

Laguna Beach Unified School District



SECOND INTERIM REPORT 2025-2026



Prepared by Business Services

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FINANCIAL SUMMARY

The Second Interim Report serves as the District’s second fiscal checkpoint for the 2025-26 fiscal year, providing an updated review of revenues, expenditures, and overall financial position. The report reflects activity through January 31 and incorporates revised projections based on the most current information available.

In accordance with statutory requirements, the District includes multi-year projections for the current and two subsequent fiscal years. The Second Interim Report must be submitted to the County Office of Education by March 15.

The following narrative is structured to align with the 2025-26 Second Interim General Fund Summary Combined Unrestricted/Restricted Revenues, Expenditures, and Changes in Fund Balance (SACS Form 01) to provide a clear and organized overview of the district’s budget.

A. REVENUE

1 Property Tax/LCFF

At Second Interim, LCFF Sources revenue is projected at \$80.1 million, an increase of approximately \$0.6 million from the First Interim estimate of \$79.5 million. This adjustment reflects updated secured roll data from the Orange County Auditor-Controller and refined local projections.

As a community-funded district, Laguna Beach USD relies primarily on local property taxes. The 2025-26 assessed roll reflects 5.4 percent growth in net taxable value, consistent with historical trends. Residential property continues to drive the tax base, with growth attributable to transfer of ownership activity and Proposition 13 CPI adjustments.

While current year growth remains solid, the multi-year projection moderates to approximately 4.01 percent in 2026-27, with out-year assumptions of approximately 4.77 percent annually. Property tax growth is inherently difficult to predict and remains subject to changes in assessed valuation, sales activity, and broader economic conditions. The District uses conservative assumptions to ensure ongoing costs are supported by dependable, recurring revenue.

Criteria and Standards for Reviewing School District Interim Reports

2 **Federal Revenue**
Federal revenue increased slightly to \$974,910 at Second Interim following updated apportionments. The adjustment reflects updated apportionments, including revised Title I, Title II, and Title IV allocations released by the California Department of Education.

3 **Other State Revenue**
Other state revenue now totals \$7.4 million, reflecting a net increase of \$176,175. The adjustment reflects updated restricted state allocations, including revisions to the Expanded Learning Opportunities Program (ELO-P), the Career Technical Education Incentive Grant (CTEIG), and Literacy Screenings Professional Development funding, partially offset by lower projected lottery revenue.

4 **Other Local Revenues**
Other local revenue is projected at \$4.8 million at Second Interim, an increase of \$405,630 from First Interim. The increase is primarily attributable to higher projected interest earnings, including interest on unapportioned property taxes, increased donations from local support organizations, and a one-time reimbursement related to amended cost reporting under the LEA Medi-Cal Billing Option Program.

B. EXPENDITURES

1 **Certificated Salaries**
Certificated salaries increased by \$131,844 at Second Interim, bringing the total to approximately \$35.3 million. The adjustment reflects temporary teaching contracts issued to provide classroom coverage for employees on approved leaves of absence. As coverage shifted from daily substitutes to contracted positions, the budget was realigned to reflect current staffing assignments and ensure continuity of instruction.

Criteria and Standards for Reviewing School District Interim Reports

2

Classified Salaries

Classified salaries are projected at \$13.2 million at Second Interim, a decrease of \$133,235 from First Interim. The adjustment reflects mid-year staffing changes and vacancy savings. These revisions align projected expenditures with current staffing levels and operational needs.

3

Employee Benefits

Expenditures for employee benefits are projected at \$21.4 million, reflecting an increase of \$409,645 compared to the First Interim. Employee benefits increased at Second Interim primarily due to adjustments in health and welfare costs to reflect actual District contributions and Board-approved corrective actions. The revised projection of \$5.9 million for health and welfare aligns the budget with current benefit obligations. Other benefit categories were adjusted to align with revised salary projections.

Description	First Interim	Second Interim	Difference
CalSTRS	\$9,785,641	\$9,796,030	\$10,389
CalPERS	\$3,046,482	\$3,026,120	(\$20,362)
OASDI/Medicare	\$1,484,278	\$1,479,715	(\$4,563)
Health & Welfare Benefits	\$5,500,000	\$5,930,000	\$430,000
Unemployment Insurance	\$30,456	\$24,991	(\$5,465)
Workers' Compensation	\$438,747	\$438,393	(\$354)
Retiree Benefits, OPEB	\$265,000	\$265,000	-
Other Employee Benefits	\$490,628	\$490,628	-

4

Books and Supplies

With a total of \$3.74 million, books and supplies remain largely unchanged from First Interim, reflecting a decrease of less than one percent. Adjustments reflect normal mid-year fine-tuning as schools adjust spending for classroom supplies, instructional materials, small equipment, and other site needs based on actual needs.

Criteria and Standards for Reviewing School District Interim Reports

- 5 **Services and Other Operating Expenditures**

Expenditures for Services & Other Operating Expenditures are projected at \$16.0 million at Second Interim, an increase of \$850,896 from First Interim. The adjustment reflects updated projections for contracted services and professional support based on year-to-date activity.

The increase includes board-approved contracts for technology software and licenses, temporary instructional support services, professional and compliance-related services, facilities and capital planning, student enrichment programs, and special education-related costs. These changes simply bring the budget in line with how we are currently delivering services across the District.
- 6 **Capital Outlay**

Capital outlay expenditures are projected at \$1.5 million at Second Interim, an increase of \$37,876 from First Interim. The change primarily reflects updated timing and costs associated with audio-visual system upgrades in instructional and multi-purpose spaces to support student learning, school programs and performances, and meetings.
- 7 **Other Outgo**

A decrease of \$54,612 in other outgo reflects the estimated lower cost of district-funded county programs.
- 8 **Transfers of Indirect Costs** - There are no changes at Second Interim.

D. OTHER FINANCING SOURCES AND USES

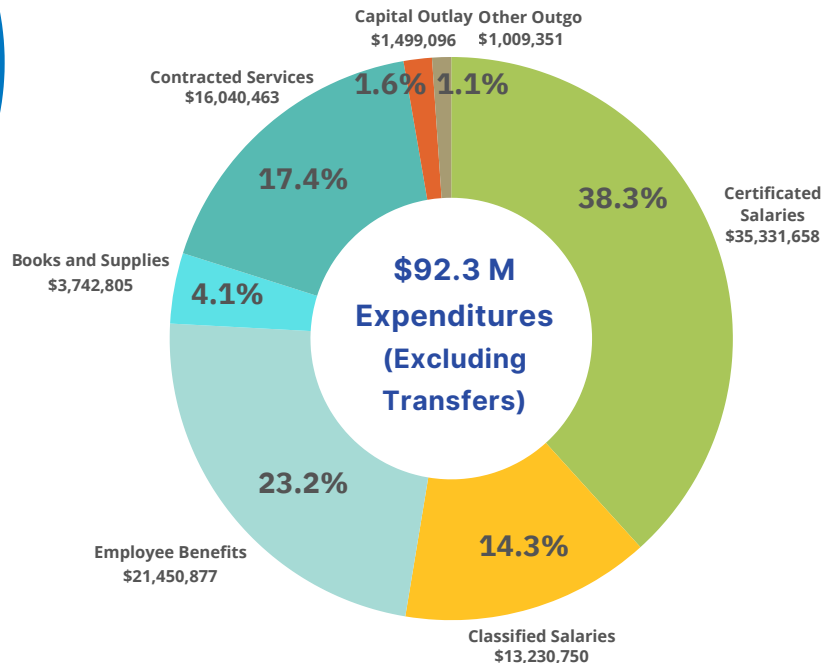
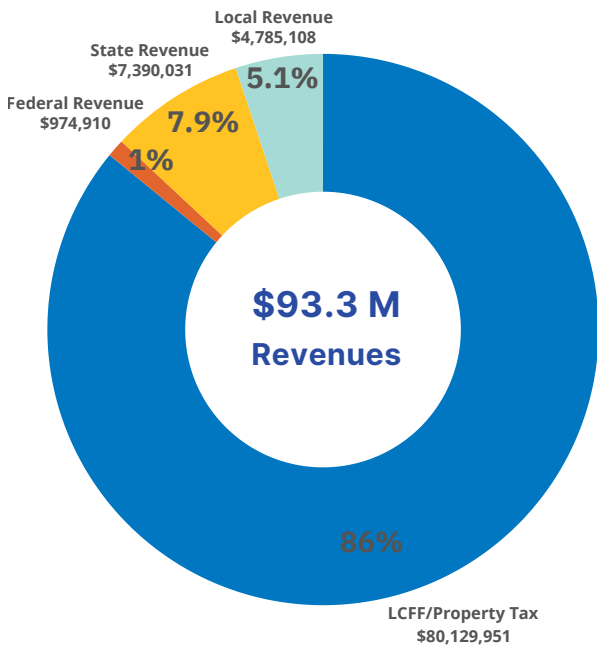
- 1 **Interfund Transfers**

Interfund Transfers remain budgeted at \$13.3 million. To date, \$2.3 million has been transferred, including \$200,000 to support the Cafeteria Fund, with the remaining amount allocated to facility improvement projects. The balance of \$11 million will be presented under a separate Board agenda item and resolution as the next phase of funding for the high school pool modernization project.
- 2 **Other Sources/Uses** - There are no changes at Second Interim.

GENERAL FUND SUMMARY

Revenues, Expenditures and Fund Balance - Unrestricted and Restricted Combined

Description	2025-2026 First Interim	2025-2026 Second Interim	Change
Revenues	\$92,104,200	\$93,280,000	\$1,175,800
Expenditures	\$91,079,200	\$92,305,000	\$1,225,800
Surplus/Deficit	\$1,025,000	\$975,000	(\$50,000)
Total Transfer to Other Funds	(\$13,300,000)	(\$13,300,000)	-
Net Increase (Decrease) in Balance	(\$12,275,000)	(\$12,325,000)	(\$50,000)
Beginning Fund Balance	\$25,131,328	\$25,131,328	-
Ending Fund Balance	\$12,856,328	\$12,806,328	(\$50,000)



COMPONENTS OF ENDING FUND BALANCE

F. FUND BALANCE

The General Fund ending fund balance for fiscal year 2025-26 is projected at **\$12,806,328**. Of this amount, \$50,000 is classified as nonspendable and therefore not available for discretionary use. Restricted funds total \$5,682,225 and are designated for specific programs and legally required purposes.

An additional \$593,593 is committed to the District’s supplementary retirement plan to ensure future obligations are met. The District has set aside \$5,280,000 to maintain the required 5 percent Reserve for Economic Uncertainties. The remaining \$1,200,510 is assigned to support district priorities and board goals.

All other funds are projected to close the fiscal year with positive balances and sufficient cash flow.

Governmental Accounting Standards Board (GASB) 54 Fund Balance Components		
NONSPENDABLE		
Revolving Cash, Stores, Prepaid Items, All Others	\$50,000	\$ 50,000
RESTRICTED		
Expanded Learning Opportunities Program (ELOP)	\$304,437	
Student Support and PD Discretionary Block Grant	\$682,617	
Proposition 28 Arts and Music in Schools Funding	\$320,171	\$ 5,682,225
Routine Restricted Maintenance Account (RRMA)	\$4,100,000	
Dept of Health Care Services Medi-Cal Billing Option	\$275,000	
COMMITTED		
PARS Liability Supplementary Retirement Plan 2022-26	\$328,037	\$ 593,593
PARS Liability Supplementary Retirement Plan 2024-28	\$265,556	
ASSIGNED		
District Priorities and Board Goals	\$1,200,510	\$ 1,200,510
UNASSIGNED/UNAPPROPRIATED		
Reserve for Economic Uncertainties (Board Policy 3100)	\$5,280,000	\$ 5,280,000
ENDING FUND BALANCE, JUNE 30, 2026		\$ 12,806,328

Criteria and Standards for Reviewing School District Interim Reports

GENERAL FUND MULTIYEAR PROJECTIONS

The budget is a dynamic planning tool that evolves as conditions change, requiring regular updates to the assumptions used in the budget and multi-year projections (MYP). Ongoing monitoring of local revenue trends, economic conditions, and operational needs is essential to maintaining accurate and reliable projections.

A key part of sound fiscal planning is understanding the components of the ending fund balance each year. This balance supports ongoing operations and provides the District with the capacity to address unexpected changes. Adequate reserves allow the District to sustain programs, honor long-term commitments, and remain flexible as conditions evolve.

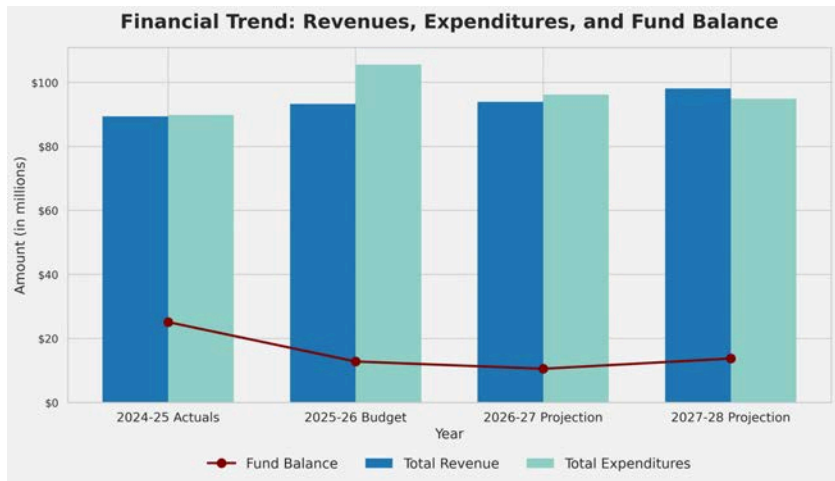
Description	2024-25 Actuals	2025-26 Budget	2026-27 Projection	2027-28 Projection
Revenues	\$89,381,719	\$93,280,000	\$93,958,000	\$98,090,000
Expenditures	\$87,458,541	\$92,305,000	\$90,128,000	\$91,490,000
Surplus/Deficit	\$1,923,178	\$975,000	\$3,830,000	\$6,600,000
Total Transfers	(\$2,400,000)	(\$13,300,000)	(\$6,100,000)	(\$3,400,000)
Net Increase (Decrease) in Balance	(\$476,822)	(\$12,325,000)	(\$2,270,000)	\$3,200,000
Beginning Fund Balance	\$25,608,150	\$25,131,328	\$12,806,328	\$10,536,328
Ending Fund Balance	\$25,131,328	\$12,806,328	\$10,536,328	\$13,736,328

Components of Ending Fund Balance	2024-25 Actuals	2025-26 Budget	2026-27 Projection	2027-28 Projection
Nonspendable	\$71,008	\$50,000	\$50,000	\$50,000
Restricted	\$4,407,804	\$5,682,225	\$4,992,615	\$4,933,176
Committed	\$1,010,151	\$593,593	\$177,037	\$88,518
Assigned	\$15,142,365	\$1,200,510	\$501,676	\$3,914,634
Reserve for Economic Uncertainties	\$4,500,000	\$5,280,000	\$4,815,000	\$4,750,000
General Fund Balance	\$25,131,328	\$12,806,328	\$10,536,328	\$13,736,328

Criteria and Standards for Reviewing School District Interim Reports

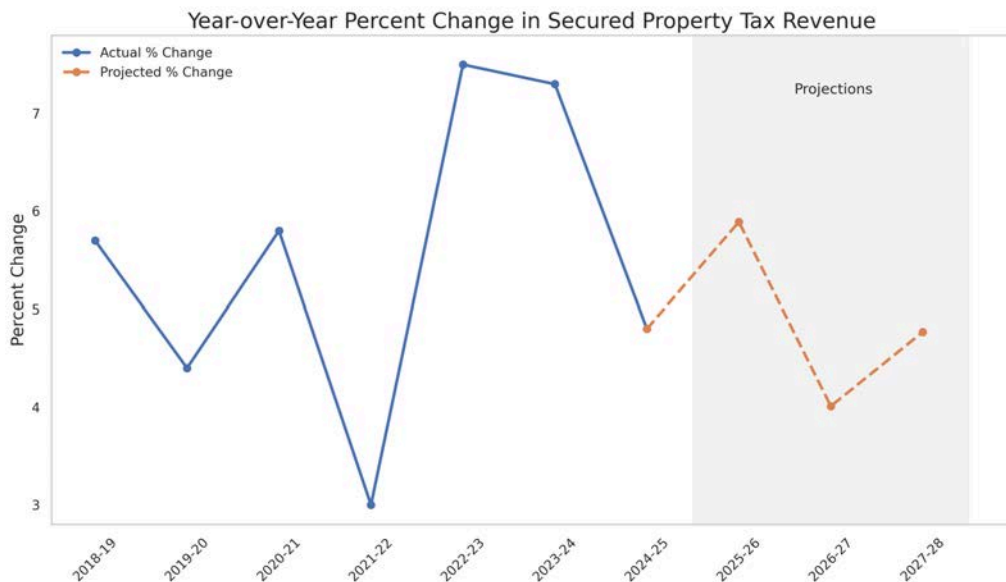
Key Drivers Behind Revenue, Expenditure & Fund Balance Changes

The projected increase in expenditures for 2025–26 and 2026–27 reflects the Board-approved Laguna Beach High School Pool Modernization Project. The interfund transfers included in the budget are intended to support this project as it moves into the construction phase.



Despite the short-term drawdown in fund balance, the multi-year projection reflects gradual improvement by 2027–28 based on current assumptions.

Secured property tax revenue continues to trend upward, increasing from \$51.6 million in 2018–19 to a projected \$82.0 million in 2027–28. Annual percent changes have ranged from 3 percent to over 7 percent in recent years, reflecting the strength and resilience of the Laguna Beach community. Projected growth rates of 5.89 percent for the current year and 4.01 percent and 4.77 percent for the two subsequent years reflect a conservative outlook and will be updated at the next reporting cycle as additional data becomes available.



OTHER DISTRICT FUNDS

ADULT EDUCATION FUND (11)

The Adult Education Fund has been updated to reflect revised program revenue of \$140,818 and corresponding adjustments to program and project expenditures. As required under the California Adult Education Program, all funds must be fully expended on eligible adult education services during the year, and the budget has been aligned to ensure the full allocation is utilized for its intended purposes.

CHILD DEVELOPMENT FUND (12)

Revenues in the Child Development Fund have been updated from \$771,726 to \$745,964 to reflect more accurate projections for preschool and extended-day program participation. The fund continues to support the Laguna Beach Preschool and the TK Extended Day Program, with revenue primarily generated from parent fees. The budget has been aligned to ensure all program costs including staffing, instructional materials, and improvements are fully supported within the fund.

CAFETERIA FUND (13)

Revenues in the Cafeteria Fund are projected at \$1.2 million for 2025–2026, derived primarily from federal and state reimbursements under the Universal Meals Program. Beginning this year, the District is no longer contracting with Sodexo for food service consulting and procurement services. Instead, Nutrition Services staff have assumed full responsibility for food purchasing, vendor management, and menu planning. The budget has been updated to reflect this operational shift, including adjustments to staffing, food procurement, and kitchen operations.

SPECIAL RESERVE FOR OTHER THAN CAPITAL OUTLAY PROJECTS FUND (17)

The fund serves as the District's long-term operating reserve, an essential mechanism for Basic Aid districts to maintain financial stability, ensure liquidity, and provide flexibility to respond to future needs or economic downturns. The projected ending fund balance remains unchanged at \$23.9 million.

Criteria and Standards for Reviewing School District Interim Reports

CAPITAL FACILITIES FUND (25)

Revenues in the Capital Facilities Fund remain projected at \$167,280 at Second Interim, consistent with First Interim estimates. Because developer fee revenue is dependent on local construction activity, projections are monitored and refined as updated information becomes available throughout the year.

FACILITY REPAIR AND REPLACEMENT PROGRAM (40)

Expenditures in the Facility Repair and Replacement Program remain projected at \$1.8 million at Second Interim, consistent with prior estimates. Major work completed this past summer included the LBHS Stadium Turf and Track Replacement Project. No additional projects have been added or modified at this time.

VISTA ALISO PROPERTY RESERVE (41)

The fund maintains a dedicated balance of \$4.6 million set aside for the District's long-term repurchase obligation related to the Vista Aliso property. No changes have been made to the fund, and the balance remains restricted.

CAPITAL IMPROVEMENT PLAN (42)

The Capital Improvement Plan Reserve includes funds budgeted to support the Laguna Beach High School Pool Modernization Project. In January 2026, construction contracts totaling approximately \$18.8 million, along with construction-phase oversight and compliance services not to exceed \$2.2 million were approved. Construction is scheduled to begin in June 2026, with completion anticipated in June 2027. The District will continue to monitor project expenditures and reflect any necessary adjustments in future budget updates.

CASH FLOW ANALYSIS

Requirements are met as a cash flow analysis indicates that there will not be a negative cash balance at or before the end of the fiscal year.

CONCLUSION AND CERTIFICATION

Based on the **2025-2026 Second Interim Report**:

- The District is in satisfactory financial condition.
- The District is able to meet its financial obligations this year and the next two years, qualifying for a **Positive Certification**.
- Staff recommend the Governing Board approve the **Second Interim Report** and all associated budget revisions.

STANDARDIZED ACCOUNT CODE STRUCTURE

Introduction

The Standardized Account Code Structure (SACS) came into existence in 1993 and 1995 when a statute was passed calling for the development of a model accounting and budget structure.

The Standardized Account Code Structure (SACS) Web financial reporting system facilitates the preparation of budget, interim, and unaudited actuals reporting period data and reports that are submitted to oversight agencies and the California Department of Education (CDE).

School districts, county offices of education, and certain joint powers agencies (JPAs) use a chart of accounts that corresponds to the standardized account code structure (SACS). This is an account string containing various coded fields. The fields are used in combination to classify revenues, expenditures, and balance sheet accounts to determine and report the entity's financial position and results of operations. For each field, there is a defined set of accounts necessary to group transactions according to the classification designated for that field.

The standardized structure has been developed to accomplish the following objectives:

- Establish a uniform, comprehensive, and minimum chart of accounts statewide to improve financial data collection, reporting, transmission, accuracy, and comparability.
- Reduce the administrative burden on school districts in preparing required financial reports.
- Meet federal compliance guidelines and increase the opportunities for California to receive federal funding for education programs.
- Ensure that school districts and county offices of education comply with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).
- Create a logical framework that can be used to determine where education funds come from and how they are used.
- Provide better information for use by administrators, parents, board members, legislators, and others interested in school finance.

The reports submitted in this section are in the required SACS format.

FUND DESCRIPTIONS

01

GENERAL FUND

The chief operating fund for Laguna Beach Unified School District. It is used to account for the ordinary operations of the district. All transactions except those required or permitted by law to be in another fund are accounted for in this fund. Restricted projects or activities within the general fund must be identified and reported separately from unrestricted projects or activities.

11

ADULT EDUCATION FUND

This fund is used to account for state appropriations and to finance specific programs for the education of adults. Expenditures in this fund may be made only for direct instructional costs, direct support costs, and indirect costs as specified in Education Code Section 52616.4.

12

CHILD DEVELOPMENT FUND

The Child Development Fund records the financial activities from the operation of child development programs. All funds received by the school district related to child development services, as covered under the Child Care and Development Services Act, will be deposited into this specific fund.

13

CAFETERIA FUND (NUTRITION SERVICES)

This fund is used to account separately for federal, state, and local resources to operate the food service program (Education Code sections 38090-38093). The purpose of the nutrition services program is to provide nutritious attractive meals to all students. All food and beverages sold or served at schools must meet state and federal requirements which are based on the USDA Dietary Guidelines.

17

SPECIAL RESERVE FOR OTHER THAN CAPITAL OUTLAY PROJECTS

This fund is used primarily to provide for the accumulation of funds for general operating purposes other than for capital outlay (Education Code Section 42840). On May 11, 2004 the Board of Education approved the target of reserving two-thirds of the community funded differential to be achieved by June 30, 2009. Funds reserved for the community funded differential are deposited into this fund.

25

CAPITAL FACILITIES FUND

This fund exists to account for funds received as mitigation fees levied on developers, property owners or other agencies as a condition of approving new development or additions to existing real property. The authority for these levies may be local government ordinances (GC 65970-65981) or private agreements between a school district and the developer. Expenditures from this fund are to be used for the purpose of funding the construction or reconstruction of school facilities (Education Code sections 17620-17626).

40

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

This fund accounts for the accumulation of resources for capital outlay purposes, as authorized by Education Code Section 42840. The fund is organized into three sub-funds in accordance with Board Resolutions 01-02, 14-02, and 14-03.

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	78,920,460.00	79,543,674.00	45,888,371.99	80,129,951.00	586,277.00	0.7%
2) Federal Revenue		8100-8299	876,402.00	967,192.00	160,888.85	974,910.00	7,718.00	0.8%
3) Other State Revenue		8300-8599	6,113,438.00	7,213,856.00	2,249,716.86	7,390,031.00	176,175.00	2.4%
4) Other Local Revenue		8600-8799	3,984,700.00	4,379,478.00	2,125,432.64	4,785,108.00	405,630.00	9.3%
5) TOTAL, REVENUES			89,895,000.00	92,104,200.00	50,424,410.34	93,280,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	33,800,597.00	35,199,814.00	18,488,280.08	35,331,658.00	(131,844.00)	-0.4%
2) Classified Salaries		2000-2999	12,926,457.00	13,363,985.00	6,593,357.06	13,230,750.00	133,235.00	1.0%
3) Employee Benefits		3000-3999	20,718,148.00	21,041,232.00	10,225,354.42	21,450,877.00	(409,645.00)	-1.9%
4) Books and Supplies		4000-4999	2,994,690.00	3,759,419.00	2,213,507.20	3,742,805.00	16,614.00	0.4%
5) Services and Other Operating Expenditures		5000-5999	13,987,531.00	15,189,567.00	8,128,389.95	16,040,463.00	(850,896.00)	-5.6%
6) Capital Outlay		6000-6999	2,053,614.00	1,461,220.00	736,194.44	1,499,096.00	(37,876.00)	-2.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,068,963.00	1,068,963.00	(59,383.64)	1,014,351.00	54,612.00	5.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,000.00)	(5,000.00)	0.00	(5,000.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			87,545,000.00	91,079,200.00	46,325,699.51	92,305,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			2,350,000.00	1,025,000.00	4,098,710.83	975,000.00		
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	13,300,000.00	13,300,000.00	2,300,000.00	13,300,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,300,000.00)	(13,300,000.00)	(2,300,000.00)	(13,300,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(10,950,000.00)	(12,275,000.00)	1,798,710.83	(12,325,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	23,558,150.00	25,131,328.00		25,131,328.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,558,150.00	25,131,328.00		25,131,328.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,558,150.00	25,131,328.00		25,131,328.00		
2) Ending Balance, June 30 (E + F1e)			12,608,150.00	12,856,328.00		12,806,328.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	50,000.00	50,000.00		50,000.00		
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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	4,695,058.00	5,307,714.00		5,682,225.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	593,593.00	593,593.00		593,593.00		
PARS Plan Liability for Suppl Retirement Plan 2022-26	0000	9760	328,037.00					
PARS Plan Liability for Suppl Retirement Plan 2024-28	0000	9760	265,556.00					
PARS Plan Liability for Suppl Retirement Plan 2022-26	0000	9760		328,037.00				
PARS Plan Liability for Suppl Retirement Plan 2024-28	0000	9760		265,556.00				
PARS Plan Liability for Suppl Retirement Plan 2022-26	0000	9760				328,037.00		
PARS Plan Liability for Suppl Retirement Plan 2024-28	0000	9760				265,556.00		
d) Assigned								
Other Assignments		9780	2,219,499.00	1,680,021.00		1,200,510.00		
District goals, educational priorities, and anticipated labor agreement costs	0000	9780	2,219,499.00					
District goals and educational priorities	0000	9780		1,680,021.00				
District goals and educational priorities	0000	9780				1,200,510.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,050,000.00	5,225,000.00		5,280,000.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	548,204.00	548,204.00	361,816.00	548,204.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	449,862.00	450,470.00	234,894.00	450,494.00	24.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	275,000.00	270,000.00	133,935.10	270,000.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	.01	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	74,147,000.00	74,806,270.00	41,952,864.95	75,256,650.00	450,380.00	0.6%
Unsecured Roll Taxes		8042	2,250,394.00	2,243,730.00	2,005,973.52	2,390,000.00	146,270.00	6.5%
Prior Years' Taxes		8043	1,250,000.00	1,225,000.00	1,196,645.41	1,225,000.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			78,920,460.00	79,543,674.00	45,886,128.99	80,140,348.00	596,674.00	0.8%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	2,243.00	(10,397.00)	(10,397.00)	New
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			78,920,460.00	79,543,674.00	45,888,371.99	80,129,951.00	586,277.00	0.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	445,557.00	445,557.00	0.00	445,557.00	0.00	0.0%
Special Education Discretionary Grants		8182	41,736.00	41,736.00	0.00	41,736.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	258,247.00	290,663.00	112,565.00	297,707.00	7,044.00	2.4%
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	58,348.00	14,587.00	58,308.00	(40.00)	-0.1%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	18,812.00	18,838.00	19,552.00	19,552.00	714.00	3.8%
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	112,050.00	112,050.00	14,184.85	112,050.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			876,402.00	967,192.00	160,888.85	974,910.00	7,718.00	0.8%
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%

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Description	Resource Codes	Object Codes	Original Budget (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 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	112,822.00	112,822.00	114,437.00	114,437.00	1,615.00	1.4%
Lottery - Unrestricted and Instructional Materials		8560	620,802.00	620,802.00	123,261.43	562,500.00	(58,302.00)	-9.4%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	346,631.00	273,994.00	180,836.00	337,561.00	63,567.00	23.2%
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%
Career Technical Education Incentive Grant Program	6387	8590	132,700.00	132,700.00	102,217.00	276,574.00	143,874.00	108.4%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	270,000.00	319,947.00	211,165.00	320,171.00	224.00	0.1%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,630,483.00	5,753,591.00	1,517,800.43	5,778,788.00	25,197.00	0.4%
TOTAL, OTHER STATE REVENUE			6,113,438.00	7,213,856.00	2,249,716.86	7,390,031.00	176,175.00	2.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	3,460.00	3,460.00	0.00	3,460.00	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	677,336.00	794,200.00	447,671.05	858,630.00	64,430.00	8.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(301,695.44)	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	325,000.00	325,000.00	336,056.87	340,000.00	15,000.00	4.6%
Interagency Services		8677	24,231.00	12,116.00	382.32	12,116.00	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	685,718.00	980,871.00	799,084.30	1,307,071.00	326,200.00	33.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	209,064.00	191,613.00	0.00	191,613.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	2,059,891.00	2,072,218.00	843,933.54	2,072,218.00	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%
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			3,984,700.00	4,379,478.00	2,125,432.64	4,785,108.00	405,630.00	9.3%
TOTAL, REVENUES			89,895,000.00	92,104,200.00	50,424,410.34	93,280,000.00	1,175,800.00	1.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	26,009,617.00	26,814,838.00	13,714,556.11	26,926,540.00	(111,702.00)	-0.4%
Certificated Pupil Support Salaries		1200	4,056,128.00	4,231,805.00	2,342,052.76	4,239,713.00	(7,908.00)	-0.2%
Certificated Supervisors' and Administrators' Salaries		1300	3,563,138.00	3,953,809.00	2,299,718.89	3,953,809.00	0.00	0.0%
Other Certificated Salaries		1900	171,714.00	199,362.00	131,952.32	211,596.00	(12,234.00)	-6.1%
TOTAL, CERTIFICATED SALARIES			33,800,597.00	35,199,814.00	18,488,280.08	35,331,658.00	(131,844.00)	-0.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,068,665.00	4,342,514.00	2,035,949.91	4,286,898.00	55,616.00	1.3%
Classified Support Salaries		2200	2,670,194.00	2,726,949.00	1,382,366.45	2,726,949.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,265,119.00	2,289,422.00	1,204,078.44	2,214,331.00	75,091.00	3.3%
Clerical, Technical and Office Salaries		2400	2,903,214.00	2,975,344.00	1,471,528.38	2,971,844.00	3,500.00	0.1%
Other Classified Salaries		2900	1,019,265.00	1,029,756.00	499,433.88	1,030,728.00	(972.00)	-0.1%
TOTAL, CLASSIFIED SALARIES			12,926,457.00	13,363,985.00	6,593,357.06	13,230,750.00	133,235.00	1.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	9,529,717.00	9,785,641.00	3,539,809.48	9,796,030.00	(10,389.00)	-0.1%

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PERS		3201-3202	2,959,696.00	3,046,482.00	1,398,287.31	3,026,120.00	20,362.00	0.7%
OASDI/Medicare/Alternative		3301-3302	1,435,671.00	1,484,278.00	740,493.11	1,479,715.00	4,563.00	0.3%
Health and Welfare Benefits		3401-3402	5,500,000.00	5,500,000.00	3,858,377.99	5,930,000.00	(430,000.00)	-7.8%
Unemployment Insurance		3501-3502	29,507.00	30,456.00	12,438.02	24,991.00	5,465.00	17.9%
Workers' Compensation		3601-3602	508,858.00	438,747.00	189,102.12	438,393.00	354.00	0.1%
OPEB, Allocated		3701-3702	265,000.00	265,000.00	0.00	265,000.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	489,699.00	490,628.00	486,846.39	490,628.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			20,718,148.00	21,041,232.00	10,225,354.42	21,450,877.00	(409,645.00)	-1.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	350,000.00	373,251.00	356,589.54	365,834.00	7,417.00	2.0%
Books and Other Reference Materials		4200	55,026.00	53,213.00	20,042.71	49,260.00	3,953.00	7.4%
Materials and Supplies		4300	2,166,791.00	2,753,546.00	1,495,812.16	2,836,386.00	(82,840.00)	-3.0%
Noncapitalized Equipment		4400	422,873.00	579,409.00	341,062.79	491,325.00	88,084.00	15.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,994,690.00	3,759,419.00	2,213,507.20	3,742,805.00	16,614.00	0.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	4,565,718.00	4,151,164.00	1,273,179.71	3,973,743.00	177,421.00	4.3%
Travel and Conferences		5200	338,223.00	472,632.00	325,366.73	512,064.00	(39,432.00)	-8.3%
Dues and Memberships		5300	93,828.00	80,856.00	71,527.67	74,461.00	6,395.00	7.9%
Insurance		5400-5450	500,800.00	439,461.00	439,800.01	441,535.00	(2,074.00)	-0.5%
Operations and Housekeeping Services		5500	1,117,338.00	1,126,914.00	506,444.93	1,127,892.00	(978.00)	-0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,642,064.00	2,114,392.00	1,069,653.66	2,123,123.00	(8,731.00)	-0.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,760.00	2,760.00	0.00	2,760.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,461,857.00	6,543,404.00	4,315,045.75	7,530,012.00	(986,608.00)	-15.1%
Communications		5900	264,943.00	257,984.00	127,371.49	254,873.00	3,111.00	1.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,987,531.00	15,189,567.00	8,128,389.95	16,040,463.00	(850,896.00)	-5.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	374,902.00	198,680.00	198,676.96	198,680.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	944,901.00	309,528.00	139,340.46	312,381.00	(2,853.00)	-0.9%
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	733,811.00	953,012.00	398,177.02	988,035.00	(35,023.00)	-3.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,053,614.00	1,461,220.00	736,194.44	1,499,096.00	(37,876.00)	-2.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	630,295.00	720,295.00	(125,752.15)	680,648.00	39,647.00	5.5%
Payments to County Offices		7142	435,000.00	345,000.00	84,534.91	330,035.00	14,965.00	4.3%
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	(20,000.00)	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	754.00	754.00	453.54	754.00	0.00	0.0%
Other Debt Service - Principal		7439	2,914.00	2,914.00	1,380.06	2,914.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,068,963.00	1,068,963.00	(59,383.64)	1,014,351.00	54,612.00	5.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(5,000.00)	(5,000.00)	0.00	(5,000.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,000.00)	(5,000.00)	0.00	(5,000.00)	0.00	0.0%
TOTAL, EXPENDITURES			87,545,000.00	91,079,200.00	46,325,699.51	92,305,000.00	(1,225,800.00)	-1.3%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	13,100,000.00	13,100,000.00	2,100,000.00	13,100,000.00	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	200,000.00	200,000.00	200,000.00	200,000.00	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			13,300,000.00	13,300,000.00	2,300,000.00	13,300,000.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(13,300,000.00)	(13,300,000.00)	(2,300,000.00)	(13,300,000.00)	0.00	0.0%

Resource	Description	2025-26 Projected Totals
2600	Expanded Learning Opportunities Program	304,437.00
6019	Student Support and Professional Development Discretionary Block Grant (SSPDBG)	682,617.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	320,171.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	4,100,000.00
9010	Other Restricted Local	275,000.00
Total, Restricted Balance		5,682,225.00

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	136,381.00	139,518.00	81,383.00	139,518.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,012.00	1,012.00	444.38	1,300.00	288.00	28.5%
5) TOTAL, REVENUES			137,393.00	140,530.00	81,827.38	140,818.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	37,193.00	34,360.00	20,105.61	34,360.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	860.00	859.65	860.00	0.00	0.0%
3) Employee Benefits		3000-3999	8,073.00	7,575.00	4,503.45	7,575.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	1,000.00	(1,000.00)	New
5) Services and Other Operating Expenditures		5000-5999	87,127.00	122,174.00	30,817.70	121,462.00	712.00	0.6%
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	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES			137,393.00	169,969.00	56,286.41	170,257.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(29,439.00)	25,540.97	(29,439.00)		
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	(29,439.00)	25,540.97	(29,439.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	29,439.00		29,439.00	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)			0.00	29,439.00		29,439.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	29,439.00		29,439.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		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) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
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	136,381.00	139,518.00	81,383.00	139,518.00	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			136,381.00	139,518.00	81,383.00	139,518.00	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	1,012.00	1,012.00	1,002.97	1,300.00	288.00	28.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(558.59)	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,012.00	1,012.00	444.38	1,300.00	288.00	28.5%
TOTAL, REVENUES			137,393.00	140,530.00	81,827.38	140,818.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	37,193.00	34,360.00	20,105.61	34,360.00	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			37,193.00	34,360.00	20,105.61	34,360.00	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	860.00	859.65	860.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	860.00	859.65	860.00	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)
EMPLOYEE BENEFITS								
STRS		3101-3102	7,104.00	6,728.00	4,004.38	6,728.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	539.00	511.00	299.43	511.00	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	19.00	18.00	10.33	18.00	0.00	0.0%
Workers' Compensation		3601-3602	411.00	318.00	189.31	318.00	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			8,073.00	7,575.00	4,503.45	7,575.00	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	1,000.00	(1,000.00)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	1,000.00	(1,000.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	37,127.00	22,174.00	0.00	20,462.00	1,712.00	7.7%
Travel and Conferences		5200	0.00	0.00	617.70	1,000.00	(1,000.00)	New
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	50,000.00	100,000.00	30,200.00	100,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			87,127.00	122,174.00	30,817.70	121,462.00	712.00	0.6%
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%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
TOTAL, EXPENDITURES			137,393.00	169,969.00	56,286.41	170,257.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(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
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	124,921.00	124,921.00	46,218.00	133,459.00	8,538.00	6.8%
4) Other Local Revenue		8600-8799	499,579.00	646,805.00	283,541.19	612,505.00	(34,300.00)	-5.3%
5) TOTAL, REVENUES			624,500.00	771,726.00	329,759.19	745,964.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	415,505.00	504,543.00	214,716.57	526,377.00	(21,834.00)	-4.3%
3) Employee Benefits		3000-3999	208,922.00	254,369.00	53,808.50	260,853.00	(6,484.00)	-2.5%
4) Books and Supplies		4000-4999	14,485.00	26,126.00	4,340.65	8,000.00	18,126.00	69.4%
5) Services and Other Operating Expenditures		5000-5999	8,588.00	9,688.00	1,690.56	3,691.00	5,997.00	61.9%
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			647,500.00	794,726.00	274,556.28	798,921.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(23,000.00)	(23,000.00)	55,202.91	(52,957.00)		
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)			(23,000.00)	(23,000.00)	55,202.91	(52,957.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	50,000.00	161,500.00		161,500.00	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)			50,000.00	161,500.00		161,500.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,000.00	161,500.00		161,500.00		
2) Ending Balance, June 30 (E + F1e)			27,000.00	138,500.00		108,543.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	27,000.00	138,500.00		108,543.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	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%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	124,921.00	124,921.00	46,218.00	133,459.00	8,538.00	6.8%
TOTAL, OTHER STATE REVENUE			124,921.00	124,921.00	46,218.00	133,459.00	8,538.00	6.8%
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	4,000.00	6,505.00	3,897.43	6,505.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(1,687.40)	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	495,579.00	640,300.00	281,331.16	606,000.00	(34,300.00)	-5.4%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			499,579.00	646,805.00	283,541.19	612,505.00	(34,300.00)	-5.3%
TOTAL, REVENUES			624,500.00	771,726.00	329,759.19	745,964.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	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	284,173.00	370,930.00	156,286.32	393,022.00	(22,092.00)	-6.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	102,983.00	102,983.00	44,243.04	102,983.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	28,349.00	30,630.00	14,187.21	30,372.00	258.00	0.8%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			415,505.00	504,543.00	214,716.57	526,377.00	(21,834.00)	-4.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	41,698.00	41,698.00	22,147.04	42,381.00	(683.00)	-1.6%
PERS		3201-3202	52,351.00	67,585.00	20,740.63	70,661.00	(3,076.00)	-4.6%

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)
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	18,105.00	22,452.00	8,877.60	23,381.00	(929.00)	-4.1%
Unemployment Insurance		3401-3402	91,986.00	117,411.00	0.00	119,597.00	(2,186.00)	-1.9%
Workers' Compensation		3501-3502	207.00	236.00	104.22	243.00	(7.00)	-3.0%
OPEB, Allocated		3601-3602	4,575.00	4,987.00	1,939.01	4,590.00	397.00	8.0%
OPEB, Active Employees		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			208,922.00	254,369.00	53,808.50	260,853.00	(6,484.00)	-2.5%
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	11,600.00	19,100.00	3,420.41	7,000.00	12,100.00	63.4%
Noncapitalized Equipment		4400	2,885.00	7,026.00	920.24	1,000.00	6,026.00	85.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			14,485.00	26,126.00	4,340.65	8,000.00	18,126.00	69.4%
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	2,000.00	2,000.00	0.00	1,000.00	1,000.00	50.0%
Dues and Memberships		5300	0.00	0.00	1,690.56	1,691.00	(1,691.00)	New
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,088.00	2,088.00	0.00	0.00	2,088.00	100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	4,500.00	5,600.00	0.00	1,000.00	4,600.00	82.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,588.00	9,688.00	1,690.56	3,691.00	5,997.00	61.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	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			647,500.00	794,726.00	274,556.28	798,921.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								

Description	Resource Codes	Object Codes	Original Budget (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: 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
9010	Other Restricted Local	108,543.00
Total, Restricted Balance		108,543.00

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	290,298.00	290,298.00	90,091.80	281,000.00	(9,298.00)	-3.2%
3) Other State Revenue		8300-8599	945,393.00	945,393.00	350,087.92	902,000.00	(43,393.00)	-4.6%
4) Other Local Revenue		8600-8799	48,175.00	36,600.00	6,696.54	36,600.00	0.00	0.0%
5) TOTAL, REVENUES			1,283,866.00	1,272,291.00	446,876.26	1,219,600.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	600,108.00	646,396.00	306,491.86	695,173.00	(48,777.00)	-7.5%
3) Employee Benefits		3000-3999	208,524.00	223,741.00	106,678.03	240,345.00	(16,604.00)	-7.4%
4) Books and Supplies		4000-4999	434,854.00	593,000.00	306,891.79	540,991.00	52,009.00	8.8%
5) Services and Other Operating Expenditures		5000-5999	254,782.00	89,136.00	58,711.37	117,330.00	(28,194.00)	-31.6%
6) Capital Outlay		6000-6999	0.00	18,000.00	13,966.64	18,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,498,268.00	1,570,273.00	792,739.69	1,611,839.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(214,402.00)	(297,982.00)	(345,863.43)	(392,239.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	200,000.00	200,000.00	200,000.00	200,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			200,000.00	200,000.00	200,000.00	200,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,402.00)	(97,982.00)	(145,863.43)	(192,239.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	238,574.00	274,405.00		274,405.00	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)			238,574.00	274,405.00		274,405.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			238,574.00	274,405.00		274,405.00		
2) Ending Balance, June 30 (E + F1e)			224,172.00	176,423.00		82,166.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,295.00	0.00		0.00		
Stores		9712	16,279.00	13,673.00		13,673.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	206,598.00	162,750.00		68,493.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	240,298.00	240,298.00	89,745.83	231,000.00	(9,298.00)	-3.9%
Donated Food Commodities		8221	50,000.00	50,000.00	345.97	50,000.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			290,298.00	290,298.00	90,091.80	281,000.00	(9,298.00)	-3.2%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	945,393.00	945,393.00	350,087.92	902,000.00	(43,393.00)	-4.6%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			945,393.00	945,393.00	350,087.92	902,000.00	(43,393.00)	-4.6%
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	42,000.00	30,000.00	4,375.55	30,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,675.00	6,100.00	3,425.07	6,100.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(1,762.10)	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	500.00	500.00	658.02	500.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			48,175.00	36,600.00	6,696.54	36,600.00	0.00	0.0%
TOTAL, REVENUES			1,283,866.00	1,272,291.00	446,876.26	1,219,600.00		
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	508,468.00	547,125.00	256,856.44	595,902.00	(48,777.00)	-8.9%
Classified Supervisors' and Administrators' Salaries		2300	91,640.00	99,271.00	49,635.42	99,271.00	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			600,108.00	646,396.00	306,491.86	695,173.00	(48,777.00)	-7.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	156,976.00	169,378.00	80,791.66	181,956.00	(12,578.00)	-7.4%
OASDI/Medicare/Alternative		3301-3302	44,785.00	48,326.00	22,952.57	51,920.00	(3,594.00)	-7.4%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	294.00	316.00	149.99	339.00	(23.00)	-7.3%
Workers' Compensation		3601-3602	6,469.00	5,721.00	2,783.81	6,130.00	(409.00)	-7.1%
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			208,524.00	223,741.00	106,678.03	240,345.00	(16,604.00)	-7.4%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	67,292.00	89,000.00	54,750.62	89,000.00	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)
Noncapitalized Equipment		4400	25,000.00	25,000.00	0.00	1,991.00	23,009.00	92.0%
Food		4700	342,562.00	479,000.00	252,141.17	450,000.00	29,000.00	6.1%
TOTAL, BOOKS AND SUPPLIES			434,854.00	593,000.00	306,891.79	540,991.00	52,009.00	8.8%
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	3,600.00	11,600.00	6,867.37	11,600.00	0.00	0.0%
Dues and Memberships		5300	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,000.00	5,000.00	0.00	3,200.00	1,800.00	36.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,760.00)	(2,760.00)	0.00	(2,760.00)	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	247,842.00	74,196.00	51,844.00	104,190.00	(29,994.00)	-40.4%
Communications		5900	100.00	100.00	0.00	100.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			254,782.00	89,136.00	58,711.37	117,330.00	(28,194.00)	-31.6%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	18,000.00	13,966.64	18,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	18,000.00	13,966.64	18,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,498,268.00	1,570,273.00	792,739.69	1,611,839.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	200,000.00	200,000.00	200,000.00	200,000.00	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			200,000.00	200,000.00	200,000.00	200,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
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)			200,000.00	200,000.00	200,000.00	200,000.00		

Resource	Description	2025-26 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	68,493.00
Total, Restricted Balance		68,493.00

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	633,510.00	924,430.00	220,678.85	919,805.00	(4,625.00)	-0.5%
5) TOTAL, REVENUES			633,510.00	924,430.00	220,678.85	919,805.00		
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)			633,510.00	924,430.00	220,678.85	919,805.00		
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)			633,510.00	924,430.00	220,678.85	919,805.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,642,011.00	22,990,454.00		22,990,454.00	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)			22,642,011.00	22,990,454.00		22,990,454.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,642,011.00	22,990,454.00		22,990,454.00		
2) Ending Balance, June 30 (E + F1e)			23,275,521.00	23,914,884.00		23,910,259.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	23,275,521.00	23,914,884.00		23,910,259.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	633,510.00	924,430.00	465,290.70	919,805.00	(4,625.00)	-0.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(244,611.85)	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			633,510.00	924,430.00	220,678.85	919,805.00	(4,625.00)	-0.5%
TOTAL, REVENUES			633,510.00	924,430.00	220,678.85	919,805.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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 Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	126,355.00	167,280.00	79,134.05	167,280.00	0.00	0.0%
5) TOTAL, REVENUES			126,355.00	167,280.00	79,134.05	167,280.00		
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	40,000.00	(40,000.00)	New
6) Capital Outlay		6000-6999	126,355.00	50,260.00	80,956.22	281,120.00	(230,860.00)	-459.3%
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			126,355.00	50,260.00	80,956.22	321,120.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	117,020.00	(1,822.17)	(153,840.00)		
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	117,020.00	(1,822.17)	(153,840.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,000.00	249,268.00		249,268.00	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)			3,000.00	249,268.00		249,268.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,000.00	249,268.00		249,268.00		
2) Ending Balance, June 30 (E + F1e)			3,000.00	366,288.00		95,428.00		
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								
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		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,365.00	7,280.00	5,228.91	7,280.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(2,414.31)	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	120,990.00	160,000.00	76,319.45	160,000.00	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			126,355.00	167,280.00	79,134.05	167,280.00	0.00	0.0%
TOTAL, REVENUES			126,355.00	167,280.00	79,134.05	167,280.00		
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%
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								
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	0.00	0.00	0.00	40,000.00	(40,000.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	40,000.00	(40,000.00)	New
CAPITAL OUTLAY								
Land		6100	0.00	0.00	12,350.00	19,000.00	(19,000.00)	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	126,355.00	50,260.00	68,606.22	262,120.00	(211,860.00)	-421.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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			126,355.00	50,260.00	80,956.22	281,120.00	(230,860.00)	-459.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			126,355.00	50,260.00	80,956.22	321,120.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(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)
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	95,428.00
Total, Restricted Balance		95,428.00

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	366,245.00	487,470.00	103,676.55	491,800.00	4,330.00	0.9%
5) TOTAL, REVENUES			366,245.00	487,470.00	103,676.55	491,800.00		
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	98,000.00	278,702.00	137,948.09	278,702.00	0.00	0.0%
6) Capital Outlay		6000-6999	9,224,963.00	18,114,338.00	1,937,314.08	18,114,338.00	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			9,322,963.00	18,393,040.00	2,075,262.17	18,393,040.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,956,718.00)	(17,905,570.00)	(1,971,585.62)	(17,901,240.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	13,100,000.00	13,100,000.00	2,100,000.00	13,100,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			13,100,000.00	13,100,000.00	2,100,000.00	13,100,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,143,282.00	(4,805,570.00)	128,414.38	(4,801,240.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,220,256.00	9,880,007.00		9,880,007.00	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)			8,220,256.00	9,880,007.00		9,880,007.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,220,256.00	9,880,007.00		9,880,007.00		
2) Ending Balance, June 30 (E + F1e)			12,363,538.00	5,074,437.00		5,078,767.00		
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		
Other Commitments		9760	12,363,539.00	5,074,437.00		5,078,767.00		
Facilities Repair & Replacement 4040	0000	9760		125,652.00				

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)
Aliso Property 4041	0000	9760		4,652,691.00				
Capital Improvement Plan 4042	0000	9760		296,094.00				
Facilities Repair & Replacement 4040	0000	9760	103,670.00					
Aliso Property 4041	0000	9760	4,517,248.00					
Capital Improvement Plan 4042	0000	9760	7,742,621.00					
Facilities Repair & Replacement 4040	0000	9760				129,982.00		
Aliso Property 4041	0000	9760				4,652,691.00		
Capital Improvement Plan 4042	0000	9760				296,094.00		
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	(1.00)	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	42,500.00	42,500.00	9,172.00	42,500.00	0.00	0.0%
Interest		8660	323,745.00	444,970.00	205,266.21	449,300.00	4,330.00	1.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(110,761.66)	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			366,245.00	487,470.00	103,676.55	491,800.00	4,330.00	0.9%
TOTAL, REVENUES			366,245.00	487,470.00	103,676.55	491,800.00		
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%

Description	Resource Codes	Object Codes	Original Budget (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	98,000.00	127,205.00	111,804.34	127,205.00	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	151,497.00	26,143.75	151,497.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			98,000.00	278,702.00	137,948.09	278,702.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	8,523,738.00	17,763,940.00	1,806,292.90	17,763,940.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	701,225.00	350,398.00	131,021.18	350,398.00	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			9,224,963.00	18,114,338.00	1,937,314.08	18,114,338.00	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			9,322,963.00	18,393,040.00	2,075,262.17	18,393,040.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	13,100,000.00	13,100,000.00	2,100,000.00	13,100,000.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(a) TOTAL, INTERFUND TRANSFERS IN			13,100,000.00	13,100,000.00	2,100,000.00	13,100,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
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)			13,100,000.00	13,100,000.00	2,100,000.00	13,100,000.00		

Resource	Description	2025-26 Projected Totals
Total, Restricted Balance		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)	2,242.46	2,245.45	2,187.35	2,243.96	(1.49)	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)	2,242.46	2,245.45	2,187.35	2,243.96	(1.49)	0.0%
5. District Funded County Program ADA						
a. County Community Schools	4.75	5.74	7.56	7.56	1.82	32.0%
b. Special Education-Special Day Class	1.90	.96	.84	.84	(.12)	-13.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year	.20	.20	.11	.11	(.09)	-45.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	6.85	6.90	8.51	8.51	1.61	23.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,249.31	2,252.35	2,195.86	2,252.47	.12	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE									
A. BEGINNING CASH			27,682,876.58	23,649,177.79	19,216,790.04	14,393,449.57	4,988,034.01	11,704,742.52	33,701,529.01	26,156,758.75
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		82,231.00	82,231.00	199,678.00	82,231.00	0.00	117,447.00	32,892.00	37,278.00
Property Taxes	8020-8079		1,196,645.41	0.00	1,200,086.09	0.00	13,312,174.56	26,014,859.18	3,565,653.75	0.00
Miscellaneous Funds	8080-8099		2,243.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	72,666.00	14,587.00	4,710.00	54,741.00	14,184.85	0.00
Other State Revenue	8300-8599		420,293.43	299,882.00	257,171.09	811,845.00	161,574.00	165,972.34	132,979.00	147,289.00
Other Local Revenue	8600-8799		(154,375.36)	106,920.51	142,533.69	879,192.03	391,848.36	483,866.61	275,446.80	275,942.14
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			1,547,037.48	489,033.51	1,872,134.87	1,787,855.03	13,870,306.92	26,836,886.13	4,021,156.40	460,509.14
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		458,423.50	1,238,674.42	3,253,272.38	3,367,635.42	3,384,808.54	50,827.94	6,734,637.88	3,179,849.00
Classified Salaries	2000-2999		40,386.35	672,615.35	1,006,894.39	1,183,981.97	1,372,799.70	1,093,672.23	1,223,007.07	1,190,768.00
Employee Benefits	3000-3999		977,678.44	1,054,365.65	986,568.75	2,828,774.90	334,639.90	1,775,132.79	2,268,193.99	1,716,070.00
Books and Supplies	4000-4999		35,461.98	920,546.86	501,195.93	248,698.78	164,489.53	195,785.39	147,328.73	224,568.00
Services	5000-5999		564,627.11	1,168,515.89	1,079,805.61	1,766,373.03	652,376.02	1,517,466.27	1,379,226.02	962,428.00
Capital Outlay	6000-6999		96,911.28	175,276.44	122,882.63	90,599.60	0.00	199,240.08	51,284.41	29,982.00
Other Outgo	7000-7499		(810,209.21)	22,924.76	22,566.25	641,436.74	8,429.05	37,387.40	18,081.37	40,374.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	2,300,000.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,363,279.45	5,252,919.37	6,973,185.94	12,427,500.44	5,917,542.74	4,869,512.10	11,821,759.47	7,344,039.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	406,716.28	356,716.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	2,382,709.90	652,189.06	311,474.08	379,802.34	18,289.86	209,145.47	25,460.19	9,499.07	(775.00)
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330	21,007.76	21,007.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340		(81,954.04)	(39,291.49)	(75,672.19)	(1,081.00)	(397.97)	3,345.18	(6,304.28)	8,147.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		2,810,433.94	947,959.06	272,182.59	304,130.15	17,208.86	208,747.50	28,805.37	3,194.79	7,372.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	5,169,233.12	4,972,656.38	(59,315.52)	26,419.55	(1,206,516.99)	1,434,299.17	(607.09)	(252,638.02)	670,721.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	(10,504.00)	10,504.00	0.00	0.00	0.00
Current Loans	9640									
Unearned Revenues	9650	192,759.50	192,759.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690									
SUBTOTAL		5,361,992.62	5,165,415.88	(59,315.52)	26,419.55	(1,217,020.99)	1,444,803.17	(607.09)	(252,638.02)	670,721.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(2,551,558.68)	(4,217,456.82)	331,498.11	277,710.60	1,234,229.85	(1,236,055.67)	29,412.46	255,832.81	(663,349.00)
E. NET INCREASE/DECREASE (B - C + D)			(4,033,698.79)	(4,432,387.75)	(4,823,340.47)	(9,405,415.56)	6,716,708.51	21,996,786.49	(7,544,770.26)	(7,546,878.86)
F. ENDING CASH (A + E)			23,649,177.79	19,216,790.04	14,393,449.57	4,988,034.01	11,704,742.52	33,701,529.01	26,156,758.75	18,609,879.89
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE								
A. BEGINNING CASH		18,609,879.89	17,408,228.03	37,143,351.17	20,722,980.93				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	154,725.00	37,278.00	37,278.00	126,602.00	8,827.00		998,698.00	998,698.00
Property Taxes	8020-8079	5,267,966.00	26,339,828.00	1,789,745.62	454,691.40	(.01)		79,141,650.00	79,141,650.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	(2,243.00)	(10,397.00)		(10,397.00)	(10,397.00)
Federal Revenue	8100-8299	0.00	117,017.00	0.00	117,007.00	579,997.15		974,910.00	974,910.00
Other State Revenue	8300-8599	343,650.00	147,289.00	321,646.00	3,575,889.57	604,550.57		7,390,031.00	7,390,031.00
Other Local Revenue	8600-8799	321,883.14	282,896.14	275,942.14	693,269.51	809,742.29		4,785,108.00	4,785,108.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		6,088,224.14	26,924,308.14	2,424,611.76	4,965,216.48	1,992,720.00	0.00	93,280,000.00	93,280,000.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,179,849.00	3,179,849.00	3,179,849.00	3,947,323.92	176,658.00		35,331,658.00	35,331,658.00
Classified Salaries	2000-2999	1,190,768.00	1,058,460.00	1,058,460.00	1,212,783.94	926,153.00		13,230,750.00	13,230,750.00
Employee Benefits	3000-3999	1,716,070.00	1,716,070.00	2,145,088.00	3,074,189.58	858,035.00		21,450,877.00	21,450,877.00
Books and Supplies	4000-4999	224,568.00	187,140.00	224,568.00	219,316.80	449,137.00		3,742,805.00	3,742,805.00
Services	5000-5999	1,122,832.00	1,283,237.00	1,283,237.00	1,656,293.05	1,604,046.00		16,040,463.00	16,040,463.00
Capital Outlay	6000-6999	29,982.00	29,982.00	134,919.00	388,126.56	149,910.00		1,499,096.00	1,499,096.00
Other Outgo	7000-7499	40,374.00	40,374.00	50,468.00	735,648.64	161,496.00		1,009,351.00	1,009,351.00
Interfund Transfers Out	7600-7629	0.00	0.00	11,000,000.00	0.00	0.00		13,300,000.00	13,300,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		7,504,443.00	7,495,112.00	19,076,589.00	11,233,682.49	4,325,435.00	0.00	105,605,000.00	105,605,000.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00		356,716.28	
Accounts Receivable	9200-9299	12,013.00	450,012.00	45,194.00	270,405.83	(1,992,720.00)		389,989.90	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	(12,000.00)		9,007.76	
Other Current Assets	9340	1,282.00	(1,744.00)	(783.00)	194,453.79	0.00		0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		13,295.00	448,268.00	44,411.00	464,859.62	(2,004,720.00)	0.00	755,713.94	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(201,272.00)	142,341.00	(187,196.00)	(169,658.36)	(4,325,435.00)		843,798.12	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00		0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	(150,000.00)		42,759.50	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(201,272.00)	142,341.00	(187,196.00)	(169,658.36)	(4,475,435.00)	0.00	886,557.62	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		214,567.00	305,927.00	231,607.00	634,517.98	2,470,715.00	0.00	(130,843.68)	
E. NET INCREASE/DECREASE (B - C + D)		(1,201,651.86)	19,735,123.14	(16,420,370.24)	(5,633,948.03)	138,000.00	0.00	(12,455,843.68)	(12,325,000.00)
F. ENDING CASH (A + E)		17,408,228.03	37,143,351.17	20,722,980.93	15,089,032.90				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								15,227,032.90	

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	80,129,951.00	3.96%	83,302,038.00	4.65%	87,174,550.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,730,855.00	4.65%	1,811,262.00	1.43%	1,837,177.00
4. Other Local Revenues	8600-8799	2,532,865.00	(31.75%)	1,728,585.00	(3.63%)	1,665,779.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(14,408,111.00)	(8.11%)	(13,239,240.00)	6.85%	(14,146,589.00)
6. Total (Sum lines A1 thru A5c)		69,985,560.00	5.17%	73,602,645.00	3.98%	76,530,917.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				30,667,290.00		31,242,168.00
b. Step & Column Adjustment				574,878.00		398,609.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	30,667,290.00	1.87%	31,242,168.00	1.28%	31,640,777.00
2. Classified Salaries						
a. Base Salaries				9,964,644.00		10,120,730.00
b. Step & Column Adjustment				156,086.00		42,729.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,964,644.00	1.57%	10,120,730.00	.42%	10,163,459.00
3. Employee Benefits	3000-3999	15,409,639.00	.09%	15,423,224.00	(1.11%)	15,252,348.00
4. Books and Supplies	4000-4999	2,782,345.00	(22.16%)	2,165,645.00	(12.40%)	1,897,074.00
5. Services and Other Operating Expenditures	5000-5999	10,625,055.00	(7.64%)	9,813,473.00	4.28%	10,233,046.00
6. Capital Outlay	6000-6999	737,540.00	(70.00%)	221,267.00	144.91%	541,914.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	108,703.00	(4.63%)	103,668.00	44.69%	150,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(10,235.00)	(30.24%)	(7,140.00)	0.00%	(7,140.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	13,300,000.00	(54.14%)	6,100,000.00	(44.26%)	3,400,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		83,584,981.00	(10.05%)	75,183,035.00	(2.54%)	73,271,478.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(13,599,421.00)		(1,580,390.00)		3,259,439.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		20,723,524.00		7,124,103.00		5,543,713.00
2. Ending Fund Balance (Sum lines C and D1)		7,124,103.00		5,543,713.00		8,803,152.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	50,000.00		50,000.00		50,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	593,593.00		177,037.00		88,518.00
d. Assigned	9780	1,200,510.00		501,676.00		3,914,634.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789	5,280,000.00		4,815,000.00		4,750,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,124,103.00		5,543,713.00		8,803,152.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,280,000.00		4,815,000.00		4,750,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		5,280,000.00		4,815,000.00		4,750,000.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
A1: Projected total property tax revenue is expected to increase by 5.86% in 2025-26, 4.00% in 2026-27, and 4.71% in 2027-28. B4-8: Non-salary expenditures are increased each year based on Consumer Price Index (CPI) factors of 3.37% for 2025-26, 3.08% for 2026-27, and 2.75% for 2027-28. Adjustments are also made to remove one-time costs in the out-years, including carryover items, donations, and special project costs. Funding for the math textbook adoption is removed in 2027-28, as it is a one-time expenditure. B9a: Projected transfers to Fund 42 (Capital Improvement Program) are included to provide funding for the Pool Project and Transitional Kindergarten Classroom Modernization Project.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	974,910.00	(6.06%)	915,862.00	0.00%	915,862.00
3. Other State Revenues	8300-8599	5,659,176.00	(27.47%)	4,104,867.00	7.22%	4,401,246.00
4. Other Local Revenues	8600-8799	2,252,243.00	(6.96%)	2,095,386.00	0.00%	2,095,386.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	14,408,111.00	(8.11%)	13,239,240.00	6.85%	14,146,589.00
6. Total (Sum lines A1 thru A5c)		23,294,440.00	(12.62%)	20,355,355.00	5.91%	21,559,083.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,664,368.00		4,301,360.00
b. Step & Column Adjustment				83,606.00		80,487.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(446,614.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,664,368.00	(7.78%)	4,301,360.00	1.87%	4,381,847.00
2. Classified Salaries						
a. Base Salaries				3,266,106.00		3,302,512.00
b. Step & Column Adjustment				111,408.00		36,795.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(75,002.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,266,106.00	1.11%	3,302,512.00	1.11%	3,339,307.00
3. Employee Benefits	3000-3999	6,041,238.00	(2.05%)	5,917,262.00	2.39%	6,058,801.00
4. Books and Supplies	4000-4999	960,460.00	(19.89%)	769,402.00	(17.05%)	638,185.00
5. Services and Other Operating Expenditures	5000-5999	5,415,408.00	(9.55%)	4,898,507.00	4.60%	5,123,970.00
6. Capital Outlay	6000-6999	761,556.00	(9.40%)	689,975.00	(.07%)	689,514.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	905,648.00	28.51%	1,163,807.00	18.99%	1,384,758.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	5,235.00	(59.12%)	2,140.00	0.00%	2,140.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		22,020,019.00	(4.43%)	21,044,965.00	2.73%	21,618,522.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		1,274,421.00		(689,610.00)		(59,439.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,407,804.00		5,682,225.00		4,992,615.00
2. Ending Fund Balance (Sum lines C and D1)		5,682,225.00		4,992,615.00		4,933,176.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	5,682,225.00		4,992,615.00		4,933,176.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,682,225.00		4,992,615.00		4,933,176.00
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
A2-4: Remove funding from the K-12 Strong Workforce Program Grants and Student Support PD Block Grant funding, which concludes in the out-years. B2d: Eliminate salaries and benefits for the Work-Based Learning Technician position (1.0 FTE), due to expiration of the K-16 Regional Collaborative Grant on 6/30/2026. Additionally, remove salaries and benefits for the Interim Director of Special Education (1.0 FTE) and SAI Teacher LOA (4.0 FTE). B4-8: Increase non-salary expenditures based on CPI factors of 3.37% for 2025-26, 3.08% for 2026-27, and 2.75% for 2027-28. Remove one-time expenditures for carryover items, special education, and facility projects.						

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	80,129,951.00	3.96%	83,302,038.00	4.65%	87,174,550.00
2. Federal Revenues	8100-8299	974,910.00	(6.06%)	915,862.00	0.00%	915,862.00
3. Other State Revenues	8300-8599	7,390,031.00	(19.94%)	5,916,129.00	5.45%	6,238,423.00
4. Other Local Revenues	8600-8799	4,785,108.00	(20.09%)	3,823,971.00	(1.64%)	3,761,165.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		93,280,000.00	.73%	93,958,000.00	4.40%	98,090,000.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				35,331,658.00		35,543,528.00
b. Step & Column Adjustment				658,484.00		479,096.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(446,614.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	35,331,658.00	.60%	35,543,528.00	1.35%	36,022,624.00
2. Classified Salaries						
a. Base Salaries				13,230,750.00		13,423,242.00
b. Step & Column Adjustment				267,494.00		79,524.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(75,002.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,230,750.00	1.45%	13,423,242.00	.59%	13,502,766.00
3. Employee Benefits	3000-3999	21,450,877.00	(.51%)	21,340,486.00	(.14%)	21,311,149.00
4. Books and Supplies	4000-4999	3,742,805.00	(21.58%)	2,935,047.00	(13.62%)	2,535,259.00
5. Services and Other Operating Expenditures	5000-5999	16,040,463.00	(8.28%)	14,711,980.00	4.38%	15,357,016.00
6. Capital Outlay	6000-6999	1,499,096.00	(39.21%)	911,242.00	35.14%	1,231,428.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,014,351.00	24.95%	1,267,475.00	21.09%	1,534,758.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(5,000.00)	0.00%	(5,000.00)	0.00%	(5,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	13,300,000.00	(54.14%)	6,100,000.00	(44.26%)	3,400,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		105,605,000.00	(8.88%)	96,228,000.00	(1.39%)	94,890,000.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(12,325,000.00)		(2,270,000.00)		3,200,000.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		25,131,328.00		12,806,328.00		10,536,328.00
2. Ending Fund Balance (Sum lines C and D1)		12,806,328.00		10,536,328.00		13,736,328.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	50,000.00		50,000.00		50,000.00
b. Restricted	9740	5,682,225.00		4,992,615.00		4,933,176.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	593,593.00		177,037.00		88,518.00
d. Assigned	9780	1,200,510.00		501,676.00		3,914,634.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789	5,280,000.00		4,815,000.00		4,750,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,806,328.00		10,536,328.00		13,736,328.00
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	5,280,000.00		4,815,000.00		4,750,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		5,280,000.00		4,815,000.00		4,750,000.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.00%		5.00%		5.01%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		2,187.35		2,149.93		2,083.79
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		105,605,000.00		96,228,000.00		94,890,000.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		105,605,000.00		96,228,000.00		94,890,000.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,168,150.00		2,886,840.00		2,846,700.00
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)		3,168,150.00		2,886,840.00		2,846,700.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	2,760.00	0.00	0.00	(5,000.00)				
Other Sources/Uses Detail					0.00	13,300,000.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	5,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(2,760.00)	0.00	0.00				
Other Sources/Uses Detail					200,000.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					13,100,000.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	2,760.00	(2,760.00)	5,000.00	(5,000.00)	13,300,000.00	13,300,000.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

District's ADA Standard Percentage Range:

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		First Interim	Second Interim	Percent Change	Status
		Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form A1, Lines A4 and C4)		
Current Year (2025-26)	District Regular	2,245.45	2,243.96		
	Charter School	0.00	0.00		
	Total ADA	2,245.45	2,243.96	(.1%)	Met
1st Subsequent Year (2026-27)	District Regular	2,206.77	2,207.09		
	Charter School				
	Total ADA	2,206.77	2,207.09	0.0%	Met
2nd Subsequent Year (2027-28)	District Regular	2,171.33	2,171.65		
	Charter School				
	Total ADA	2,171.33	2,171.65	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim	Second Interim		
	(Form 01CSI, Item 2A)	CALPADS/Projected		
Current Year (2025-26)				
District Regular	2,315.00	2,316.00		
Charter School				
Total Enrollment	2,315.00	2,316.00	0.0%	Met
1st Subsequent Year (2026-27)				
District Regular	2,275.00	2,275.00		
Charter School				
Total Enrollment	2,275.00	2,275.00	0.0%	Met
2nd Subsequent Year (2027-28)				
District Regular	2,205.00	2,205.00		
Charter School				
Total Enrollment	2,205.00	2,205.00	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:

(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CALPADS Actual (Form 01CSI, Item 3A)	
Third Prior Year (2022-23)			
District Regular	2,297	2,456	
Charter School			
Total ADA/Enrollment	2,297	2,456	93.5%
Second Prior Year (2023-24)			
District Regular	2,258	2,386	
Charter School			
Total ADA/Enrollment	2,258	2,386	94.6%
First Prior Year (2024-25)			
District Regular	2,180	2,304	
Charter School	0		
Total ADA/Enrollment	2,180	2,304	94.6%
Historical Average Ratio:			94.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.8%

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CALPADS/Projected (Criterion 2, Item 2A)		
Current Year (2025-26)				
District Regular	2,187	2,316		
Charter School	0			
Total ADA/Enrollment	2,187	2,316	94.4%	Met
1st Subsequent Year (2026-27)				
District Regular	2,150	2,275		
Charter School	0			
Total ADA/Enrollment	2,150	2,275	94.5%	Met
2nd Subsequent Year (2027-28)				
District Regular	2,084	2,205		
Charter School	0			
Total ADA/Enrollment	2,084	2,205	94.5%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2025-26)	79,543,674.00		
1st Subsequent Year (2026-27)	82,827,470.00	83,302,038.00	.6%	Met
2nd Subsequent Year (2027-28)	86,475,820.00	87,174,550.00	.8%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2022-23)	45,394,720.70	55,628,170.75	81.6%
Second Prior Year (2023-24)	50,223,145.44	62,455,289.40	80.4%
First Prior Year (2024-25)	53,543,890.51	65,860,959.55	81.3%
	Historical Average Ratio:		81.1%

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	78.1% to 84.1%	78.1% to 84.1%	78.1% to 84.1%

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)			Status
	Salaries and Benefits	Total Expenditures	Ratio	
	(Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
Current Year (2025-26)	56,041,573.00	70,284,981.00	79.7%	Met
1st Subsequent Year (2026-27)	56,786,122.00	69,083,035.00	82.2%	Met
2nd Subsequent Year (2027-28)	57,056,584.00	69,871,478.00	81.7%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Change Is Outside Explanation Range
	Projected Year Totals (Form 01CSI, Item 6A)	Projected Year Totals (Fund 01) (Form MYPI)		

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

Current Year (2025-26)	967,192.00	974,910.00	.8%	No
1st Subsequent Year (2026-27)	908,818.00	915,862.00	.8%	No
2nd Subsequent Year (2027-28)	908,818.00	915,862.00	.8%	No

Explanation:
(required if Yes)

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

Current Year (2025-26)	7,213,856.00	7,390,031.00	2.4%	No
1st Subsequent Year (2026-27)	5,857,096.00	5,916,129.00	1.0%	No
2nd Subsequent Year (2027-28)	6,197,390.00	6,238,423.00	.7%	No

Explanation:
(required if Yes)

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

Current Year (2025-26)	4,379,478.00	4,785,108.00	9.3%	Yes
1st Subsequent Year (2026-27)	3,838,616.00	3,823,971.00	-.4%	No
2nd Subsequent Year (2027-28)	3,785,972.00	3,761,165.00	-.7%	No

Explanation:
(required if Yes)

Local revenue for the current fiscal year has increased due to higher projected interest earnings, including interest on unapportioned property taxes, increased donations from local support organizations, and a one-time Medi-Cal reimbursement related to amended cost reporting under the LEA Medi-Cal Billing Option Program.

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

Current Year (2025-26)	3,759,419.00	3,742,805.00	-.4%	No
1st Subsequent Year (2026-27)	3,108,463.00	2,935,047.00	-5.6%	Yes
2nd Subsequent Year (2027-28)	2,520,615.00	2,535,259.00	.6%	No

Explanation:
(required if Yes)

Math textbook expenditures reduced in 2026-27 based on projected needs.

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

Current Year (2025-26)	15,189,567.00	16,040,463.00	5.6%	Yes
1st Subsequent Year (2026-27)	14,720,797.00	14,711,980.00	-.1%	No
2nd Subsequent Year (2027-28)	15,375,660.00	15,357,016.00	-.1%	No

Explanation:
(required if Yes)

The increase reflects updated budgets for board-approved contracts, including technology software licenses, temporary instructional support services, and other professional and compliance-related services, as well as facilities and capital planning, student enrichment, and special education costs.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2025-26)	12,560,526.00	13,150,049.00	4.7%	Met
1st Subsequent Year (2026-27)	10,604,530.00	10,655,962.00	.5%	Met
2nd Subsequent Year (2027-28)	10,892,180.00	10,915,450.00	.2%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2025-26)	18,948,986.00	19,783,268.00	4.4%	Met
1st Subsequent Year (2026-27)	17,829,260.00	17,647,027.00	-1.0%	Met
2nd Subsequent Year (2027-28)	17,896,275.00	17,892,275.00	0.0%	Met

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

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

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

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

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

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

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

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

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

7. **CRITERION: Facilities Maintenance**

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	2,932,492.92	4,217,269.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		4,171,184.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Available Reserve Percentages (Criterion 10C, Line 9)	5.0%	5.0%	5.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.7%	1.7%	1.7%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Current Year (2025-26)	(13,599,421.00)	83,584,981.00	16.3%
1st Subsequent Year (2026-27)	(1,580,390.00)	75,183,035.00	2.1%	Not Met
2nd Subsequent Year (2027-28)	3,259,439.00	73,271,478.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The projected deficit spending reflects planned interfund transfers to Fund 42 (Capital Improvement Plan) to support one-time capital projects, including the High School Pool Modernization Project. This planned use of reserves represents a strategic investment in long-term facility improvements rather than an ongoing operational imbalance.

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)	12,806,328.00	Met
1st Subsequent Year (2026-27)	10,536,328.00	Met
2nd Subsequent Year (2027-28)	13,736,328.00	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2025-26)	15,089,032.90	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	2,187	2,150	2,084
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

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

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	105,605,000.00	96,228,000.00	94,890,000.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	105,605,000.00	96,228,000.00	94,890,000.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	3,168,150.00	2,886,840.00	2,846,700.00
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)	3,168,150.00	2,886,840.00	2,846,700.00

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	5,280,000.00	4,815,000.00	4,750,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	5,280,000.00	4,815,000.00	4,750,000.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.00%	5.00%	5.01%
District's Reserve Standard (Section 10B, Line 7):	3,168,150.00	2,886,840.00	2,846,700.00
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
(Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2025-26)	(14,152,536.00)	(14,408,111.00)	1.8%	255,575.00	Met
1st Subsequent Year (2026-27)	(13,180,792.00)	(13,239,240.00)	.4%	58,448.00	Met
2nd Subsequent Year (2027-28)	(14,055,881.00)	(14,146,589.00)	.6%	90,708.00	Met
1b. Transfers In, General Fund *					
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2025-26)	13,300,000.00	13,300,000.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	6,000,000.00	6,100,000.00	1.7%	100,000.00	Met
2nd Subsequent Year (2027-28)	3,350,000.00	3,400,000.00	1.5%	50,000.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2025
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	2	Fund 01 General Fund	Fund 01, 7438 & 7439	6,272
Certificates of Participation				
General Obligation Bonds	3	Fund 51 Bond Interest & Redemption	Fund 51, 7433 & 7434	7,690,000
Supp Early Retirement Program	2 & 4	Fund 01 General Fund	Fund 01, 3901 & 3902	1,010,152
State School Building Loans				
Compensated Absences		Fund 01 General Fund	Fund 01, 1000-3999	7,637,705

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

Premium on Issuance	3	Fund 51 Bond Interest & Redemption	Non-cash financial representation on audit report	913,132
Subscription-based IT Arrangements	2	Fund 01 General Fund	Fund 01, 7438 & 7439	73,683
TOTAL:				17,330,943

**Second Interim
General Fund
School District Criteria and Standards Review**

Type of Commitment (continued)	Prior Year (2024-25) Annual Payment (P & I)	Current Year (2025-26) Annual Payment (P & I)	1st Subsequent Year (2026-27) Annual Payment (P & I)	2nd Subsequent Year (2027-28) Annual Payment (P & I)
Leases	3,667	3,667	3,667	3,667
Certificates of Participation				
General Obligation Bonds	2,602,600	2,669,400	2,729,800	1,387,300
Supp Early Retirement Program	411,557	411,557	411,557	83,519
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Premium on Issuance	304,378	304,378	304,378	304,378
Subscription-based IT Arrangements	101,738	39,244	40,328	0
Total Annual Payments:	3,423,940	3,428,247	3,489,731	1,778,864
Has total annual payment increased over prior year (2024-25)?		Yes	Yes	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Increases in general obligation bond payments are funded through voter-approved dedicated property tax levies. The projected increases in subscription payments reflect the amortization schedule of existing agreements.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

2 OPEB Liabilities	First Interim	
	(Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	6,383,172.00	6,044,780.00
b. OPEB plan(s) fiduciary net position (if applicable)	4,279,421.00	4,674,096.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	2,103,751.00	1,370,684.00

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

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

3 OPEB Contributions	First Interim	
	(Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2025-26)	0.00	0.00
1st Subsequent Year (2026-27)	0.00	0.00
2nd Subsequent Year (2027-28)	0.00	0.00

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

Current Year (2025-26)	265,000.00	265,000.00
1st Subsequent Year (2026-27)	265,000.00	265,000.00
2nd Subsequent Year (2027-28)	265,000.00	265,000.00

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

Current Year (2025-26)	265,000.00	265,000.00
1st Subsequent Year (2026-27)	265,000.00	265,000.00
2nd Subsequent Year (2027-28)	265,000.00	265,000.00

d. Number of retirees receiving OPEB benefits

Current Year (2025-26)	29	26
1st Subsequent Year (2026-27)	29	26
2nd Subsequent Year (2027-28)	29	26

4. Comments:

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

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

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

2 Self-Insurance Liabilities

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

3 Self-Insurance Contributions

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

4 Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

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	179.17	186.70	180.70	180.70

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

[]

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

[]

If Yes, date of Superintendent and CBO certification:

[]

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

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

1. Are costs of H&W benefit changes included in the interim and MYPs?

--	--	--

2. Total cost of H&W benefits

--	--	--

3. Percent of H&W cost paid by employer

--	--	--

4. Percent projected change in H&W cost over prior year

--	--	--

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

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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)

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)

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	132.38	138.25	137.25	137.25

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

--

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

If Yes, date of Superintendent and CBO certification:

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

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

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

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

--

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

--	--	--

If Yes, explain the nature of the new costs:

--

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

Classified (Non-management) Step and Column Adjustments

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

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

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

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

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

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	35.00	36.00	35.00	35.00

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

ADDITIONAL FISCAL INDICATORS

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

- | | |
|---|----------------------------------|
| A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No) | <input type="text" value="No"/> |
| A2. Is the system of personnel position control independent from the payroll system? | <input type="text" value="Yes"/> |
| A3. Is enrollment decreasing in both the prior and current fiscal years? | <input type="text" value="Yes"/> |
| A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year? | <input type="text" value="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? | <input type="text" value="No"/> |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | <input type="text" value="No"/> |
| A7. Is the district's financial system independent of the county office system? | <input type="text" value="No"/> |
| 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.) | <input type="text" value="No"/> |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | <input type="text" value="Yes"/> |

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

Comments:
(optional)

Following a formal search process, the Board hired Dr. Jason Glass, who officially began as the District's new superintendent on July 1, 2025. Additionally, the Board approved the appointment of Manoj Roychowdhury as Assistant Superintendent of Business Services, effective October 13, 2025.

End of School District Second Interim Criteria and Standards Review

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

Laguna Beach Unified

Orange County

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

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

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

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

Second Interim
Board Approved Operating Budget 2025-26

Technical Review Checks

Phase - All

Display - Exceptions Only

Laguna Beach Unified

Orange County

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

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

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

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

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

Laguna Beach Unified

Orange County

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

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

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

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

Second Interim
Projected Totals 2025-26
Technical Review Checks
Phase - All
Display - Exceptions Only

Laguna Beach Unified

Orange County

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

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

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

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