status of the District's Projected Contributions, Transfers, and Capital Projects

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

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

Explanation:

(required if NOT met)

The Special Education Department will reassess its 2025-26 budget and out-year projections to identify opportunities to reduce reliance on the unrestricted General Fund. This review will focus on program efficiencies, cost-containment, and aligning expenditures with available restricted resources. Special Education leadership will work with Budget, Accounting, and HR to evaluate staffing, non-public school placements, transportation, and related service costs to ensure they are appropriately structured and funded. A revised plan outlining reductions, adjustments, and timelines will be incorporated into the District's multi-year projections and reflected in the Second Interim, consistent with the District's Fiscal Solvency Plan.

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

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

Project Information:

(required if YES)

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

First Interim
General Fund
School District Criteria and Standards Review

	Prior Year (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Type of Commitment (continued)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	68,159,283	52,499,400	53,108,875	53,223,600
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
	5,462,364	5,486,298	5,528,055	5,529,383
Total Annual Payments:	73,621,647	57,985,698	58,636,930	58,752,983
Has total annual payment increased over prior year (2024-25)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

Yes

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

Yes

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)

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.

Budget Adoption (Form 01CS, Item S7A)		First Interim
404,144,313.00		397,419,317.00
140,359,905.00		159,725,780.00
263,784,408.00		237,693,537.00

Actuarial	Actuarial
Jun 30, 2022	Jun 30, 2024

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
24,494,972.00		25,202,817.00
24,494,972.00		25,202,817.00
24,494,972.00		

Data must be entered.

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)

31,314,490.40	27,199,806.43
28,080,859.00	22,463,046.00
28,080,859.00	22,463,046.00

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)

20,676,474.00	21,305,728.00
21,400,566.00	22,257,438.00
22,328,010.00	23,175,713.00

d. Number of retirees receiving OPEB benefits

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

3,903	3,903
3,903	3,903
3,903	

Data must be entered.

4. Comments:



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

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

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

2 Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
- b. Unfunded liability for self-insurance programs

Budget Adoption (Form 01CS, Item S7B)		First Interim
17,025,655.95		18,490,353.00
17,025,655.95		18,490,353.00

3 Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
- Current Year (2025-26)
- 1st Subsequent Year (2026-27)
- 2nd Subsequent Year (2027-28)

Budget Adoption (Form 01CS, Item S7B)		First Interim
17,025,655.95		18,490,353.00
17,025,655.95		18,490,353.00
17,025,655.95		18,490,353.00

- b. Amount contributed (funded) for self-insurance programs
- Current Year (2025-26)
- 1st Subsequent Year (2026-27)
- 2nd Subsequent Year (2027-28)

17,025,655.95	18,490,353.00
17,025,655.95	18,490,352.00
17,025,655.95	18,490,353.00

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?

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2,388.00	2,566.00	2,501.00	2,322.00

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

n/a

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

No

Negotiations Settled Since Budget Adoption

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

Sep 04, 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:

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

n/a

If Yes, date of budget revision board adoption:

Sep 04, 2025

4. Period covered by the agreement:

Begin Date: Jul 01, 2025

End Date: Jun 30, 2027

5. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

10,655,059

22,576,737

4,703,920

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

10,655,059

33,231,796

37,935,716

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

2.59%

5.36%

1.06%

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

--	--	--

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
2,264,677	4,077,590	5,082,337

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

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

No

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Yes	Yes	Yes

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

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

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

No	No	No
No	No	No

Certificated (Non-management) - Other

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

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	1,844.00	1,995.92	1,713.00	1,475.00

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

1,315,605

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

7. Amount included for any tentative salary schedule increases

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

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

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

No

No

No

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

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

No

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

No

No

No

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

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

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

No

No

No

No

No

No

Classified (Non-management) - Other

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

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

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

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

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

N/A

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	338.00	319.50	270.00	270.00

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 multiyear projections (MYPs)?

No

No

No

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

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

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

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?

Yes

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.

Neg fund balance due to a reduction in projected revenues and a large AR write-off due to prior year accounting oversight. Options for program right sizing are being explored.

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)

Yes

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

Yes

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

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?

Yes

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

Yes

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

Yes

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

Yes

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

Yes

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

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	891,387,050.55
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	50,908,086.78
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	541,716.08
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	6,059,639.49
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	10,535.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	3,755,880.00
6. All Other Financing Uses	All	9100	7699	0.00
7. Nonagency	All	9200	7651	0.00
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	293,857.98
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 C1 through C9)	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			10,661,628.55
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	1,370,938.26
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				831,188,273.48
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)*				33,245.32
B. Expenditures per ADA (Line I.E divided by Line II.A)				25,001.66
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.)			819,185,037.13	23,574.18
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)			819,185,037.13	23,574.18
B. Required effort (Line A.2 times 90%)			737,266,533.42	21,216.76
C. Current year expenditures (Line I.E and Line II.B)			831,188,273.48	25,001.66
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met	

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

Part I - General Administrative Share of Plant Services Costs

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

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

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

(Functions 7200-7700, goals 0000 and 9000)

19,570,528.05

2. Contracted general administrative positions not paid through payroll

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

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

--

B. Salaries and Benefits - All Other Activities

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

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

632,563,337.95

C. Percentage of Plant Services Costs Attributable to General Administration

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

3.09%

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)

28,710,936.97

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

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

7,795,111.66

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
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)	2,152,822.02
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)	3,500.97
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)	38,662,371.62
9. Carry-Forward Adjustment (Part IV, Line F)	7,670,978.94
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	46,333,350.56
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	420,421,575.50
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	107,358,304.95
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	113,841,623.45
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	15,008,020.87
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	541,716.08
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	66,658.50
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	6,071,727.79
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)	3,689,109.55
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)	118,596.75
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)	67,517,793.45
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)	127,999.03
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)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	6,529,084.90
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	21,480,325.37
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	29,985,189.19
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)	792,757,725.38
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)	4.88%
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)	5.84%
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)

38,662,371.62

B. Carry-forward adjustment from prior year(s)

1. Carry-forward adjustment from the second prior year

1,432,398.29

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 (4.09%) times Part III, Line B19); zero if negative

7,670,978.94

2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.09%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.09%) times Part III, Line B19); zero if positive

0.00

D. Preliminary carry-forward adjustment (Line C1 or C2)

7,670,978.94

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)

7,670,978.94

Approved
indirect cost
rate: 4.09%

Highest rate
used in any
program: 4.09%

Fund	Resource	Eligible Expenditures (Objects 1000- 5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	35,663,663.44	1,458,643.83	4.09%
01	3010	21,632,085.36	875,055.59	4.05%
01	3182	898,262.68	36,738.31	4.09%
01	3310	9,611,531.94	393,111.66	4.09%
01	3311	210,655.59	8,615.81	4.09%
01	3315	221,777.31	9,070.69	4.09%
01	3345	2,142.00	87.60	4.09%
01	3386	29,301.57	1,198.43	4.09%
01	3395	14,561.44	595.56	4.09%
01	3410	184,038.81	7,527.19	4.09%
01	3550	349,149.77	14,280.23	4.09%
01	4035	1,703,114.76	69,657.39	4.09%
01	4124	764,287.87	23,212.00	3.04%
01	4127	2,725,009.37	111,452.88	4.09%
01	4201	537,974.62	22,003.16	4.09%
01	4203	1,692,403.77	69,219.31	4.09%
01	4510	22,015.94	900.00	4.09%
01	5630	75,018.59	3,068.26	4.09%
01	5810	496,590.64	3,929.00	0.79%
01	6010	230,044.60	8,386.33	3.65%
01	6019	9,999,841.48	408,993.52	4.09%
01	6053	1,445,133.57	59,105.96	4.09%
01	6211	1,204,388.49	49,259.49	4.09%
01	6266	2,838,692.61	116,102.53	4.09%
01	6332	7,595,127.61	310,640.72	4.09%
01	6383	80,445.30	3,290.21	4.09%
01	6385	36,928.63	1,510.38	4.09%
01	6387	1,812,003.21	74,080.37	4.09%
01	6388	935,169.53	37,406.79	4.00%
01	6500	121,205,013.09	4,933,767.54	4.07%
01	6520	410,976.08	16,808.92	4.09%
01	6546	2,719,176.06	111,214.30	4.09%
01	6547	2,049,453.33	83,822.64	4.09%
01	6695	192,820.73	7,886.37	4.09%
01	6762	12,067,792.38	493,572.71	4.09%
01	6770	6,574,044.32	58,080.66	0.88%
01	7085	837,420.79	34,250.51	4.09%
01	7220	574,580.98	16,891.02	2.94%

Sacramento City Unified
Sacramento County

First Interim
2025-26 Projected Year Totals
Exhibit A: Indirect Cost Rates Charged to Programs

34 67439 0000000
Form ICR
G818P8K9JF(2025-26)

01	7311	37,004.89	1,513.50	4.09%
01	7339	85,586.71	3,500.50	4.09%
01	7388	189,118.32	7,734.94	4.09%
01	7399	3,966,886.20	159,289.90	4.02%
01	7412	1,699,417.95	69,506.69	4.09%
01	7413	478,905.26	19,587.23	4.09%
01	7435	7,188,299.72	279,165.57	3.88%
01	7810	1,990,064.18	34,326.11	1.72%
01	8150	21,161,624.00	865,510.42	4.09%
01	9010	(6,642,359.84)	76,697.43	N/A
09	2600	2,258,901.19	81,719.78	3.62%
09	3010	474,548.50	19,409.50	4.09%
09	6019	410,000.31	16,770.69	4.09%
09	6053	194,835.64	7,969.00	4.09%
09	6266	110,445.90	4,517.39	4.09%
09	6546	115,687.00	4,364.42	3.77%
09	6762	710,245.04	29,080.78	4.09%
09	6770	417,849.01	17,087.00	4.09%
09	7339	446,636.91	18,267.00	4.09%
09	7399	62,027.70	2,537.20	4.09%
09	7435	1,864,161.04	76,272.52	4.09%
11	5810	669,189.43	27,369.99	4.09%
11	6371	245,860.31	10,055.69	4.09%
11	9010	1,531,876.27	49,412.53	3.23%
12	5025	349,118.07	14,278.93	4.09%
12	5050	60,041.00	2,456.00	4.09%
12	5058	18,649.00	763.00	4.09%
12	5059	187,835.61	7,659.40	4.08%
12	5066	485,273.05	19,856.76	4.09%
12	5160	138,450.98	5,658.21	4.09%
12	5210	6,636,822.06	271,445.67	4.09%
12	6040	1,106.00	45.00	4.07%
12	6052	14,411.00	589.00	4.09%
12	6105	8,227,223.37	322,622.59	3.92%
12	6127	1,184,011.88	47,776.48	4.04%
12	6130	115,185.00	4,711.00	4.09%
12	6160	23,753.39	965.61	4.07%
12	7810	1,756,786.77	66,756.38	3.80%
12	9010	1,862,671.95	44,478.30	2.39%
13	5310	27,944,492.42	1,142,929.74	4.09%
13	5320	1,271,010.72	51,984.34	4.09%
13	5330	590,853.42	24,165.91	4.09%
13	7810	81,319.81	3,325.98	4.09%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	479,855,565.00	1.60%	487,521,760.00	2.92%	501,770,348.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	8,001,560.00	0.00%	8,001,560.00	0.00%	8,001,560.00
4. Other Local Revenues	8600-8799	14,910,029.36	0.00%	14,910,029.36	0.00%	14,910,029.36
5. Other Financing Sources						
a. Transfers In	8900-8929	3,755,880.00	0.00%	3,755,880.00	0.00%	3,755,880.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(176,536,984.08)	.92%	(176,157,797.35)	1.81%	(181,384,749.65)
6. Total (Sum lines A1 thru A5c)		329,866,050.28	1.83%	336,031,432.01	3.28%	347,053,067.71
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				227,760,878.15		212,170,962.29
b. Step & Column Adjustment				3,188,652.29		2,970,393.47
c. Cost-of-Living Adjustment						
d. Other Adjustments				(18,778,568.15)		3,238,812.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	227,760,878.15	(6.84%)	212,170,962.29	2.93%	218,380,167.76
2. Classified Salaries						
a. Base Salaries				63,576,109.62		51,284,814.32
b. Step & Column Adjustment				445,032.77		358,993.70
c. Cost-of-Living Adjustment						
d. Other Adjustments				(12,736,328.07)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	63,576,109.62	(19.33%)	51,284,814.32	.70%	51,643,808.02
3. Employee Benefits	3000-3999	108,315,480.71	(11.14%)	96,249,434.59	4.55%	100,624,250.53
4. Books and Supplies	4000-4999	6,504,448.04	(43.58%)	3,670,130.78	0.00%	3,670,130.78
5. Services and Other Operating Expenditures	5000-5999	31,099,277.16	(37.04%)	19,581,181.46	0.00%	19,581,181.46
6. Capital Outlay	6000-6999	1,720,772.72	(7.94%)	1,584,175.44	0.00%	1,584,175.44
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,378,467.00	0.00%	1,378,467.00	0.00%	1,378,467.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(13,847,571.95)	(11.78%)	(12,216,317.70)	.60%	(12,289,860.46)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		426,507,861.45	(12.38%)	373,702,848.18	2.91%	384,572,320.53
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(96,521,811.17)		(37,671,416.17)		(37,519,252.82)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		62,354,384.48		(34,167,426.69)		(71,838,842.86)
2. Ending Fund Balance (Sum lines C and D1)		(34,167,426.69)		(71,838,842.86)		(109,358,095.68)
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	253,264.51		253,264.51		253,264.51
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789	0.00		14,678,435.82		14,892,343.81
2. Unassigned/Unappropriated	9790	(34,420,691.20)		(86,770,543.19)		(124,503,704.00)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		(34,167,426.69)		(71,838,842.86)		(109,358,095.68)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		14,678,435.82		14,892,343.81
c. Unassigned/Unappropriated	9790	(34,420,691.20)		(86,770,543.19)		(124,503,704.00)
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		(34,420,691.20)		(72,092,107.37)		(109,611,360.19)
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.						
B1d						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	2,688,064.00	0.00%	2,688,064.00	0.00%	2,688,064.00
2. Federal Revenues	8100-8299	51,472,813.22	(23.72%)	39,264,733.24	(.02%)	39,255,409.60
3. Other State Revenues	8300-8599	150,199,463.23	(5.65%)	141,706,898.34	0.00%	141,706,898.34
4. Other Local Revenues	8600-8799	9,371,572.41	(7.64%)	8,655,384.13	.07%	8,661,105.12
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	176,536,984.08	.92%	178,157,797.35	1.81%	181,384,749.65
6. Total (Sum lines A1 thru A5c)		390,268,896.94	(5.07%)	370,472,877.06	.87%	373,696,226.71
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				98,288,606.43		92,055,816.81
b. Step & Column Adjustment				1,347,449.17		1,260,190.12
c. Cost-of-Living Adjustment						
d. Other Adjustments				(7,580,238.79)		(1,388,768.63)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	98,288,606.43	(6.34%)	92,055,816.81	(.14%)	91,927,238.30
2. Classified Salaries						
a. Base Salaries				42,731,174.38		40,738,392.27
b. Step & Column Adjustment				299,118.22		285,168.75
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,291,900.33)		(43,279.89)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	42,731,174.38	(4.66%)	40,738,392.27	.59%	40,980,281.13
3. Employee Benefits	3000-3999	114,990,978.53	(9.75%)	103,779,310.76	3.10%	106,997,123.55
4. Books and Supplies	4000-4999	35,114,722.45	(47.17%)	18,552,270.41	(4.78%)	17,664,943.71
5. Services and Other Operating Expenditures	5000-5999	122,783,065.57	(26.49%)	90,263,257.54	(.34%)	89,957,051.07
6. Capital Outlay	6000-6999	6,398,506.09	(21.69%)	5,010,879.10	(47.60%)	2,625,673.35
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	11,450,270.16	(14.25%)	9,819,015.91	.75%	9,892,558.67
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		431,757,323.61	(16.57%)	360,218,942.80	(.05%)	360,044,869.78
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(41,488,426.67)		10,253,934.26		13,651,356.93
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		94,775,273.90		53,286,847.23		63,540,781.49
2. Ending Fund Balance (Sum lines C and D1)		53,286,847.23		63,540,781.49		77,192,138.42
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	53,286,847.23		63,540,781.49		77,192,138.42
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		53,286,847.23		63,540,781.49		77,192,138.42
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.						
B1d						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	482,543,629.00	1.59%	490,209,824.00	2.91%	504,458,412.00
2. Federal Revenues	8100-8299	51,472,813.22	(23.72%)	39,264,733.24	(.02%)	39,255,409.60
3. Other State Revenues	8300-8599	158,201,023.23	(5.37%)	149,708,458.34	0.00%	149,708,458.34
4. Other Local Revenues	8600-8799	24,281,601.77	(2.95%)	23,565,413.49	.02%	23,571,134.48
5. Other Financing Sources						
a. Transfers In	8900-8929	3,755,880.00	0.00%	3,755,880.00	0.00%	3,755,880.00
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)		720,254,947.22	(1.91%)	706,504,309.07	2.02%	720,749,294.42
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				326,049,484.58		304,226,779.10
b. Step & Column Adjustment				4,536,101.46		4,230,583.59
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(26,358,806.94)		1,850,043.37
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	326,049,484.58	(6.69%)	304,226,779.10	2.00%	310,307,406.06
2. Classified Salaries						
a. Base Salaries				106,307,284.00		92,023,206.59
b. Step & Column Adjustment				744,150.99		644,162.45
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(15,028,228.40)		(43,279.89)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	106,307,284.00	(13.44%)	92,023,206.59	.65%	92,624,089.15
3. Employee Benefits	3000-3999	223,306,459.24	(10.42%)	200,028,745.35	3.80%	207,621,374.08
4. Books and Supplies	4000-4999	41,619,170.49	(46.61%)	22,222,401.19	(3.99%)	21,335,074.49
5. Services and Other Operating Expenditures	5000-5999	153,882,342.73	(28.62%)	109,844,439.00	(.28%)	109,538,232.53
6. Capital Outlay	6000-6999	8,119,278.81	(18.77%)	6,595,054.54	(36.17%)	4,209,848.79
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,378,467.00	0.00%	1,378,467.00	0.00%	1,378,467.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,397,301.79)	0.00%	(2,397,301.79)	0.00%	(2,397,301.79)
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)		858,265,185.06	(14.49%)	733,921,790.98	1.46%	744,617,190.31
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(138,010,237.84)		(27,417,481.91)		(23,867,895.89)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		157,129,658.38		19,119,420.54		(8,298,061.37)
2. Ending Fund Balance (Sum lines C and D1)		19,119,420.54		(8,298,061.37)		(32,165,957.26)
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	253,264.51		253,264.51		253,264.51
b. Restricted	9740	53,286,847.23		63,540,781.49		77,192,138.42
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789	0.00		14,678,435.82		14,892,343.81
2. Unassigned/Unappropriated	9790	(34,420,691.20)		(86,770,543.19)		(124,503,704.00)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		19,119,420.54		(8,298,061.37)		(32,165,957.26)
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	0.00		14,678,435.82		14,892,343.81
c. Unassigned/Unappropriated	9790	(34,420,691.20)		(86,770,543.19)		(124,503,704.00)
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		(34,420,691.20)		(72,092,107.37)		(109,611,360.19)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		(4.01%)		(9.82%)		(14.72%)
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? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):	Yes					
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		34,478.59		32,875.73		32,579.32
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		858,265,185.06		733,921,790.98		744,617,190.31
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)		858,265,185.06		733,921,790.98		744,617,190.31
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		17,165,303.70		14,678,435.82		14,892,343.81
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)		17,165,303.70		14,678,435.82		14,892,343.81
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		NO		NO		NO

2025-26 First Interim Multi-Year Projections

Description	2025-26 First Interim Budget			2026-27 Projection			2027-28 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUE AND OTHER FINANCING SOURCES									
LCFF/Revenue Limit Sources									
Federal Revenues	479,855,565	2,688,064	482,543,629	487,521,760	2,688,064	490,209,824	501,770,348	2,688,064	504,458,412
Other State Revenues	8,001,560	51,472,813	51,472,813	-	39,264,733	39,264,733	-	39,265,410	39,265,410
Other Local Revenues	14,910,029	150,199,463	158,201,023	8,001,560	141,706,898	149,708,458	8,001,560	141,706,898	149,708,458
		9,371,572	24,281,602	14,910,029	8,655,384	23,565,413	14,910,029	8,661,105	23,571,134
TOTAL REVENUES	\$ 502,767,154	\$ 213,731,913	\$ 716,499,067	\$ 510,433,349	\$ 192,316,080	\$ 702,749,429	\$ 524,681,937	\$ 192,311,477	\$ 716,993,414
EXPENDITURE AND OTHER FINANCING SOURCES									
Certificated Salaries	227,760,878	98,288,606	326,049,485	212,170,962	92,055,817	304,226,779	218,380,168	91,927,238	310,307,406
Classified Salaries	63,576,110	42,731,174	106,307,284	51,284,814	40,738,392	92,023,207	51,643,908	40,980,281	92,624,089
Employee Benefits	108,315,481	114,990,979	223,306,459	96,249,435	103,779,311	200,028,745	100,624,251	106,997,124	207,621,374
Books & Supplies	6,504,448	35,114,722	41,619,170	3,670,131	18,552,270	22,222,401	3,670,131	17,664,944	21,335,074
Services & Other Operating Expenses	31,099,277	122,783,066	153,882,343	19,581,181	90,263,258	109,844,439	19,581,181	89,957,051	109,538,233
Capital Outlay	1,720,773	6,398,506	8,119,279	1,584,175	5,010,879	6,595,055	1,584,175	2,625,673	4,209,849
Other Outgo (excluding Indirect Costs)	1,378,467	-	1,378,467	1,378,467	-	1,378,467	1,378,467	-	1,378,467
Other Outgo - Indirect Costs	(13,847,572)	11,450,270	(2,397,302)	(12,216,318)	9,819,016	(2,397,302)	(12,289,860)	9,892,559	(2,397,302)
TOTAL EXPENDITURES	\$ 426,507,861	\$ 431,757,324	\$ 858,265,185	\$ 373,702,848	\$ 360,218,943	\$ 733,921,791	\$ 384,572,321	\$ 360,044,870	\$ 744,617,190
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES									
SOURCES AND USES									
INTERFUND TRANSFERS	76,259,293	(218,025,411)	(141,766,118)	136,730,501	(167,903,863)	(31,173,362)	140,109,617	(167,733,393)	(27,623,776)
Interfund Transfers In	3,755,880	-	3,755,880	3,755,880	-	3,755,880	3,755,880	-	3,755,880
Transfers Out	(176,536,984)	176,536,984	-	(178,157,797)	178,157,797	-	(181,384,750)	181,384,750	-
Contributions	(172,781,104)	176,536,984	3,755,880	(174,401,917)	178,157,797	3,755,880	(177,628,870)	181,384,750	3,755,880
TOTAL OTHER FINANCING SOURCES/USES	(96,521,811)	(41,488,427)	(138,010,238)	(37,671,416)	10,253,934	(27,417,482)	(37,519,253)	13,651,357	(23,867,896)
NET INCREASE (DECREASE) IN FUND BALANCE									
FUND BALANCE, RESERVES									
Beginning Fund Balance	62,354,384	94,775,274	157,129,658	(34,167,427)	53,286,847	19,119,421	(71,838,843)	63,540,781	(8,298,061)
Ending Fund Balance	(34,167,427)	\$ 53,286,847	\$ 19,119,421	\$ (71,838,843)	\$ 63,540,781	\$ (8,298,061)	\$ (109,358,096)	\$ 77,192,138	\$ (32,165,957)
Components of Ending Fund Balance:									
Non-spendable-Revolving Cash	150,000	-	150,000	150,000	-	150,000	150,000	-	150,000
Stores	103,265	-	103,265	103,265	-	103,265	103,265	-	103,265
Restricted	53,286,847	53,286,847	53,286,847	53,286,847	63,540,781	63,540,781	53,286,847	77,192,138	77,192,138
Reserve for Economic Uncertainties	17,165,304	-	17,165,304	14,678,436	-	14,678,436	14,892,344	-	14,892,344
Unassigned/Unappropriated	(51,585,995)	\$ -	(51,585,995)	\$ (86,770,543)	\$ -	(86,770,543)	\$ (124,503,704)	\$ -	(124,503,704)
Unappropriated Percent			-6.01%			-11.82%			-16.72%

As of 11/25/25

Sacramento City Unified
Sacramento County

First Interim
2025-26
General Fund
Special Education Revenue Allocations
Setup

34 67439 0000000
Form SEAS
G818P8K9JF(2025-26)

Current LEA:	34-67439-0000000 Sacramento City Unified	
Selected SELPA:	BS	(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)
BS	Sacramento City Unified	

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)									
1000-1999	Certificated Salaries	2,637,547.31	143,975.02	4,200,532.20	0.00	3,658,476.05	51,475,417.63		62,115,948.21
2000-2999	Classified Salaries	8,977,307.48	2,168,040.55	190,227.00	0.00	1,185,596.82	15,892,082.69		28,413,254.54
3000-3999	Employee Benefits	9,051,528.39	1,335,625.39	2,516,209.87	0.00	3,422,258.00	47,928,085.26		64,253,706.91
4000-4999	Books and Supplies	1,771,971.38	7,000.00	30,505.58	0.00	27,867.81	510,102.97		2,347,447.74
5000-5999	Services and Other Operating Expenditures	11,092,016.76	127,963.49	18,789.16	0.00	2,642.00	66,311,551.40		77,552,962.81
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	662,088.50	0.00	0.00	0.00	0.00	13,427.81		675,516.31
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	34,192,459.82	3,782,604.45	6,956,263.81	0.00	8,296,840.68	182,130,667.76	0.00	235,358,836.52
7310	Transfers of Indirect Costs	5,565,732.74	0.00	0.00	0.00	87.60	0.00		5,565,820.34
7350	Transfers of Indirect Costs - Interfund	4,364.42	0.00	0.00	0.00	0.00	0.00		4,364.42
	Total Indirect Costs	5,570,097.16	0.00	0.00	0.00	87.60	0.00	0.00	5,570,184.76
	TOTAL COSTS	39,762,556.98	3,782,604.45	6,956,263.81	0.00	8,296,928.28	182,130,667.76	0.00	240,929,021.28
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	2,116,492.21	143,975.02	4,200,532.20	0.00	3,451,620.94	49,806,814.28		59,719,434.65
2000-2999	Classified Salaries	8,870,018.12	2,168,040.55	190,227.00	0.00	948,698.41	12,758,118.98		24,935,103.06
3000-3999	Employee Benefits	8,719,313.19	1,335,625.39	2,516,209.87	0.00	3,107,355.78	43,914,911.31		59,593,415.54
4000-4999	Books and Supplies	1,771,971.38	7,000.00	30,505.58	0.00	27,867.81	509,512.13		2,346,856.90
5000-5999	Services and Other Operating Expenditures	11,091,961.32	93,428.62	18,789.16	0.00	500.00	66,132,722.30		77,337,401.40
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	662,088.50	0.00	0.00	0.00	0.00	13,427.81		675,516.31
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	33,231,844.72	3,748,069.58	6,956,263.81	0.00	7,536,042.94	173,135,506.81	0.00	224,607,727.86
7310	Transfers of Indirect Costs	5,145,613.40	0.00	0.00	0.00	0.00	0.00		5,145,613.40
7350	Transfers of Indirect Costs - Interfund	4,364.42	0.00	0.00	0.00	0.00	0.00		4,364.42
	Total Indirect Costs	5,149,977.82	0.00	0.00	0.00	0.00	0.00	0.00	5,149,977.82
	TOTAL BEFORE OBJECT 8980	38,381,822.54	3,748,069.58	6,956,263.81	0.00	7,536,042.94	173,135,506.81	0.00	229,757,705.68

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 Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								229,757,705.68
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	426,311.18	0.00	0.00	0.00	0.00	2,282,034.92		2,708,346.10
2000-2999	Classified Salaries	8,022,471.68	0.00	0.00	0.00	0.00	0.00		8,022,471.68
3000-3999	Employee Benefits	6,992,485.32	0.00	0.00	0.00	0.00	1,096,185.31		8,088,670.63
4000-4999	Books and Supplies	1,706,248.00	0.00	0.00	0.00	0.00	0.00		1,706,248.00
5000-5999	Services and Other Operating Expenditures	6,547,604.37	0.00	0.00	0.00	0.00	900.00		6,548,504.37
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	662,088.50	0.00	0.00	0.00	0.00	0.00		662,088.50
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	24,357,209.05	0.00	0.00	0.00	0.00	3,379,120.23	0.00	27,736,329.28
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	24,357,209.05	0.00	0.00	0.00	0.00	3,379,120.23	0.00	27,736,329.28
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)								154,211,578.65
	TOTAL COSTS								181,947,907.93

* 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	722,682.19	38,811.47	1,247,123.29	0.00	1,149,581.71	15,319,850.66		18,478,049.32
2000-2999	Classified Salaries	2,801,808.89	716,119.11	82,051.28	0.00	309,929.54	4,465,792.37		8,375,701.19
3000-3999	Employee Benefits	2,312,280.36	423,187.86	613,416.65	0.00	830,326.23	11,809,099.38		15,988,310.48
4000-4999	Books and Supplies	203,352.97	0.00	0.00	0.00	7,069.69	221,450.60		431,873.26
5000-5999	Services and Other Operating Expenditures	752,690.49	(39,379.25)	9,731.66	0.00	0.00	(1,228,432.00)		(505,389.10)
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	6,792,814.90	1,138,739.19	1,952,322.88	0.00	2,296,907.17	30,587,761.01	0.00	42,768,545.15
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
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	0.00	0.00	0.00	0.00		0.00
	TOTAL COSTS	6,792,814.90	1,138,739.19	1,952,322.88	0.00	2,296,907.17	30,587,761.01	0.00	42,768,545.15
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	112,750.23	0.00	0.00	0.00	65,278.04	439,509.93		617,538.20
2000-2999	Classified Salaries	35,525.52	0.00	0.00	0.00	66,195.48	796,719.41		898,440.41
3000-3999	Employee Benefits	75,562.46	0.00	0.00	0.00	98,914.68	894,777.07		1,069,254.21
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	(12,245.25)	(1,246.32)	(5,121.94)	0.00	0.00	12,468.59		(6,144.92)
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	211,592.96	(1,246.32)	(5,121.94)	0.00	230,388.20	2,143,475.00	0.00	2,579,087.90
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
	TOTAL BEFORE OBJECT 8980	211,592.96	(1,246.32)	(5,121.94)	0.00	230,388.20	2,143,475.00	0.00	2,579,087.90

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	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								2,579,087.90
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	609,931.96	38,811.47	1,247,123.49	0.00	1,084,303.67	14,880,340.73		17,860,511.32
2000-2999	Classified Salaries	2,766,283.37	716,119.11	82,051.28	0.00	243,734.06	3,669,072.96		7,477,260.78
3000-3999	Employee Benefits	2,236,717.90	423,187.86	613,416.65	0.00	731,411.55	10,914,322.37		14,919,056.33
4000-4999	Books and Supplies	203,352.97	0.00	0.00	0.00	7,069.69	221,450.60		431,873.26
5000-5999	Services and Other Operating Expenditures	764,935.74	(38,132.93)	14,853.60	0.00	0.00	(1,240,900.59)		(499,244.18)
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	6,581,221.94	1,139,985.51	1,957,445.02	0.00	2,066,518.97	28,444,286.07	0.00	40,189,457.51
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
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	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	6,581,221.94	1,139,985.51	1,957,445.02	0.00	2,066,518.97	28,444,286.07	0.00	40,189,457.51
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.00
	TOTAL COSTS								40,189,457.51
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	25,547.25	0.00	707,772.20	0.00	0.00	0.00		733,319.45
2000-2999	Classified Salaries	2,274,941.79	0.00	0.00	0.00	0.00	0.00		2,274,941.79
3000-3999	Employee Benefits	1,704,889.73	0.00	336,503.79	0.00	0.00	0.00		2,041,393.52
4000-4999	Books and Supplies	182,217.64	0.00	0.00	0.00	0.00	0.00		182,217.64
5000-5999	Services and Other Operating Expenditures	235,467.02	0.00	0.00	0.00	0.00	0.00		235,467.02
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	4,423,063.43	0.00	1,044,275.99	0.00	0.00	0.00	0.00	5,467,339.42

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
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	4,423,063.43	0.00	1,044,275.99	0.00	0.00	0.00	0.00	5,467,339.42
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.00
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
									5,467,339.42

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

SELPA:

Sacramento City Unified (BS)

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 300.228(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)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)		
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)

Available for MOE reduction. (line (a) minus line (c), zero if negative)

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).

Available to set aside for EIS (line (b) minus line (e), zero if negative)

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:

Sacramento City Unified (BS)

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

d. Special education unduplicated pupil count

e. Per capita state and local expenditures (Test2c/Test2d)

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.

223,699,772.60

0.00

0.00

223,699,772.60

6,317.00

35,412.34

958.99

B. LOCAL EXPENDITURES ONLY METHOD

Test 3 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.

a. Expenditures paid from local sources

Add/Less: Adjustments 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 local sources

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.

Comparison
Year
2024-25

Projected Exps.
FY 2025-26

Difference

181,947,907.93

165,712,772.72

165,712,772.72

165,712,772.72

0.00

0.00

165,712,772.72

16,235,135.21

Projected Exps.
FY 2025-26

Comparison
Year
2024-25

181,947,907.93

165,712,772.72

Difference

Test 4 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 only.

a. Expenditures paid from local sources

Add/Less: Adjustments required for MOE calculation

SELPA: Sacramento City Unified (BS)

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 local sources

b. Special education unduplicated pupil count

c. Per capita local expenditures (Test4a/Test4b)

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.

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

Steven Meadows

Contact Name

Budget Analyst

Title

(916) 643-7888

Telephone Number

steven_meadows@scusd.edu

E-mail Address

165,712,772.72

0.00

0.00

165,712,772.72

181,947,907.93

6,317.00

26,232.83

2,570.07

SELPA:

Sacramento City Unified (BS)

Object Code	Description	Sacramento City Unified (BS00)	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
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL COSTS	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
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00

SELPA:

Sacramento City Unified (BS)

Object Code	Description	Sacramento City Unified (BS00)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
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
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	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
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT				
				0.00

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

2025-26 Cash Flow Projection

G: Ending Cash, plus Cash Accruals and Adjustments

Sacramento City Unified School District 2025-26 First Interim Cash Flow Projections

2026-27 Cash Flow Projection																	
2026-27	2026-27	July 2026	August 2026	September 2026	October 2026	November 2026	December 2026	January 2027	February 2027	March 2027	April 2027	May 2027	June 2027	Accrual Projected	Adjustments	Total Projected	Budget
Object	Beginning Balance																
A. BEGINNING CASH	9110	(1,056,530)	332,429	(16,096,550)	4,110,911	(11,840,195)	(32,059,786)	(9,374,682)	62,775,082	41,695,714	30,461,350	20,694,382	14,541,174			\$ -	\$ -
LCFF Revenue Sources																	
Principal Apportionment	8010-8019	11,839,822	11,839,822	52,048,187	21,311,680	21,311,680	52,048,187	21,311,680	31,111,680	52,048,187	21,111,680	21,311,680	32,048,187			\$ 359,742,467	\$ 359,742,467
Property Taxes	8020-8079	(48)			39,150	220,328	1,992,139	77,925,020	1,385,384	4,462,111	18,213,258	17,814,809	26,218,115			\$ 148,790,907	\$ 148,790,907
Miscellaneous Funds	8080-8099	(396,140)	(563,645)	(498,471)	(745,128)	(3,059,715)	(534,968)	(1,059,451)	308,706	(6,118,977)	(8,110,133)	(130,745)	(2,709,867)			\$ (17,823,540)	\$ (17,823,540)
Federal Revenues	8100-8199	2,559,093	555,046	6,528,786	12,041,533	10,903,625	6,890,529	6,890,529	5,464,125	8,372,486	8,431,201	4,525,680	15,256,558			\$ 39,364,733	\$ 39,364,733
Other State Revenues	8200-8299	8,342,713	2,416,733	6,528,786	5,897,569	12,041,533	10,903,625	6,890,529	5,464,125	8,372,486	8,431,201	4,525,680	15,256,558			\$ 149,708,458	\$ 149,708,458
Other Local Revenues	8300-8399	4,757,627	614,530	5,391,636	2,298,820	1,461,802	1,882,078	6,117,201	1,791,477	959,716	4,956,139	9,747,047	485,156			\$ 23,565,413	\$ 23,565,413
Interfund Transfers In	8910-8929								90,836		116,030	(1,532,007)	2,020,168			\$ 3,755,810	\$ 3,755,810
All Other Financing Sources	8930-8979															\$ -	\$ -
Unfunded Objects																\$ -	\$ -
TOTAL RECEIPTS		27,103,109	13,807,486	64,533,880	30,409,499	31,585,424	66,316,715	110,998,633	32,476,516	61,971,739	53,798,132	50,553,366	99,714,967	34,473,678	28,791,216	706,504,109	706,504,309
C. DISBURSEMENTS																	
Certificated Salaries	1000-1999	4,964,591	14,857,930	25,390,176	33,593,377	29,550,556	27,918,234	29,047,276	27,174,740	28,833,530	30,590,781	23,727,279	34,693,161			\$ 304,216,779	\$ 304,216,779
Classified Salaries	2000-2999	3,446,398	5,399,913	5,951,873	6,154,827	5,891,192	7,187,214	7,918,689	6,131,141	9,186,247	6,314,197	5,645,960	9,411,017			\$ 97,023,207	\$ 97,023,207
Employee Benefits	3000-3999	2,851,161	7,216,720	13,023,941	14,368,038	13,537,963	13,127,619	13,298,295	14,729,852	15,786,201	15,185,091	14,087,433	22,821,240			\$ 200,028,745	\$ 200,028,745
Books and Supplies	4000-4999	267,131	246,881	299,929	460,618	492,461	399,545	939,156	559,368	776,654	764,114	1,619,203	2,872,771			\$ 27,222,401	\$ 27,222,401
Services	5000-5999	416,783	2,812,770	4,616,424	7,737,975	5,813,668	5,483,656	7,902,218	7,229,497	9,300,445	8,665,085	7,261,137	24,067,117			\$ 109,844,439	\$ 109,844,439
Capital Outlay	6000-6999	7,940	917,467	680,695	572,880	216,822	325,147	149,455	157,513	208,824	127,671	270,254	502,087			\$ 6,595,055	\$ 6,595,055
Other Outlay	7000-7999	(958,021)	(197,997)	(1,740,084)	(1,734,972)	(1,732,972)	(1,757,060)	(50,800)	(1,066,708)	3,013,619	(1,885,565)	1,821,620	11,047,854			\$ (1,018,835)	\$ (1,018,835)
Interfund Transfers Out	7600-7629															\$ -	\$ -
All Other Financing Uses	7630-7699															\$ -	\$ -
TOTAL DISBURSEMENTS		11,015,985	30,504,685	49,722,954	61,155,522	53,769,689	52,481,754	59,204,798	54,906,343	67,805,321	61,462,334	54,188,846	106,417,151	44,794,956	28,791,216	733,921,791	733,921,791
D. BALANCE SHEET ITEMS																	
Assets and Deferred Outflows																	
Cash Held in Treasury	9111-9199	133,236														\$ 133,236	
Accounts Receivable	9200-9299	51,756,032	7,358,471	4,804,048	18,846,557	482,005	5,913,378	17,466,929	332,037	(54,093)	(101,013)	3,321,160	3,373,924	(14,713,566)		\$ 53,756,032	
Due From Other Funds	9300															\$ -	
Stores	9320															\$ -	
Prepaid Expenses	9340															\$ -	
Other Current Assets																\$ -	
Deferred Outflows of Resources	9400															\$ -	
Deferred Objects																\$ -	
SUBTOTAL ASSETS		53,389,268	7,358,471	4,804,048	18,846,557	482,005	5,913,378	17,466,929	332,037	(54,093)	(101,013)	3,321,160	3,373,924	(14,580,270)	-	\$ 53,389,268	
Liabilities and Deferred Inflows																	
Accounts Payable	9500-9599	(69,900,018)	(7,090,257)	(397,508)	(4,051,689)	1,302,769	2,936,764	2,889,001	1,018,421	(5,646,488)	(2,201,753)	(5,838,803)	(32,296,128)			\$ (69,900,018)	
Due To Other Funds	9610															\$ -	
Current Liabilities	9640															\$ -	
Unearned Revenues	9650															\$ -	
Deferred Inflows of Resources	9699															\$ -	
Deferred Objects																\$ -	
SUBTOTAL LIABILITIES		(69,900,018)	(7,090,257)	(397,508)	(4,051,689)	1,302,769	2,936,764	2,889,001	1,018,421	(5,646,488)	(2,201,753)	(5,838,803)	(32,296,128)		\$ -	(69,900,018)	
Nonspending																	
Supplies and Services	9910															\$ -	
TOTAL BALANCE SHEET ITEMS		(16,510,750)	268,315	4,006,540	14,794,868	1,884,773	8,850,142	20,355,930	1,350,458	(5,700,582)	(2,302,766)	(2,517,643)	(28,922,204)			(16,510,750)	
E. NET INCREASE/DECREASE B. C + D		(16,510,750)	(16,510,750)	(16,510,750)	(16,510,750)	(16,510,750)	(16,510,750)	(16,510,750)	(16,510,750)	(16,510,750)	(16,510,750)	(16,510,750)	(16,510,750)			(16,510,750)	
F. Ending Cash (A + E)		332,429	(16,096,550)	4,110,911	(11,840,195)	(32,059,786)	(9,374,682)	62,775,082	41,695,714	30,461,350	20,694,382	15,541,174	(20,083,216)			\$ (44,984,761)	

Sacramento City Unified School District 2025-26 First Interim Cash Flow Projections

2027-28 Cash Flow Projection																		
2027-28	Object	2027-28 Beginning Balance	July 2027	August 2027	September 2027	October 2027	November 2027	December 2027	January 2028	February 2028	March 2028	April 2028	May 2028	June 2028	Accrual Projected	Adjustments	Total Projected	Budget
A. BEGINNING CASH	9110	(20,083,114)	(20,083,214)	(17,652,653)	(41,119,516)	(29,196,634)	(66,065,826)	(93,950,464)	(82,246,023)	(32,201,909)	(60,721,738)	(76,055,431)	(92,520,490)	(105,019,484)			\$ -	\$ -
B. RECEIPTS																		
LOF Revenue Sources																		
Principal Appointment	8010-8019		12,247,165	12,247,165	54,306,836	22,044,897	22,044,897	54,306,836	22,044,897	22,044,897	54,306,836	22,044,897	22,044,897	54,306,836			\$ 373,991,054	\$ 373,991,054
Property Taxes	8020-8079					39,150	220,328	1,992,139	77,935,020	1,385,344	4,462,311	18,231,258	17,834,609	26,218,515			\$ 148,390,907	\$ 148,390,907
Miscellaneous Funds	8080-8099																\$ (17,823,549)	\$ (17,823,549)
Federal Revenues	8100-8199																\$ 39,255,410	\$ 39,255,410
Other State Revenues	8200-8299																\$ 149,708,458	\$ 149,708,458
Other Local Revenues	8300-8399																\$ 23,571,134	\$ 23,571,134
Interfund Transfers In	8600-8799																\$ 3,755,880	\$ 3,755,880
All Other Financing Sources	8910-8979																\$ -	\$ -
Undefined Objects	8980-8979																\$ -	\$ -
C. DISBURSEMENTS																		
Certificated Salaries	1000-1999		27,510,999	14,215,097	66,783,707	31,142,842	32,299,093	68,576,719	111,733,380	33,209,644	64,230,584	54,532,178	51,888,823	101,972,115		34,468,779	720,749,294	720,749,294
Classified Salaries	2000-2999		5,579,309	16,450,173	28,572,476	37,036,602	31,594,524	30,800,918	31,041,846	29,083,962	31,806,652	33,737,530	26,195,870	38,245,462		(32,238,019)	310,307,406	310,307,406
Employee Benefits	3000-3999		4,106,201	6,433,852	7,091,497	7,333,311	7,019,197	9,434,907	9,434,907	7,305,099	11,383,462	7,527,963	6,737,020	11,214,037		(1,115,903)	92,624,089	92,624,089
Books and Supplies	4000-4999		236,465	236,465	236,465	236,465	236,465	236,465	236,465	236,465	236,465	236,465	236,465	236,465			207,621,374	207,621,374
Services	5000-5999		435,565	2,805,923	4,603,555	7,716,424	5,797,461	5,468,369	7,209,344	9,274,519	8,640,939	8,640,939	7,400,617	24,000,027		12,034,129	21,315,074	21,315,074
Capital Outlay	6000-6999		5,069	592,034	434,511	365,669	138,405	78,236	95,402	100,546	133,300	81,497	80,592	321,074		1,864,329	109,538,233	109,538,233
Interfund Transfers Out	7000-7999																4,209,849	4,209,849
All Other Financing Uses	7610-7699																(1,018,835)	(1,018,835)
D. BALANCE SHEET ITEMS																		
Assets and Deferred Outflows																		
Cash Held in Treasury	9111-9199																\$ 133,236	\$ 133,236
Accounts Receivable	9200-9299		1,195,640	1,459,992	953,169	3,730,338	95,634	1,173,271	3,465,607	124,030	(20,206)	(37,713)	1,315,311	1,280,305		5,169,049	19,693,408	19,693,408
Due From Other Funds	9300																\$ -	\$ -
Stores	9320																\$ -	\$ -
Prepaid Expenditures	9330																\$ -	\$ -
Other Current Assets	9340																\$ -	\$ -
Deferred Outflows of Resources	9400																\$ -	\$ -
Undefined Objects																		
SubTOTAL ASSETS			1,195,640	1,459,992	953,169	3,730,338	95,634	1,173,271	3,465,607	124,030	(20,206)	(37,713)	1,315,311	1,280,305		5,902,285	20,026,648	\$ -
Liabilities and Deferred Inflows																		
Accounts Payable	9500-9599		(44,794,956)	(44,794,956)	(44,794,956)	(44,794,956)	(44,794,956)	(44,794,956)	(44,794,956)	(44,794,956)	(44,794,956)	(44,794,956)	(44,794,956)	(44,794,956)			(44,794,956)	(44,794,956)
Due To Other Funds	9600																\$ -	\$ -
Current Loans	9640																\$ -	\$ -
Unearned Revenues	9650																\$ -	\$ -
Deferred Inflows of Resources	9690																\$ -	\$ -
Undefined Objects																		
SubTOTAL LIABILITIES																\$ -	\$ -	\$ -
Nonoperating																		
Suspense Clearing	9910																(44,794,956)	(44,794,956)
E. NET INCREASE/DECREASE B - C + D																	\$ -	\$ -
F. ENDING CASH (A + E)																	\$ -	\$ -

2025-26 First Interim Cash Flow Projections

Year	July	August	September	October	November	December	January	February	March	April	May	June
2025-26	156,361,005	88,418,223	83,553,947	65,152,340	36,501,152	13,119,617	54,513,748	34,964,259	61,097,297	55,403,789	50,920,368	(1,056,530)
2026-27	332,429	(16,096,556)	4,110,911	(11,840,295)	(32,059,786)	(9,374,682)	62,775,082	41,695,714	30,661,350	20,694,382	14,541,174	(20,083,214)
2027-28	(17,652,653)	(41,119,536)	(29,196,614)	(66,065,826)	(93,950,454)	(82,296,023)	(32,201,969)	(60,711,738)	(76,055,431)	(92,520,490)	(105,019,484)	(138,648,180)

2025-26 First Interim Multi Year Cash Flow

