



2025/26 SECOND INTERIM BUDGET REPORT

March 12, 2026

We inspire and empower . . . Every student, Every moment, for Every opportunity!

Board of Trustees: Carrie Hayashida • Jaime Needham • Meghna Parikh • Lydia Sondhi, Ph.D. • Troy Tanaka
Superintendent: Anne Silavs

Second Interim Budget Report Narrative

Background

The Second Interim Budget Report represents the second of two required interim financial reports that California school districts must submit each fiscal year. For Cypress School District, this report reflects the district's financial condition as of January 31, 2026, and covers projected revenues, expenditures, and fund balance through the end of the 2025/26 fiscal year and the subsequent two years.

California law requires the Board of Trustees to certify the district's ability to meet its financial obligations for the remainder of the current fiscal year and for the two subsequent fiscal years. Districts may certify as Positive, Qualified, or Negative. A Positive certification means the district is able to meet its financial obligations. A Qualified certification means the district may not be able to meet its financial obligations in the current or subsequent fiscal years. A Negative certification means the district will be unable to meet its financial obligations.

Based on a review of current revenues, expenditures, and multi-year projections, the Board is being recommended to certify this Second Interim Budget Report as Qualified. This certification reflects the district's current fiscal challenges. While the district has taken meaningful steps to address its structural budget imbalance, additional actions will be necessary to achieve long-term fiscal sustainability.

The district's fiscal challenges are driven primarily by the combined pressures of declining enrollment, rising employee benefit costs, and the ongoing structural gap between ongoing revenues and ongoing expenditures. These are challenges shared by many California school districts and are not unique to Cypress. However, they require deliberate and sustained action to resolve.

The Board of Trustees and district administration remain committed to fiscal transparency, responsible stewardship of public funds, and preserving the educational programs and services that students and families depend on. The sections that follow provide an overview of the January Governor's Budget Proposal, the assumptions underlying this report, and the district's Fiscal Stabilization Plan.

Governor's 2026/27 Budget Proposal

On January 9, 2026, Governor Gavin Newsom released the proposed state budget for 2026/27. The Governor's Budget includes a \$21.7 billion increase in the Proposition 98 guarantee over the three-year period (2024/25 through 2026/27) compared to the 2025 Budget Act. However, the budget proposes to provide only \$115.9 billion for education programs in 2025/26 instead of the Proposition 98 level of \$121.4 billion for that year. The budget refers to the approximately \$5.6 billion difference as "settle-up." The rationale for creating this settle-up is to mitigate the risk of potentially appropriating more resources to the guarantee than are ultimately available in the final calculation for 2025/26 (if estimated revenues do not materialize).

The major TK-12 funding provisions in the 2026/27 Governor's Budget include:

- The Proposition 98 minimum guarantee is calculated to be \$123.8 billion in 2024/25, \$121.4 billion in 2025/26, and \$125.5 billion in 2026/27.

- Repays \$1.9 billion in settle-up created with the enactment of the 2025/26 state budget (for the 2024/25 year) in addition to creating \$5.6 billion in new settle-up for 2025/26.
- Fully repays the \$1.9 billion deferral of the second principal apportionment (P2) payment in 2026/27.
- Estimates the Proposition 98 Rainy Day fund balance, after proposed deposits and withdrawals, to be \$4.5 billion at the end of 2025/26, triggering the reserve cap in 2026/27. The estimated balance at the end of 2026/27 is estimated to be \$4.1 billion.
- Includes a cost-of living adjustment (COLA) of 2.41% for the Local Control Funding Formula (LCFF) and other specified statutory programs.
- Increases special education base rates by \$509 million, resulting in a new statewide base rate of \$999 per ADA that is now equal for all Special Education Local Plan Areas.
- Provides \$2.8 billion in one-time funds for the Student Support and Professional Development Discretionary Block Grant. LEAs may use the funds for discretionary purposes including, but not limited to, priorities identified by the state, such as professional development for teachers on the Mathematics Framework, expanding career pathways and dual enrollment efforts, or addressing rising costs. Funds will be allocated based on an equal amount per ADA as reported for the 2025/26 second principal apportionment.
- Appropriates \$757.3 million to the Learning Recovery Emergency Block Grant as part of the state's final payment to the program.
- Increases ongoing funding for the Expanded Learning Opportunities Program (ELOP) by \$62.4 million. Provides that Tier 2 rates cannot be less than \$1,800 per pupil. The proposal increases ongoing ELOP funding to \$4.7 billion. The proposal does not include COLA for ELOP, as has been the case since the inception of the program.
- Appropriates \$100 million (one-time) to the Kitchen Infrastructure and Training program. Grants will be awarded on a competitive basis to support kitchen equipment, infrastructure, training, and continued implementation of universal school meals.
- Provides \$40 million (one-time) funds for allocation to LEAs that administer literacy screening to pupils in kindergarten and grades 1 and 2 for risk of reading difficulties.

It is important to note that the Governor's Budget is a proposal and not a final spending plan. The state budget process continues through the spring, with the May Revision expected to reflect updated revenue estimates before a final budget is enacted by June 2026. For Cypress School District, the most significant provisions in the January proposal are the 2.41% LCFF COLA, the increased special education base rate funding, and the one-time Student Support and Professional Development Discretionary Block Grant allocation. While these represent positive developments, the district's Second Interim projections are built on conservative assumptions given the settle-up created for 2025/26 and the ongoing uncertainty around final state revenues. The district will monitor the May Revision closely and adjust projections as needed.

General Assumptions

1. Enrollment – Enrollment projections for the budget year assume that enrollment will decrease by 133 students as compared to current year enrollment. The projected enrollment for October 2026 CBEDS is 3,034. Enrollment is projected to decline in each of the subsequent two fiscal years as shown below.
2. ADA – Revenue received from the state under LCFF continues to be funded on the higher of current year Average Daily Attendance (ADA), the prior year ADA, or the average of the ADAs for the three prior years. ADA is calculated by dividing the total number of days of *student attendance* by the number of *days of school taught* during the same period. Funding for the current year will be primarily based on the ADA calculation that is finalized sometime in July.

Since 2018/19, the district's enrollment has decreased by 756 students. The following identifies the district's enrollment history since 2022/23 along with the Average Daily Attendance the district was funded at for each of the years. The projection for 2026/27 through 2028/29 is also included.

Year	Enrollment	+/-	Funded ADA	+/-	Percent Change
2022/23	3,380		3,576.06		
2023/24	3,319	-71	3,416.36	-159.70	-4.47%
2024/25	3,272	-47	3,251.48	-164.88	-4.83%
2025/26	3,167	-105	3,195.71	-55.77	-1.72%
2026/27	3,034*	-133*	3,139.09*	-56.62*	-1.77%*
2027/28	2,913*	-121*	3,048.68*	-90.41*	-2.88%*
2028/29	2,818*	-95*	2,938.65*	-110.03*	-3.61%*
*Projection only. Enrollment differs from LCFF entitlement calculation due to LCFF entitlement calculation including students enrolled in county office of education programs.					

3. School Site Allocations – General Fund allocations to schools for instructional support and operational costs will be based on allocation per ADA using the same formula as the current year. Certificated staffing allocations will be implemented to formula and meet the collective bargaining agreement in place.
 - 3.1. Site Supply Budget Formula: The formula calls for \$75 per regular education student and \$85.00 per special education student, supported by the Cypress Education Foundation.
 - 3.2. Site Technology Budget Formula: The formula calls for \$7 per student, supported by the Cypress Education Foundation.
 - 3.3. Certificated Staffing Ratio: Teacher-to-student ratios (regular education) are implemented to formula and meet the collective bargaining agreement in place. At this time, class-size ratios for K-3 are expected to be at or below 24-to-1 in 2026/27. TK will follow the maximum class size of 24 with a maximum student to adult ratio of 10:1. For grades 4-6, class size ratios are expected to remain at or below 32 to 1 for 2026/27.
4. 2026/27 LCFF Entitlement summary is provided below:

	2025-26	2026-27	2027-28	2028-29
General Assumptions				
COLA & Augmentation	2.30%	2.41%	3.06%	3.34%
Student Assumptions:				
Enrollment Count	3,174	3,041	2,920	2,825
Unduplicated Pupil Count (UPC)	1,610	1,543	1,481	1,433
Unduplicated Pupil Percentage (UPP)	50.77%	50.91%	50.73%	50.74%
Current Year LCFF Average Daily Attendance (ADA)	3,060.07	2,936.08	2,819.82	2,728.35
Funded LCFF ADA	3,195.71	3,139.09	3,048.68	2,938.65
LCFF ADA Funding Method	3PY Average	3PY Average	3PY Average	3PY Average
LCFF Entitlement Summary				
Base Grant	\$32,999,473	\$33,191,862	\$33,219,509	\$33,089,693
Grade Span Adjustment	1,865,969	1,903,214	1,918,231	1,917,764
Adjusted Base Grant	\$34,865,442	\$35,095,076	\$35,137,740	\$35,007,457
Supplemental Grant	3,540,237	3,573,380	3,565,075	3,552,557
Concentration Grant	-	-	-	-
Total Base, Supplemental and Concentration Grant	\$38,405,679	\$38,668,456	\$38,702,815	\$38,560,014
Add-on: Home-to-School Transportation	254,359	260,489	268,460	277,427
Add-on: Transitional Kindergarten	1,341,691	1,187,536	1,297,961	1,341,204
Total Allowance and Add-On Amounts	\$1,596,050	\$1,448,025	\$1,566,421	\$1,618,631
Total LCFF Entitlement (excludes Additional State Aid)	\$ 40,001,729	\$ 40,116,481	\$ 40,269,236	\$ 40,178,645

5. Mandated Costs – Reimbursement for Mandated Costs (costs a school district is required to incur after July 1, 1980, as a result of any statute enacted) are expected to receive the statutory COLAs each year.
6. Special Education – State special education funding formula is expected to receive the 2026/27 statutory COLA adjustment and be equalized statewide to provide \$999 per funded ADA. Thereafter, it is expected to receive the statutory COLA.
7. Lottery – Lottery expenditures for the budget year will be maintained at prior-year levels in support of programs identified.
8. State Preschool – During the 2016/17 school year, the district initiated a State Preschool program at King School. California's state preschool rates for 2025/26 were held harmless, meaning the rates remained the same as the previous year. Current established rates (effective July 1, 2022, through June 30, 2025), will be used for future years until the state establishes new reimbursement rates:
 - 8.1. Part-Day Preschool Daily = \$40.07 per ADA
 - 8.2. Full-Day Preschool Daily = \$61.26 per ADA
9. Asset Management Program – During the 2015/16 fiscal year, the district entered into two property exchange agreements. As a result, the district owns two revenue-generating, multi-family residential investment properties.
 - 9.1. Coast Apartments – 65-unit complex expected to net approximately \$600,000.
 - 9.2. Azure Apartments – 16-unit complex expected to net approximately \$132,000.

10. Redevelopment Agencies (RDAs) Pass-Through Agreements – The district anticipates receiving approximately \$400,000 each year. This is a reduction from previous years and due to expiring agreements caused by the dissolution of redevelopment agencies.

11. Salaries and Benefits

11.1. Step and column increases will be reflected for those certificated, classified, and administrative employees who qualify for movement based upon their longevity with the district, earned education credits, and negotiated agreements.

11.2. Salary and benefit costs estimated for employee groups will increase by the following percentages due to employee movement across the salary schedule:

Certificated	2.50%
Classified	2.00%

11.3. Vacancies created due to retirements or employees indicating the intent not to return will be budgeted as follows:

Certificated	Column 4, Step 8
Classified	Step 3, Range per Classification
Administrative	Step 3, Range per Classification

12. Statutory Benefits

12.1. The district will utilize the following employer rates for statutory benefits for the budget year, based upon currently available information from various state agencies:

	2025/26	2026/27	2027/28
CalSTRS Employer Contribution	19.10%	19.10%	19.10%
CalPERS Employer Contribution	26.81%	26.40%	26.90%
OASDI Employer Contribution	6.20%	6.20%	6.20%
Medicare Employer Contribution	1.45%	1.45%	1.45%
Workers' Compensation	1.605%	1.605%	1.605%
Unemployment	0.05%	0.05%	0.05%

13. Health and welfare insurance costs for the district for the budget year are projected to increase by 7% each year.

14. Utilities are expected to increase by 2.5% each year.

15. The district is required to set aside 3% of its General Fund expenditures into the Routine Restricted Maintenance Account (RRMA) each fiscal year.

16. The district may consider a plan to enter into an additional lease financing agreement during the budget year.

17. The Facilities Master Plan has identified a list of projects including a need to complete modernization/rehabilitation of Landell School and possibly reopen a closed school in response to Los Alamitos Race Course development. In 2008, a general obligation bond was approved by voters, of which the district has \$11.9 million remaining. The district does not project being able to issue a third series bond sale for these remaining monies until after the year 2030.
18. In 2013, the district needed capital to complete modernization, upgrades, and improvements of two elementary schools (Arnold and Luther). COPs were sold in the amount of \$7.3 million. A repayment plan was created, with the primary repayment source being Redevelopment Agency revenues (pass-through agreements). The current principal balance as of January 1, 2026, is \$1,726,000. The COPs are scheduled to be paid off in the 2027/28 fiscal year, but the district reserves the right to take advantage of its option to make prepayments on these COPs prior to the maturity date. The General Fund will not be used to service this debt.
19. A minimum reserve for “Economic Uncertainty” is required to be maintained at 3% of the General Fund expenditures.
20. Fiscal Solvency Statement – The Board of Trustees understands its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years.

Fiscal Stabilization Plan

Cypress School District is committed to restoring structural fiscal balance while preserving the educational programs and services that support student success. The district's Fiscal Stabilization Plan outlines the actions taken and planned to address the structural budget gap identified in this Second Interim Budget Report.

Background and need

The district's current qualified certification reflects a projected structural imbalance between ongoing revenues and ongoing expenditures. The primary drivers of this imbalance include declining enrollment, rising benefit costs, expiration of one-time funds, and growth in the district's contribution to serve students with disabilities. Over the last several months, the Board of Trustees has taken action to address the structural deficit, but additional actions will be needed to prevent the projected fall in unrestricted reserves below the required 3% minimum reserve for economic uncertainties in 2027/28.

Actions already taken

At its February 24, 2026, meeting, the Board of Trustees took action to approve Resolution Nos. 25/26-9 and 25/26-10, which preliminarily reduced or eliminated certificated and classified positions for the 2026/27 school year. The savings associated with these two resolutions are summarized below:

Title	Positions	Estimated Savings
Teacher on Special Assignment - Instructional Learning Coach	3	\$333,942
Teacher on Special Assignment - STEM	2	\$222,628
Teacher on Special Assignment – Intervention ¹	4	\$445,255
Moderate/Severe Education Specialist	1	\$94,285
Mild/Moderate Education Specialist	2	\$188,569
Special Day Class Teacher Pre-Kindergarten	1	\$88,574
School Psychologist	1	\$131,938
Speech-Language Pathologist	1	\$128,760
Coordinator, Curriculum and Instruction	1	\$221,021
Executive Director Educational Services	1	\$289,400
Custodian (Evening Shift)	3	\$259,998
Technology Support Specialist	1	\$112,261
Family Resource Liaison/Translator	1	\$25,254
Instructional Aide - ELD	2	\$36,005
Instructional Aide - TK	1	\$42,859
Department Secretary	3	\$373,953
Program Manager - Early Childhood (Fund 12)	1	\$150,210
Preschool Teacher (Fund 12)	1	\$156,682
Family Resource Assistant (Fund 12)	1	\$90,815
District Office Custodian (Reduction in Hours from 8 to 6 per day)	1	\$22,116
Administrative Specialist (Reduction in Hours from 8 to 6 per day)	1	\$21,310
Reprographics Technician (Reduction in Hours from 8 to 6 per day)	1	\$23,250
Total – General Fund		\$3,061,378
Total – Fund 12		\$397,707
¹ These temporary positions are funded by the Learning Recovery Emergency Block Grant and were not anticipated or budgeted to continue after 2025/26 so the reduction does not represent a General Fund savings.		

Additionally, the district's fiscal stabilization plan for 2026/27 includes the following:

- Reduction of 5 general education classroom teaching positions due to declining enrollment for an estimated savings of \$556,569 (these positions were not included on the resolutions considered by the Board because they are filled by temporary teachers, who do not require layoff notices).
- Reduction in the budget for services and other operating expenditures of \$500,000.
- Reduction in the budget for materials and supplies of \$100,000.
- Elimination of the full-time substitute rover positions for a savings of \$40,498.

These actions represent approximately \$4,258,445 in savings and have been reflected in the projections contained in the Second Interim Report.

Planned actions

In addition to steps already taken, the district is actively developing and evaluating the following measures for implementation in 2027/28 school year. At this time, those actions include:

- Reduction of an additional 4 general education classroom teaching positions due to declining enrollment.
- Additional reduction to the services and operating expenditures budget of \$400,000.
- Additional reduction to the materials and supplies budget of \$100,000.

The district anticipates that additional actions will be required in 2027/28 in order to meet its financial obligation and its minimum reserve for economic uncertainty.

Reserve and fund balance targets

The district is committed to maintaining reserves at or above the state-required minimum of 3%. Over the next several weeks, district staff will continue working with the Board to identify a plan to ensure that the district meets its minimum reserve for economic uncertainty over the multi-year projection period.

Stakeholder engagement

The district recognizes that achieving fiscal sustainability requires transparency and shared understanding among all stakeholders. The district will continue to engage through its Budget Advisory Committee to share information and receive input and recommendations. Staff will also be working to schedule a study session with the Board to provide additional information and work through long-term solutions in advance of developing the 2026/27 budget.

Path forward

The district will continue to monitor its fiscal position closely and will provide updated projections following the Governor's May Revision. The Board of Trustees and district administration remain committed to making fiscally responsible decisions that protect the long-term health of the district and the quality of education provided to Cypress students and families.

Summary of Financial Estimates

The following summary presents the district's projected financial position for the current fiscal year and the two subsequent fiscal years. These estimates are based on the assumptions described in the preceding section and reflect the district's best projections as of January 31, 2026. All figures are subject to revision following the Governor's May Revision and the adoption of the final state budget.

The multi-year projection illustrates the structural gap between the district's ongoing revenues and ongoing expenditures. As reflected in the district's Qualified certification, this gap — if left unaddressed — would result in the district's unrestricted fund balance falling below the required 3% minimum reserve in 2027/28.

For the 2025/26 fiscal year, the district projects total general fund revenues of \$56.5 million and total general fund expenditures of \$58.4 million. The following tables show the differences in projected revenues and expenditures from the district's First Interim Budget Report to its Second Interim Budget Report.

2025/26 Projected Revenues

Revenues	First Interim	Second Interim	Difference
LCFF Sources	\$39,998,472	\$40,001,729	\$3,257
Federal Revenue	\$2,021,164	\$2,021,164	\$0
Other State Revenue	\$11,132,261	\$11,835,466	\$703,205
Other Local Revenue	\$2,910,406	\$2,910,406	\$(235,000)
Transfers In	\$866,000	\$1,701,600	\$835,600
Total Revenue	\$56,928,303	\$58,235,365	\$1,307,062

2025/26 Projected Expenditures

Expenditures	First Interim	Second Interim	Difference
Certificated Salaries	\$21,446,966	\$21,480,143	\$33,177
Classified Salaries	\$9,927,533	\$9,849,780	\$(77,753)
Employee Benefits	\$16,436,911	\$16,454,395	\$17,484
Books and Supplies	\$1,750,880	\$1,558,805	\$(192,075)
Services/Operating Expenditures	\$7,664,420	\$9,250,805	\$1,586,385
Capital Outlay	\$8,756	\$8,756	\$0
Other Outgoing	\$1,154,288	\$1,183,954	\$29,666
Transfers Out	\$0	\$0	\$0
Total Expenditures	\$58,389,754	\$59,786,638	\$1,396,884

In 2025/26, while total general fund projected expenditures are expected to exceed projected revenues by \$1.9 million, some of that reflects the expenditures of restricted, one-time funds that have carried over from prior years and are being expended in the current fiscal year. The following table summarizes the unrestricted general fund and the beginning and ending fund balances for both First Interim and Second Interim.

2025/26 Projected Unrestricted Ending Fund Balance

	First Interim	Second Interim	Difference
Beginning Fund Balance	\$1,901,909	\$1,901,909	\$0
Revenues	\$43,126,153	\$42,896,044	\$(230,109)
Expenditures	\$(35,430,179)	\$(35,842,968)	\$(412,789)
Transfers In	\$866,000	\$1,701,600	\$835,600
Contributions	\$(8,636,294)	\$(8,756,054)	\$(119,760)
Ending Fund Balance	\$1,827,589	\$1,900,531	\$72,942
Revolving Cash, Stores and Prepays	\$55,384	\$55,384	\$0
Reserve for Economic Uncertainty	\$1,751,693	\$1,793,600	\$41,907
Ending Balance Above Minimum	\$20,512	\$51,547	\$31,035

In addition to the current year budget, the Second Interim Budget Report includes a multi-year projection to estimate expenditures and revenues in the subsequent two fiscal years. The following three tables summarize the projected revenues, expenditures and unrestricted ending fund balances for the current and two subsequent fiscal years.

Multi-Year Projection: Projected Revenues

Revenues	2025/26	2026/27	2027/28
LCFF Sources	\$40,001,729	\$40,116,481	\$40,269,236
Federal Revenue	\$2,021,164	\$2,287,164	\$2,021,164
Other State Revenue	\$11,835,466	\$10,972,176	\$10,972,176
Other Local Revenue	\$2,910,406	\$2,260,073	\$2,320,073
Transfers In	\$1,701,600	\$0	\$0
Total Revenue	\$58,235,365	\$55,635,894	\$55,582,649

Multi-Year Projection: Projected Expenditures

Expenditures	2025/26	2026/27	2027/28
Certificated Salaries	\$21,480,143	\$20,432,312	\$19,929,749
Classified Salaries	\$9,849,780	\$9,421,541	\$9,601,793
Employee Benefits	\$16,454,395	\$15,944,636	\$16,252,692
Books and Supplies	\$1,558,805	\$1,458,805	\$1,358,805
Services/Operating Expenditures	\$9,250,805	\$8,750,805	\$8,350,805
Capital Outlay	\$8,756	\$8,756	\$8,756
Other Outgoing	\$1,183,954	\$1,183,954	\$1,183,954
Transfers Out	\$0	\$0	\$0
Total Expenditures	\$59,786,638	\$56,811,809	\$56,686,554

Multi-Year Projection: Projected Unrestricted Ending Fund Balance

	2025/26	2026/27	2027/28
Beginning Fund Balance	\$1,901,909	\$1,901,909	\$1,859,253
Revenues	\$42,896,044	\$42,685,891	\$42,898,646
Expenditures	\$(35,842,968)	\$(34,119,053)	\$(34,255,500)
Transfers In	\$1,701,600	\$0	\$0
Contributions	\$(8,756,054)	\$(8,608,116)	\$(9,019,531)
Ending Fund Balance	\$1,900,531	\$1,859,253	\$1,482,868
Revolving Cash, Stores and Prepaids	\$55,384	\$55,384	\$55,384
Reserve for Economic Uncertainty	\$1,793,600	\$1,704,355	\$1,700,597
Ending Balance Above Minimum	\$51,547	\$99,514	\$(273,113)

STANDARDIZED ACCOUNT CODE STRUCTURE FORMS

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

Signed: _____

District Superintendent or Designee

Printed Name: ~~Anne Gilera~~

Tracy Mouren-Laurens

Date: _____

3/12/24

Title: _____

Superintendent (Acting)

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

To the County Superintendent of Schools:

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

Meeting Date: March 12, 2026

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

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QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Lawrence Ferchaw

Telephone: 714-220-6941

Title: Assistant Superintendent, Business Services

E-mail: LFerchaw@cypsd.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

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

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

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	39,723,569.00	39,998,472.00	23,572,000.30	40,001,729.00	3,257.00	0.0%
2) Federal Revenue		8100-8299	87,084.00	87,084.00	0.00	87,084.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,035,936.00	841,545.00	386,663.41	843,179.00	1,634.00	0.2%
4) Other Local Revenue		8600-8799	1,741,416.00	2,199,052.00	614,704.90	1,964,052.00	(235,000.00)	-10.7%
5) TOTAL, REVENUES			42,588,005.00	43,126,153.00	24,573,368.61	42,896,044.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	15,845,054.00	16,329,341.00	9,162,719.10	16,354,413.00	(25,072.00)	-0.2%
2) Classified Salaries		2000-2999	5,381,159.00	5,540,673.00	2,771,570.59	5,606,940.00	(66,267.00)	-1.2%
3) Employee Benefits		3000-3999	8,383,740.00	9,583,875.00	5,458,027.19	9,595,311.00	(11,436.00)	-0.1%
4) Books and Supplies		4000-4999	1,048,501.00	857,189.00	286,873.13	726,709.00	130,480.00	15.2%
5) Services and Other Operating Expenditures		5000-5999	2,491,365.00	3,359,815.00	2,677,961.35	3,800,309.00	(440,494.00)	-13.1%
6) Capital Outlay		6000-6999	2,964.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	133,320.00	119,010.00	64,155.00	119,010.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(244,530.00)	(359,724.00)	0.00	(359,724.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			33,041,573.00	35,430,179.00	20,421,306.36	35,842,968.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,546,432.00	7,695,974.00	4,152,062.25	7,053,076.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	866,000.00	0.00	1,701,600.00	835,600.00	96.5%
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	(8,503,111.00)	(8,636,294.00)	0.00	(8,756,054.00)	(119,760.00)	1.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,503,111.00)	(7,770,294.00)	0.00	(7,054,454.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,043,321.00	(74,320.00)	4,152,062.25	(1,378.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,612,039.00	1,901,909.00		1,901,909.00	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)			2,612,039.00	1,901,909.00		1,901,909.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,612,039.00	1,901,909.00		1,901,909.00		
2) Ending Balance, June 30 (E + F1e)			3,655,360.00	1,827,589.00		1,900,531.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	15,000.00	15,000.00		15,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	40,384.00		40,384.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,404,715.00	0.00		51,547.00		
Staffing Reserve for Declining Enrollment	0000	9780				51,547.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,665,448.00	1,751,693.00		1,793,600.00		
Unassigned/Unappropriated Amount		9790	570,197.00	20,512.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	9,533,387.00	8,642,002.00	6,409,043.00	8,645,465.00	3,463.00	0.0%
Education Protection Account State Aid - Current Year		8012	639,154.00	639,348.00	325,113.00	639,142.00	(206.00)	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	91,285.00	92,496.00	46,247.85	92,496.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	24,044,159.00	26,245,047.00	14,428,933.07	26,245,047.00	0.00	0.0%
Unsecured Roll Taxes		8042	792,109.00	832,874.00	691,443.94	832,874.00	0.00	0.0%
Prior Years' Taxes		8043	361,333.00	406,113.00	396,375.13	406,113.00	0.00	0.0%
Supplemental Taxes		8044	516,619.00	575,844.00	332,436.71	575,844.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,372,099.00	1,302,696.00	56,445.00	1,302,696.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,373,424.00	1,262,052.00	885,962.60	1,262,052.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			39,723,569.00	39,998,472.00	23,572,000.30	40,001,729.00	3,257.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			39,723,569.00	39,998,472.00	23,572,000.30	40,001,729.00	3,257.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	87,084.00	87,084.00	0.00	87,084.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			87,084.00	87,084.00	0.00	87,084.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	121,108.00	121,108.00	122,742.00	122,742.00	1,634.00	1.3%
Lottery - Unrestricted and Instructional Materials		8560	805,061.00	652,259.00	221,275.63	652,259.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Arts and Music in Schools (Prop 28)	6770	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	109,767.00	68,178.00	42,645.78	68,178.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,035,936.00	841,545.00	386,663.41	843,179.00	1,634.00	0.2%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	66,000.00	66,000.00	47,746.26	66,000.00	0.00	0.0%
Interest		8660	475,000.00	512,905.00	221,110.43	277,905.00	(235,000.00)	-45.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	98.00	98.00	0.00	98.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	33.00	33.00	0.00	33.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	1,200,285.00	1,620,016.00	345,848.21	1,620,016.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,741,416.00	2,199,052.00	614,704.90	1,964,052.00	(235,000.00)	-10.7%
TOTAL, REVENUES			42,588,005.00	43,126,153.00	24,573,368.61	42,896,044.00	(230,109.00)	-0.5%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	13,539,880.00	13,980,859.00	7,809,857.81	14,002,847.00	(21,988.00)	-0.2%
Certificated Pupil Support Salaries		1200	466,500.00	480,853.00	262,368.04	480,938.00	(85.00)	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,815,204.00	1,847,158.00	1,077,508.25	1,847,158.00	0.00	0.0%
Other Certificated Salaries		1900	23,470.00	20,471.00	12,985.00	23,470.00	(2,999.00)	-14.6%
TOTAL, CERTIFICATED SALARIES			15,845,054.00	16,329,341.00	9,162,719.10	16,354,413.00	(25,072.00)	-0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	327,082.00	540,381.00	243,536.49	540,736.00	(355.00)	-0.1%
Classified Support Salaries		2200	2,077,277.00	2,081,044.00	1,059,439.75	2,128,604.00	(47,560.00)	-2.3%
Classified Supervisors' and Administrators' Salaries		2300	331,998.00	317,297.00	174,574.68	317,297.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	2,313,152.00	2,289,868.00	1,136,652.56	2,294,928.00	(5,060.00)	-0.2%
Other Classified Salaries		2900	331,650.00	312,083.00	157,367.11	325,375.00	(13,292.00)	-4.3%
TOTAL, CLASSIFIED SALARIES			5,381,159.00	5,540,673.00	2,771,570.59	5,606,940.00	(66,267.00)	-1.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,006,901.00	3,058,694.00	1,724,424.51	3,063,615.00	(4,921.00)	-0.2%
PERS		3201-3202	1,237,675.00	1,337,394.00	711,945.17	1,339,708.00	(2,314.00)	-0.2%
OASDI/Medicare/Alternative		3301-3302	675,718.00	651,280.00	361,957.12	655,555.00	(4,275.00)	-0.7%
Health and Welfare Benefits		3401-3402	2,899,159.00	3,751,773.00	2,143,228.83	3,751,773.00	0.00	0.0%
Unemployment Insurance		3501-3502	10,306.00	10,805.00	5,129.00	10,805.00	0.00	0.0%
Workers' Compensation		3601-3602	306,481.00	344,541.00	267,389.27	344,467.00	74.00	0.0%
OPEB, Allocated		3701-3702	247,500.00	429,388.00	243,953.29	429,388.00	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			8,383,740.00	9,583,875.00	5,458,027.19	9,595,311.00	(11,436.00)	-0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	81,632.00	81,632.00	0.00	81,632.00	0.00	0.0%
Books and Other Reference Materials		4200	449.00	95.00	976.19	95.00	0.00	0.0%
Materials and Supplies		4300	928,855.00	738,427.00	266,100.86	600,021.00	138,406.00	18.7%
Noncapitalized Equipment		4400	37,565.00	37,035.00	19,796.08	44,961.00	(7,926.00)	-21.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, BOOKS AND SUPPLIES			1,048,501.00	857,189.00	286,873.13	726,709.00	130,480.00	15.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	41,931.00	36,248.00	23,808.94	36,515.00	(267.00)	-0.7%
Dues and Memberships		5300	21,282.00	19,208.00	27,609.60	28,522.00	(9,314.00)	-48.5%
Insurance		5400-5450	399,265.00	634,041.00	634,040.40	634,041.00	0.00	0.0%
Operations and Housekeeping Services		5500	777,196.00	1,409,157.00	848,574.01	1,421,289.00	(12,132.00)	-0.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	222,291.00	151,061.00	140,166.24	241,180.00	(90,119.00)	-59.7%
Transfers of Direct Costs		5710	0.00	(269.00)	(587.68)	(269.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	763.00	1,956.00	786.41	1,956.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	985,836.00	1,065,418.00	976,722.17	1,397,058.00	(331,640.00)	-31.1%
Communications		5900	42,801.00	42,995.00	26,841.26	40,017.00	2,978.00	6.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,491,365.00	3,359,815.00	2,677,961.35	3,800,309.00	(440,494.00)	-13.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	2,964.00	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			2,964.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	133,320.00	119,010.00	64,155.00	119,010.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			133,320.00	119,010.00	64,155.00	119,010.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(208,981.00)	(206,578.00)	0.00	(206,578.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(35,549.00)	(153,146.00)	0.00	(153,146.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(244,530.00)	(359,724.00)	0.00	(359,724.00)	0.00	0.0%
TOTAL, EXPENDITURES			33,041,573.00	35,430,179.00	20,421,306.36	35,842,968.00	(412,789.00)	-1.2%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	750,000.00	0.00	1,550,000.00	800,000.00	106.7%
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	116,000.00	0.00	151,600.00	35,600.00	30.7%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	866,000.00	0.00	1,701,600.00	835,600.00	96.5%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	(8,503,111.00)	(8,636,294.00)	0.00	(8,756,054.00)	(119,760.00)	1.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(8,503,111.00)	(8,636,294.00)	0.00	(8,756,054.00)	(119,760.00)	1.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(8,503,111.00)	(7,770,294.00)	0.00	(7,054,454.00)	715,840.00	-9.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,934,080.00	1,934,080.00	675,546.82	1,934,080.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,158,384.00	10,290,716.00	4,828,868.62	10,992,287.00	701,571.00	6.8%
4) Other Local Revenue		8600-8799	1,236,870.00	711,354.00	386,664.62	711,354.00	0.00	0.0%
5) TOTAL, REVENUES			12,329,334.00	12,936,150.00	5,891,080.06	13,637,721.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,239,613.00	5,117,625.00	3,013,416.33	5,125,730.00	(8,105.00)	-0.2%
2) Classified Salaries		2000-2999	4,371,550.00	4,386,860.00	2,001,744.31	4,242,840.00	144,020.00	3.3%
3) Employee Benefits		3000-3999	6,398,657.00	6,853,036.00	2,440,392.29	6,859,084.00	(6,048.00)	-0.1%
4) Books and Supplies		4000-4999	707,344.00	893,691.00	332,754.76	832,096.00	61,595.00	6.9%
5) Services and Other Operating Expenditures		5000-5999	3,507,927.00	4,304,605.00	2,180,791.83	5,450,496.00	(1,145,891.00)	-26.6%
6) Capital Outlay		6000-6999	3,434.00	8,756.00	5,322.10	8,756.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	843,251.00	1,188,424.00	308,132.68	1,218,090.00	(29,666.00)	-2.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	208,981.00	206,578.00	0.00	206,578.00	0.00	0.0%
9) TOTAL, EXPENDITURES			21,280,757.00	22,959,575.00	10,282,554.30	23,943,670.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,951,423.00)	(10,023,425.00)	(4,391,474.24)	(10,305,949.00)		
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	1,192,601.00	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	8,503,111.00	8,636,294.00	0.00	8,756,054.00	119,760.00	1.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,310,510.00	8,636,294.00	0.00	8,756,054.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,640,913.00)	(1,387,131.00)	(4,391,474.24)	(1,549,895.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,777,565.00	7,015,645.00		7,015,645.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,777,565.00	7,015,645.00		7,015,645.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,777,565.00	7,015,645.00		7,015,645.00		
2) Ending Balance, June 30 (E + F1e)			4,136,652.00	5,628,514.00		5,465,750.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (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 Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,136,652.00	5,628,514.00		5,465,750.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Entitlement		8181	986,655.00	986,655.00	848.86	986,655.00	0.00	0.0%
Special Education Discretionary Grants		8182	94,968.00	94,968.00	(681.00)	94,968.00	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		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	511,877.00	511,877.00	226,099.57	511,877.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	64,510.00	64,510.00	97,507.98	64,510.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	60,566.00	60,566.00	94,865.61	60,566.00	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	25,115.00	25,115.00	22,989.00	25,115.00	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	190,389.00	190,389.00	233,916.80	190,389.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,934,080.00	1,934,080.00	675,546.82	1,934,080.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	2,864,877.00	3,090,018.00	1,929,233.00	3,090,018.00	0.00	0.0%
Prior Years	6500	8319	31,895.00	214,228.00	0.00	214,228.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	200,492.00	200,492.00	(34,190.30)	200,492.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	2,509,186.00	2,013,143.00	1,107,229.00	2,480,195.00	467,052.00	23.2%
After School Education and Safety (ASES)	6010	8590	152,612.00	152,612.00	1.06	152,612.00	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)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	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	494,144.00	553,822.00	304,602.00	553,822.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,905,178.00	4,066,401.00	1,521,993.86	4,300,920.00	234,519.00	5.8%
TOTAL, OTHER STATE REVENUE			9,158,384.00	10,290,716.00	4,828,868.62	10,992,287.00	701,571.00	6.8%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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	781,784.00	490,428.00	211,188.92	490,428.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	45,450.00	45,450.00	0.00	45,450.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	175,476.00	175,475.70	175,476.00	0.00	0.0%
Tuition		8710	409,636.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
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			1,236,870.00	711,354.00	386,664.62	711,354.00	0.00	0.0%
TOTAL, REVENUES			12,329,334.00	12,936,150.00	5,891,080.06	13,637,721.00	701,571.00	5.4%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,412,658.00	4,381,209.00	2,642,921.88	4,389,314.00	(8,105.00)	-0.2%
Certificated Pupil Support Salaries		1200	638,955.00	582,555.00	289,509.88	582,555.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	163,282.00	129,143.00	67,184.57	129,143.00	0.00	0.0%
Other Certificated Salaries		1900	24,718.00	24,718.00	13,800.00	24,718.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			5,239,613.00	5,117,625.00	3,013,416.33	5,125,730.00	(8,105.00)	-0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,588,418.00	3,574,526.00	1,603,620.66	3,416,585.00	157,941.00	4.4%
Classified Support Salaries		2200	596,635.00	624,537.00	307,391.80	638,458.00	(13,921.00)	-2.2%
Classified Supervisors' and Administrators' Salaries		2300	82,297.00	83,943.00	41,971.48	83,943.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	82,293.00	80,445.00	38,190.81	80,445.00	0.00	0.0%
Other Classified Salaries		2900	21,907.00	23,409.00	10,569.56	23,409.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,371,550.00	4,386,860.00	2,001,744.31	4,242,840.00	144,020.00	3.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,155,698.00	3,216,322.00	568,007.21	3,218,745.00	(2,423.00)	-0.1%
PERS		3201-3202	1,044,799.00	1,074,042.00	432,850.64	1,074,371.00	(329.00)	0.0%
OASDI/Medicare/Alternative		3301-3302	382,227.00	368,145.00	191,938.86	370,996.00	(2,851.00)	-0.8%
Health and Welfare Benefits		3401-3402	1,618,348.00	2,037,615.00	1,157,836.02	2,037,615.00	0.00	0.0%
Unemployment Insurance		3501-3502	5,688.00	5,402.00	2,433.63	5,402.00	0.00	0.0%
Workers' Compensation		3601-3602	148,397.00	151,510.00	80,075.93	151,955.00	(445.00)	-0.3%
OPEB, Allocated		3701-3702	43,500.00	0.00	7,250.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,398,657.00	6,853,036.00	2,440,392.29	6,859,084.00	(6,048.00)	-0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	118,967.00	118,967.00	6,340.13	118,967.00	0.00	0.0%
Books and Other Reference Materials		4200	7,298.00	7,298.00	0.00	7,298.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	542,143.00	728,490.00	326,414.63	666,895.00	61,595.00	8.5%
Noncapitalized Equipment		4400	38,936.00	38,936.00	0.00	38,936.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			707,344.00	893,691.00	332,754.76	832,096.00	61,595.00	6.9%
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	17,060.00	17,060.00	3,019.83	17,060.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	187,124.00	197,511.00	11,923.50	199,746.00	(2,235.00)	-1.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	96,666.00	204,802.00	104,333.50	225,525.00	(20,723.00)	-10.1%
Transfers of Direct Costs		5710	0.00	269.00	587.68	269.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	86,999.00	85,806.00	47,105.05	85,806.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,120,019.00	3,799,157.00	2,013,822.27	4,922,090.00	(1,122,933.00)	-29.6%
Communications		5900	59.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,507,927.00	4,304,605.00	2,180,791.83	5,450,496.00	(1,145,891.00)	-26.6%
CAPITAL OUTLAY								
Land		6100	0.00	5,322.00	5,322.10	5,322.00	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	3,434.00	3,434.00	0.00	3,434.00	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			3,434.00	8,756.00	5,322.10	8,756.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	415,000.00	646,090.00	0.00	646,090.00	0.00	0.0%
Payments to County Offices		7142	428,251.00	542,334.00	308,132.68	572,000.00	(29,666.00)	-5.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			843,251.00	1,188,424.00	308,132.68	1,218,090.00	(29,666.00)	-2.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	208,981.00	206,578.00	0.00	206,578.00	0.00	0.0%
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			208,981.00	206,578.00	0.00	206,578.00	0.00	0.0%
TOTAL, EXPENDITURES			21,280,757.00	22,959,575.00	10,282,554.30	23,943,670.00	(984,095.00)	-4.3%
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		
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	1,192,601.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,192,601.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from 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	8,503,111.00	8,636,294.00	0.00	8,756,054.00	119,760.00	1.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			8,503,111.00	8,636,294.00	0.00	8,756,054.00	119,760.00	1.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			7,310,510.00	8,636,294.00	0.00	8,756,054.00	(119,760.00)	-1.4%

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	39,723,569.00	39,998,472.00	23,572,000.30	40,001,729.00	3,257.00	0.0%
2) Federal Revenue		8100-8299	2,021,164.00	2,021,164.00	675,546.82	2,021,164.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,194,320.00	11,132,261.00	5,215,532.03	11,835,466.00	703,205.00	6.3%
4) Other Local Revenue		8600-8799	2,978,286.00	2,910,406.00	1,001,369.52	2,675,406.00	(235,000.00)	-8.1%
5) TOTAL, REVENUES			54,917,339.00	56,062,303.00	30,464,448.67	56,533,765.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	21,084,667.00	21,446,966.00	12,176,135.43	21,480,143.00	(33,177.00)	-0.2%
2) Classified Salaries		2000-2999	9,752,709.00	9,927,533.00	4,773,314.90	9,849,780.00	77,753.00	0.8%
3) Employee Benefits		3000-3999	14,782,397.00	16,436,911.00	7,898,419.48	16,454,395.00	(17,484.00)	-0.1%
4) Books and Supplies		4000-4999	1,755,845.00	1,750,880.00	619,627.89	1,558,805.00	192,075.00	11.0%
5) Services and Other Operating Expenditures		5000-5999	5,999,292.00	7,664,420.00	4,858,753.18	9,250,805.00	(1,586,385.00)	-20.7%
6) Capital Outlay		6000-6999	6,398.00	8,756.00	5,322.10	8,756.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	976,571.00	1,307,434.00	372,287.68	1,337,100.00	(29,666.00)	-2.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(35,549.00)	(153,146.00)	0.00	(153,146.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			54,322,330.00	58,389,754.00	30,703,860.66	59,786,638.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			595,009.00	(2,327,451.00)	(239,411.99)	(3,252,873.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	866,000.00	0.00	1,701,600.00	835,600.00	96.5%
b) Transfers Out		7600-7629	1,192,601.00	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			(1,192,601.00)	866,000.00	0.00	1,701,600.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(597,592.00)	(1,461,451.00)	(239,411.99)	(1,551,273.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,389,604.00	8,917,554.00		8,917,554.00	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)			8,389,604.00	8,917,554.00		8,917,554.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,389,604.00	8,917,554.00		8,917,554.00		
2) Ending Balance, June 30 (E + F1e)			7,792,012.00	7,456,103.00		7,366,281.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	15,000.00	15,000.00		15,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	40,384.00		40,384.00		
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	4,136,652.00	5,628,514.00		5,465,750.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,404,715.00	0.00		51,547.00		
Staffing Reserve for Declining Enrollment	0000	9780				51,547.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,665,448.00	1,751,693.00		1,793,600.00		
Unassigned/Unappropriated Amount		9790	570,197.00	20,512.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	9,533,387.00	8,642,002.00	6,409,043.00	8,645,465.00	3,463.00	0.0%
Education Protection Account State Aid - Current Year		8012	639,154.00	639,348.00	325,113.00	639,142.00	(206.00)	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	91,285.00	92,496.00	46,247.85	92,496.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	24,044,159.00	26,245,047.00	14,428,933.07	26,245,047.00	0.00	0.0%
Unsecured Roll Taxes		8042	792,109.00	832,874.00	691,443.94	832,874.00	0.00	0.0%
Prior Years' Taxes		8043	361,333.00	406,113.00	396,375.13	406,113.00	0.00	0.0%
Supplemental Taxes		8044	516,619.00	575,844.00	332,436.71	575,844.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,372,099.00	1,302,696.00	56,445.00	1,302,696.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,373,424.00	1,262,052.00	885,962.60	1,262,052.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			39,723,569.00	39,998,472.00	23,572,000.30	40,001,729.00	3,257.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			39,723,569.00	39,998,472.00	23,572,000.30	40,001,729.00	3,257.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Entitlement		8181	986,655.00	986,655.00	848.86	986,655.00	0.00	0.0%
Special Education Discretionary Grants		8182	94,968.00	94,968.00	(681.00)	94,968.00	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	511,877.00	511,877.00	226,099.57	511,877.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	64,510.00	64,510.00	97,507.98	64,510.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	60,566.00	60,566.00	94,865.61	60,566.00	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	25,115.00	25,115.00	22,989.00	25,115.00	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	277,473.00	277,473.00	233,916.80	277,473.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,021,164.00	2,021,164.00	675,546.82	2,021,164.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	2,864,877.00	3,090,018.00	1,929,233.00	3,090,018.00	0.00	0.0%
Prior Years	6500	8319	31,895.00	214,228.00	0.00	214,228.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	121,108.00	121,108.00	122,742.00	122,742.00	1,634.00	1.3%
Lottery - Unrestricted and Instructional Materials		8560	1,005,553.00	852,751.00	187,085.33	852,751.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	2,509,186.00	2,013,143.00	1,107,229.00	2,480,195.00	467,052.00	23.2%
After School Education and Safety (ASES)	6010	8590	152,612.00	152,612.00	1.06	152,612.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	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	494,144.00	553,822.00	304,602.00	553,822.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,014,945.00	4,134,579.00	1,564,639.64	4,369,098.00	234,519.00	5.7%
TOTAL, OTHER STATE REVENUE			10,194,320.00	11,132,261.00	5,215,532.03	11,835,466.00	703,205.00	6.3%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	781,784.00	490,428.00	211,188.92	490,428.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	66,000.00	66,000.00	47,746.26	66,000.00	0.00	0.0%
Interest		8660	475,000.00	512,905.00	221,110.43	277,905.00	(235,000.00)	-45.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	98.00	98.00	0.00	98.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	45,450.00	45,450.00	0.00	45,450.00	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	33.00	33.00	0.00	33.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,200,285.00	1,795,492.00	521,323.91	1,795,492.00	0.00	0.0%
Tuition		8710	409,636.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
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			2,978,286.00	2,910,406.00	1,001,369.52	2,675,406.00	(235,000.00)	-8.1%
TOTAL, REVENUES			54,917,339.00	56,062,303.00	30,464,448.67	56,533,765.00	471,462.00	0.8%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	17,952,538.00	18,362,068.00	10,452,779.69	18,392,161.00	(30,093.00)	-0.2%
Certificated Pupil Support Salaries		1200	1,105,455.00	1,063,408.00	551,877.92	1,063,493.00	(85.00)	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,978,486.00	1,976,301.00	1,144,692.82	1,976,301.00	0.00	0.0%
Other Certificated Salaries		1900	48,188.00	45,189.00	26,785.00	48,188.00	(2,999.00)	-6.6%
TOTAL, CERTIFICATED SALARIES			21,084,667.00	21,446,966.00	12,176,135.43	21,480,143.00	(33,177.00)	-0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,915,500.00	4,114,907.00	1,847,157.15	3,957,321.00	157,586.00	3.8%
Classified Support Salaries		2200	2,673,912.00	2,705,581.00	1,366,831.55	2,767,062.00	(61,481.00)	-2.3%
Classified Supervisors' and Administrators' Salaries		2300	414,295.00	401,240.00	216,546.16	401,240.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	2,395,445.00	2,370,313.00	1,174,843.37	2,375,373.00	(5,060.00)	-0.2%
Other Classified Salaries		2900	353,557.00	335,492.00	167,936.67	348,784.00	(13,292.00)	-4.0%
TOTAL, CLASSIFIED SALARIES			9,752,709.00	9,927,533.00	4,773,314.90	9,849,780.00	77,753.00	0.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	6,162,599.00	6,275,016.00	2,292,431.72	6,282,360.00	(7,344.00)	-0.1%
PERS		3201-3202	2,282,474.00	2,411,436.00	1,144,795.81	2,414,079.00	(2,643.00)	-0.1%
OASDI/Medicare/Alternative		3301-3302	1,057,945.00	1,019,425.00	553,895.98	1,026,551.00	(7,126.00)	-0.7%
Health and Welfare Benefits		3401-3402	4,517,507.00	5,789,388.00	3,301,064.85	5,789,388.00	0.00	0.0%
Unemployment Insurance		3501-3502	15,994.00	16,207.00	7,562.63	16,207.00	0.00	0.0%
Workers' Compensation		3601-3602	454,878.00	496,051.00	347,465.20	496,422.00	(371.00)	-0.1%
OPEB, Allocated		3701-3702	291,000.00	429,388.00	251,203.29	429,388.00	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			14,782,397.00	16,436,911.00	7,898,419.48	16,454,395.00	(17,484.00)	-0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	200,599.00	200,599.00	6,340.13	200,599.00	0.00	0.0%
Books and Other Reference Materials		4200	7,747.00	7,393.00	976.19	7,393.00	0.00	0.0%
Materials and Supplies		4300	1,470,998.00	1,466,917.00	592,515.49	1,266,916.00	200,001.00	13.6%

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)
Noncapitalized Equipment		4400	76,501.00	75,971.00	19,796.08	83,897.00	(7,926.00)	-10.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,755,845.00	1,750,880.00	619,627.89	1,558,805.00	192,075.00	11.0%
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	58,991.00	53,308.00	26,828.77	53,575.00	(267.00)	-0.5%
Dues and Memberships		5300	21,282.00	19,208.00	27,609.60	28,522.00	(9,314.00)	-48.5%
Insurance		5400-5450	399,265.00	634,041.00	634,040.40	634,041.00	0.00	0.0%
Operations and Housekeeping Services		5500	964,320.00	1,606,668.00	860,497.51	1,621,035.00	(14,367.00)	-0.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	318,957.00	355,863.00	244,499.74	466,705.00	(110,842.00)	-31.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	87,762.00	87,762.00	47,891.46	87,762.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,105,855.00	4,864,575.00	2,990,544.44	6,319,148.00	(1,454,573.00)	-29.9%
Communications		5900	42,860.00	42,995.00	26,841.26	40,017.00	2,978.00	6.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,999,292.00	7,664,420.00	4,858,753.18	9,250,805.00	(1,586,385.00)	-20.7%
CAPITAL OUTLAY								
Land		6100	0.00	5,322.00	5,322.10	5,322.00	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	3,434.00	3,434.00	0.00	3,434.00	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	2,964.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,398.00	8,756.00	5,322.10	8,756.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	415,000.00	646,090.00	0.00	646,090.00	0.00	0.0%
Payments to County Offices		7142	561,571.00	661,344.00	372,287.68	691,010.00	(29,666.00)	-4.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			976,571.00	1,307,434.00	372,287.68	1,337,100.00	(29,666.00)	-2.3%
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	(35,549.00)	(153,146.00)	0.00	(153,146.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(35,549.00)	(153,146.00)	0.00	(153,146.00)	0.00	0.0%
TOTAL, EXPENDITURES			54,322,330.00	58,389,754.00	30,703,860.66	59,786,638.00	(1,396,884.00)	-2.4%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	750,000.00	0.00	1,550,000.00	800,000.00	106.7%
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	116,000.00	0.00	151,600.00	35,600.00	30.7%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	866,000.00	0.00	1,701,600.00	835,600.00	96.5%
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	1,192,601.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,192,601.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%

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)
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		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00		
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,192,601.00)	866,000.00	0.00	1,701,600.00	(835,600.00)	-96.5%

Resource	Description	2025-26 Projected Totals
2600	Expanded Learning Opportunities Program	179,080.00
6019	Student Support and Professional Development Discretionary Block Grant (SSPDDBG)	433,072.00
6300	Lottery: Instructional Materials	1,870,460.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	571,986.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	7,241.00
7435	Learning Recovery Emergency Block Grant	651,563.00
7810	Other Restricted State	67,029.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	775,021.00
9010	Other Restricted Local	910,298.00
Total, Restricted Balance		5,465,750.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,413,730.00	1,411,540.00	993,297.99	1,411,540.00	0.00	0.0%
4) Other Local Revenue		8600-8799	44,098.00	44,098.00	16,761.76	44,098.00	0.00	0.0%
5) TOTAL, REVENUES			1,457,828.00	1,455,638.00	1,010,059.75	1,455,638.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,344.00	5,999.00	3,894.42	5,999.00	0.00	0.0%
2) Classified Salaries		2000-2999	884,315.00	623,978.00	207,065.95	809,046.00	(185,068.00)	-29.7%
3) Employee Benefits		3000-3999	327,310.00	255,596.00	78,125.32	315,387.00	(59,791.00)	-23.4%
4) Books and Supplies		4000-4999	204,003.00	204,003.00	5,370.31	248,685.00	(44,682.00)	-21.9%
5) Services and Other Operating Expenditures		5000-5999	3,233.00	3,233.00	759.59	3,233.00	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	35,549.00	72,214.00	0.00	72,214.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,456,754.00	1,165,023.00	295,215.59	1,454,564.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,074.00	290,615.00	714,844.16	1,074.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,074.00	290,615.00	714,844.16	1,074.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	58,742.00	173,312.00		173,312.00	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)			58,742.00	173,312.00		173,312.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			58,742.00	173,312.00		173,312.00		
2) Ending Balance, June 30 (E + F1e)			59,816.00	463,927.00		174,386.00		
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	59,816.00	463,927.00		174,386.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	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	1,297,730.00	1,295,540.00	869,729.25	1,295,540.00	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	116,000.00	116,000.00	123,568.74	116,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,413,730.00	1,411,540.00	993,297.99	1,411,540.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	35,804.00	35,804.00	16,761.76	35,804.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	8,294.00	8,294.00	0.00	8,294.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			44,098.00	44,098.00	16,761.76	44,098.00	0.00	0.0%
TOTAL, REVENUES			1,457,828.00	1,455,638.00	1,010,059.75	1,455,638.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,344.00	5,999.00	3,894.42	5,999.00	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			2,344.00	5,999.00	3,894.42	5,999.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	763,574.00	503,237.00	157,310.13	688,130.00	(184,893.00)	-36.7%
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	120,741.00	120,741.00	49,755.82	120,916.00	(175.00)	-0.1%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			884,315.00	623,978.00	207,065.95	809,046.00	(185,068.00)	-29.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	322.00	322.00	743.83	745.00	(423.00)	-131.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
PERS		3201-3202	144,261.00	121,162.00	19,883.74	144,261.00	(23,099.00)	-19.1%
OASDI/Medicare/Alternative		3301-3302	58,694.00	38,517.00	6,663.51	38,732.00	(215.00)	-0.6%
Health and Welfare Benefits		3401-3402	112,085.00	87,296.00	49,322.24	123,294.00	(35,998.00)	-41.2%
Unemployment Insurance		3501-3502	385.00	253.00	45.10	253.00	0.00	0.0%
Workers' Compensation		3601-3602	11,563.00	8,046.00	1,466.90	8,102.00	(56.00)	-0.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			327,310.00	255,596.00	78,125.32	315,387.00	(59,791.00)	-23.4%
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	184,339.00	184,339.00	5,370.31	229,021.00	(44,682.00)	-24.2%
Noncapitalized Equipment		4400	19,664.00	19,664.00	0.00	19,664.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			204,003.00	204,003.00	5,370.31	248,685.00	(44,682.00)	-21.9%
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	139.00	139.00	0.00	139.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	426.00	426.00	0.00	426.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	2,668.00	2,668.00	759.59	2,668.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,233.00	3,233.00	759.59	3,233.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
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	35,549.00	72,214.00	0.00	72,214.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			35,549.00	72,214.00	0.00	72,214.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EXPENDITURES			1,456,754.00	1,165,023.00	295,215.59	1,454,564.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
5059	Early Education: ARP California State Preschool Program One-time Stipend	6,000.00
6130	Early Education: Center-Based Reserve Account	168,386.00
Total, Restricted Balance		174,386.00

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	699,530.00	699,530.00	348,360.93	699,530.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,036,746.00	1,036,746.00	512,487.64	1,036,746.00	0.00	0.0%
4) Other Local Revenue		8600-8799	82,751.00	82,751.00	59,539.04	82,751.00	0.00	0.0%
5) TOTAL, REVENUES			1,819,027.00	1,819,027.00	920,387.61	1,819,027.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	769,937.00	685,685.00	317,967.83	771,268.00	(85,583.00)	-12.5%
3) Employee Benefits		3000-3999	430,144.00	384,168.00	149,524.02	405,444.00	(21,276.00)	-5.5%
4) Books and Supplies		4000-4999	1,283,702.00	1,283,702.00	572,451.67	1,291,096.00	(7,394.00)	-0.6%
5) Services and Other Operating Expenditures		5000-5999	45,937.00	45,937.00	17,597.47	193,653.00	(147,716.00)	-321.6%
6) Capital Outlay		6000-6999	37,119.00	37,119.00	16,352.15	231,507.00	(194,388.00)	-523.7%
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	80,932.00	0.00	80,932.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,566,839.00	2,517,543.00	1,073,893.14	2,973,900.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(747,812.00)	(698,516.00)	(153,505.53)	(1,154,873.00)		
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)			(747,812.00)	(698,516.00)	(153,505.53)	(1,154,873.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,751,571.00	3,200,952.00		3,200,952.00	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)			1,751,571.00	3,200,952.00		3,200,952.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,751,571.00	3,200,952.00		3,200,952.00		
2) Ending Balance, June 30 (E + F1e)			1,003,759.00	2,502,436.00		2,046,079.00		
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	1,003,759.00	2,502,436.00		2,046,079.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	699,530.00	699,530.00	348,360.93	699,530.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			699,530.00	699,530.00	348,360.93	699,530.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	1,036,746.00	1,036,746.00	512,487.64	1,036,746.00	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			1,036,746.00	1,036,746.00	512,487.64	1,036,746.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	1.00	1.00	0.00	1.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	79,047.00	79,047.00	58,376.58	79,047.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	3,703.00	3,703.00	1,162.46	3,703.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			82,751.00	82,751.00	59,539.04	82,751.00	0.00	0.0%
TOTAL, REVENUES			1,819,027.00	1,819,027.00	920,387.61	1,819,027.00		
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	520,588.00	479,332.00	236,534.34	564,915.00	(85,583.00)	-17.9%
Classified Supervisors' and Administrators' Salaries		2300	148,783.00	124,215.00	49,133.88	124,215.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	72,554.00	54,126.00	31,961.71	54,126.00	0.00	0.0%
Other Classified Salaries		2900	28,012.00	28,012.00	337.90	28,012.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			769,937.00	685,685.00	317,967.83	771,268.00	(85,583.00)	-12.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	190,647.00	144,095.00	32,140.98	157,539.00	(13,444.00)	-9.3%
OASDI/Medicare/Alternative		3301-3302	51,266.00	43,358.00	9,450.37	49,798.00	(6,440.00)	-14.9%
Health and Welfare Benefits		3401-3402	147,320.00	165,150.00	93,309.74	165,150.00	0.00	0.0%
Unemployment Insurance		3501-3502	326.00	284.00	61.66	325.00	(41.00)	-14.4%
Workers' Compensation		3601-3602	11,585.00	9,097.00	2,027.31	10,448.00	(1,351.00)	-14.9%
OPEB, Allocated		3701-3702	29,000.00	22,184.00	12,533.96	22,184.00	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			430,144.00	384,168.00	149,524.02	405,444.00	(21,276.00)	-5.5%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	137,666.00	137,666.00	86,867.62	145,060.00	(7,394.00)	-5.4%
Noncapitalized Equipment		4400	14,780.00	14,780.00	7,233.26	14,780.00	0.00	0.0%
Food		4700	1,131,256.00	1,131,256.00	478,350.79	1,131,256.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,283,702.00	1,283,702.00	572,451.67	1,291,096.00	(7,394.00)	-0.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	3,372.00	3,372.00	1,583.46	3,372.00	0.00	0.0%
Dues and Memberships		5300	1,249.00	1,249.00	571.43	1,249.00	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	71,500.00	71,500.00	6,173.92	71,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(88,188.00)	(88,188.00)	(47,891.46)	(88,188.00)	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	57,969.00	57,969.00	57,160.12	205,685.00	(147,716.00)	-254.8%
Communications		5900	35.00	35.00	0.00	35.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,937.00	45,937.00	17,597.47	193,653.00	(147,716.00)	-321.6%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	30,885.00	30,885.00	16,352.15	225,273.00	(194,388.00)	-629.4%
Equipment Replacement		6500	6,234.00	6,234.00	0.00	6,234.00	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			37,119.00	37,119.00	16,352.15	231,507.00	(194,388.00)	-523.7%
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	80,932.00	0.00	80,932.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	80,932.00	0.00	80,932.00	0.00	0.0%
TOTAL, EXPENDITURES			2,566,839.00	2,517,543.00	1,073,893.14	2,973,900.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2025-26 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	2,046,079.00
Total, Restricted Balance		2,046,079.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	12,000.00	11,792.43	12,000.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	12,000.00	11,792.43	12,000.00		
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	101.00	114.25	101.00	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	101.00	114.25	101.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	11,899.00	11,678.18	11,899.00		
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	116,000.00	0.00	151,600.00	(35,600.00)	-30.7%
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	(116,000.00)	0.00	(151,600.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(104,101.00)	11,678.18	(139,701.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	104,101.00	151,627.00		151,627.00	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)			104,101.00	151,627.00		151,627.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			104,101.00	151,627.00		151,627.00		
2) Ending Balance, June 30 (E + F1e)			104,101.00	47,526.00		11,926.00		
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	104,101.00	47,526.00		11,926.00		

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%
OTHER STATE REVENUE								
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								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	12,000.00	11,792.43	12,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	12,000.00	11,792.43	12,000.00	0.00	0.0%
TOTAL, REVENUES			0.00	12,000.00	11,792.43	12,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Operating Expenditures		5800	0.00	101.00	114.25	101.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	101.00	114.25	101.00	0.00	0.0%
CAPITAL OUTLAY								
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)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	101.00	114.25	101.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	116,000.00	0.00	151,600.00	(35,600.00)	-30.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	116,000.00	0.00	151,600.00	(35,600.00)	-30.7%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	(116,000.00)	0.00	(151,600.00)		

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	100,768.00	100,768.00	160,938.12	161,521.00	60,753.00	60.3%
5) TOTAL, REVENUES			100,768.00	100,768.00	160,938.12	161,521.00		
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	5,900.00	5,900.00	529.73	7,030.00	(1,130.00)	-19.2%
6) Capital Outlay		6000-6999	0.00	13,188.00	153,541.49	376,172.00	(362,984.00)	-2,752.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,900.00	19,088.00	154,071.22	383,202.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			94,868.00	81,680.00	6,866.90	(221,681.00)		
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)			94,868.00	81,680.00	6,866.90	(221,681.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,646,507.00	2,756,507.00		2,756,507.00	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)			2,646,507.00	2,756,507.00		2,756,507.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,646,507.00	2,756,507.00		2,756,507.00		
2) Ending Balance, June 30 (E + F1e)			2,741,375.00	2,838,187.00		2,534,826.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	1,446,962.00	1,511,290.00		1,572,043.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	1,294,413.00	1,326,897.00		962,783.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	58,000.00	58,000.00	57,416.62	58,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	42,768.00	42,768.00	98,868.50	98,868.00	56,100.00	131.2%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	4,653.00	4,653.00	4,653.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100,768.00	100,768.00	160,938.12	161,521.00	60,753.00	60.3%
TOTAL, REVENUES			100,768.00	100,768.00	160,938.12	161,521.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,900.00	5,900.00	529.73	7,030.00	(1,130.00)	-19.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,900.00	5,900.00	529.73	7,030.00	(1,130.00)	-19.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	13,188.00	153,541.49	376,172.00	(362,984.00)	-2,752.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	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	13,188.00	153,541.49	376,172.00	(362,984.00)	-2,752.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,900.00	19,088.00	154,071.22	383,202.00		
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%

Description	Resource Codes	Object Codes	Original Budget (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								
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	1,572,043.00
Total, Restricted Balance		1,572,043.00

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	100.00	100.00	100.11	100.00	0.00	0.0%
5) TOTAL, REVENUES			100.00	100.00	100.11	100.00		
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	5.00	5.00	.93	5.00	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			5.00	5.00	.93	5.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			95.00	95.00	99.18	95.00		
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)			95.00	95.00	99.18	95.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,729.00	4,900.00		4,900.00	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)			4,729.00	4,900.00		4,900.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,729.00	4,900.00		4,900.00		
2) Ending Balance, June 30 (E + F1e)			4,824.00	4,995.00		4,995.00		
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	4,824.00	4,995.00		4,995.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100.00	100.00	100.11	100.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100.00	100.00	100.11	100.00	0.00	0.0%
TOTAL, REVENUES			100.00	100.00	100.11	100.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5.00	5.00	.93	5.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5.00	5.00	.93	5.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			5.00	5.00	.93	5.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2025-26 Projected Totals
7710	State School Facilities Projects	4,995.00
Total, Restricted Balance		4,995.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,120,380.00	2,120,380.00	1,124,082.28	2,120,380.00	0.00	0.0%
5) TOTAL, REVENUES			2,120,380.00	2,120,380.00	1,124,082.28	2,120,380.00		
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	578,463.00	667,235.00	90,361.00	667,235.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	204,663.00	204,663.00	57,906.93	224,704.00	(20,041.00)	-9.8%
6) Capital Outlay		6000-6999	1,693,767.00	3,583,597.00	2,093,499.65	4,032,449.00	(448,852.00)	-12.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	836,088.00	836,088.00	350,082.40	676,867.00	159,221.00	19.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,312,981.00	5,291,583.00	2,591,849.98	5,601,255.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,192,601.00)	(3,171,203.00)	(1,467,767.70)	(3,480,875.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,192,601.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	750,000.00	0.00	1,550,000.00	(800,000.00)	-106.7%
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			1,192,601.00	(750,000.00)	0.00	(1,550,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(3,921,203.00)	(1,467,767.70)	(5,030,875.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,761,056.00	13,714,019.00		13,714,019.00	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)			10,761,056.00	13,714,019.00		13,714,019.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,761,056.00	13,714,019.00		13,714,019.00		
2) Ending Balance, June 30 (E + F1e)			10,761,056.00	9,792,816.00		8,683,144.00		
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	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	10,761,056.00	9,792,816.00		8,683,144.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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	1,697,033.00	1,697,033.00	911,944.72	1,697,033.00	0.00	0.0%
Interest		8660	423,136.00	423,136.00	212,137.56	423,136.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	111.00	111.00	0.00	111.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	100.00	100.00	0.00	100.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,120,380.00	2,120,380.00	1,124,082.28	2,120,380.00	0.00	0.0%
TOTAL, REVENUES			2,120,380.00	2,120,380.00	1,124,082.28	2,120,380.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	455,500.00	455,500.00	0.00	455,500.00	0.00	0.0%
Noncapitalized Equipment		4400	122,963.00	211,735.00	90,361.00	211,735.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			578,463.00	667,235.00	90,361.00	667,235.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Subagreements for Services		5100	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	69,614.00	69,614.00	0.00	69,614.00	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	58,900.00	58,900.00	27,840.00	67,815.00	(8,915.00)	-15.1%
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	76,149.00	76,149.00	30,066.93	87,275.00	(11,126.00)	-14.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			204,663.00	204,663.00	57,906.93	224,704.00	(20,041.00)	-9.8%
CAPITAL OUTLAY								
Land		6100	628,000.00	628,000.00	289,913.80	972,557.00	(344,557.00)	-54.9%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,065,767.00	2,955,597.00	1,803,585.85	3,059,892.00	(104,295.00)	-3.5%
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			1,693,767.00	3,583,597.00	2,093,499.65	4,032,449.00	(448,852.00)	-12.5%
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	201,088.00	201,088.00	17,082.40	41,867.00	159,221.00	79.2%
Other Debt Service - Principal		7439	635,000.00	635,000.00	333,000.00	635,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			836,088.00	836,088.00	350,082.40	676,867.00	159,221.00	19.0%
TOTAL, EXPENDITURES			3,312,981.00	5,291,583.00	2,591,849.98	5,601,255.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	1,192,601.00	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			1,192,601.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	750,000.00	0.00	1,550,000.00	(800,000.00)	-106.7%
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	750,000.00	0.00	1,550,000.00	(800,000.00)	-106.7%
OTHER SOURCES/USES								
SOURCES								
Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from 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)			1,192,601.00	(750,000.00)	0.00	(1,550,000.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,268,571.00	5,268,571.00	3,719,025.79	6,523,144.00	1,254,573.00	23.8%
5) TOTAL, REVENUES			5,268,571.00	5,268,571.00	3,719,025.79	6,523,144.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	5,289,804.00	5,289,804.00	3,512,553.72	5,788,439.00	(498,635.00)	-9.4%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			5,289,804.00	5,289,804.00	3,512,553.72	5,788,439.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(21,233.00)	(21,233.00)	206,472.07	734,705.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(21,233.00)	(21,233.00)	206,472.07	734,705.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	79,307.00	111,750.00		111,750.00	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)			79,307.00	111,750.00		111,750.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			79,307.00	111,750.00		111,750.00		
2) Ending Net Position, June 30 (E + F1e)			58,074.00	90,517.00		846,455.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	58,074.00	90,517.00		846,455.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	26,481.00	26,481.00	11,591.71	29,688.00	3,207.00	12.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	50.00	50.00	0.00	50.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	5,242,040.00	5,242,040.00	3,707,434.08	6,493,406.00	1,251,366.00	23.9%
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			5,268,571.00	5,268,571.00	3,719,025.79	6,523,144.00	1,254,573.00	23.8%
TOTAL, REVENUES			5,268,571.00	5,268,571.00	3,719,025.79	6,523,144.00		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	5,286,904.00	5,286,904.00	3,512,444.60	5,785,539.00	(498,635.00)	-9.4%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,900.00	2,900.00	109.12	2,900.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			5,289,804.00	5,289,804.00	3,512,553.72	5,788,439.00	(498,635.00)	-9.4%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			5,289,804.00	5,289,804.00	3,512,553.72	5,788,439.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,185.82	3,185.82	3,050.35	3,187.05	1.23	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)	3,185.82	3,185.82	3,050.35	3,187.05	1.23	0.0%
5. District Funded County Program ADA						
a. County Community Schools	9.95	9.95	9.69	9.69	(.26)	-3.0%
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	9.95	9.95	9.69	9.69	(.26)	-3.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,195.77	3,195.77	3,060.04	3,196.74	.97	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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

Description	Object 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	40,001,729.00	.29%	40,116,481.00	.38%	40,269,236.00
2. Federal Revenues	8100-8299	87,084.00	0.00%	87,084.00	0.00%	87,084.00
3. Other State Revenues	8300-8599	843,179.00	0.00%	843,179.00	0.00%	843,179.00
4. Other Local Revenues	8600-8799	1,964,052.00	(16.54%)	1,639,147.00	3.66%	1,699,147.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,701,600.00	(100.00%)	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	(8,756,054.00)	(1.69%)	(8,608,116.00)	4.78%	(9,019,531.00)
6. Total (Sum lines A1 thru A5c)		35,841,590.00	(4.92%)	34,077,775.00	(.58%)	33,879,115.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				16,354,413.00		15,496,543.00
b. Step & Column Adjustment				537,004.00		501,083.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,394,874.00)		(400,762.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	16,354,413.00	(5.25%)	15,496,543.00	.65%	15,596,864.00
2. Classified Salaries						
a. Base Salaries				5,606,940.00		5,243,905.00
b. Step & Column Adjustment				196,996.00		188,431.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(560,031.00)		(8,179.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,606,940.00	(6.47%)	5,243,905.00	3.44%	5,424,157.00
3. Employee Benefits	3000-3999	9,595,311.00	(1.59%)	9,442,301.00	3.77%	9,798,175.00
4. Books and Supplies	4000-4999	726,709.00	(13.76%)	626,709.00	(15.96%)	526,709.00
5. Services and Other Operating Expenditures	5000-5999	3,800,309.00	(6.58%)	3,550,309.00	(11.27%)	3,150,309.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	119,010.00	0.00%	119,010.00	0.00%	119,010.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(359,724.00)	0.00%	(359,724.00)	0.00%	(359,724.00)
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)		35,842,968.00	(4.81%)	34,119,053.00	.40%	34,255,500.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,378.00)		(41,278.00)		(376,385.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,901,909.00		1,900,531.00		1,859,253.00
2. Ending Fund Balance (Sum lines C and D1)		1,900,531.00		1,859,253.00		1,482,868.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	55,384.00		55,384.00		55,384.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	51,547.00		99,514.00		
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	1,793,600.00		1,704,355.00		1,700,597.00
2. Unassigned/Unappropriated	9790	0.00		0.00		(273,113.00)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,900,531.00		1,859,253.00		1,482,868.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,793,600.00		1,704,355.00		1,700,597.00
c. Unassigned/Unappropriated	9790	0.00		0.00		(273,113.00)
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,793,600.00		1,704,355.00		1,427,484.00
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.						
Reduction in Force effective FY 2026/2027 due to lack of work and/or lack of funds, pending board approval. Both certificated and classified staff.						

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	1,934,080.00	13.75%	2,200,080.00	(12.09%)	1,934,080.00
3. Other State Revenues	8300-8599	10,992,287.00	(7.85%)	10,128,997.00	0.00%	10,128,997.00
4. Other Local Revenues	8600-8799	711,354.00	(12.71%)	620,926.00	0.00%	620,926.00
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	8,756,054.00	(1.69%)	8,608,116.00	4.78%	9,019,531.00
6. Total (Sum lines A1 thru A5c)		22,393,775.00	(3.73%)	21,558,119.00	.67%	21,703,534.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,125,730.00		4,546,769.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(578,961.00)		(213,884.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,125,730.00	(11.30%)	4,546,769.00	(4.70%)	4,332,885.00
2. Classified Salaries						
a. Base Salaries				4,242,840.00		4,177,636.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(65,204.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,242,840.00	(1.54%)	4,177,636.00	0.00%	4,177,636.00
3. Employee Benefits	3000-3999	6,859,084.00	(5.20%)	6,502,335.00	(.74%)	6,454,517.00
4. Books and Supplies	4000-4999	832,096.00	0.00%	832,096.00	0.00%	832,096.00
5. Services and Other Operating Expenditures	5000-5999	5,450,496.00	(4.59%)	5,200,496.00	0.00%	5,200,496.00
6. Capital Outlay	6000-6999	8,756.00	0.00%	8,756.00	0.00%	8,756.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,218,090.00	0.00%	1,218,090.00	0.00%	1,218,090.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	206,578.00	0.00%	206,578.00	0.00%	206,578.00
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)		23,943,670.00	(5.22%)	22,692,756.00	(1.15%)	22,431,054.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,549,895.00)		(1,134,637.00)		(727,520.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		7,015,645.00		5,465,750.00		4,331,113.00
2. Ending Fund Balance (Sum lines C and D1)		5,465,750.00		4,331,113.00		3,603,593.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	5,465,750.00		4,331,113.00		3,603,593.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,465,750.00		4,331,113.00		3,603,593.00
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.						
Reduction in Force effective FY 2026/2027 due to lack of work and/or lack of funds, pending board approval. Both certificated and classified staff.						

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	40,001,729.00	.29%	40,116,481.00	.38%	40,269,236.00
2. Federal Revenues	8100-8299	2,021,164.00	13.16%	2,287,164.00	(11.63%)	2,021,164.00
3. Other State Revenues	8300-8599	11,835,466.00	(7.29%)	10,972,176.00	0.00%	10,972,176.00
4. Other Local Revenues	8600-8799	2,675,406.00	(15.52%)	2,260,073.00	2.65%	2,320,073.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,701,600.00	(100.00%)	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)		58,235,365.00	(4.46%)	55,635,894.00	(.10%)	55,582,649.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				21,480,143.00		20,043,312.00
b. Step & Column Adjustment				537,004.00		501,083.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,973,835.00)		(614,646.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	21,480,143.00	(6.69%)	20,043,312.00	(.57%)	19,929,749.00
2. Classified Salaries						
a. Base Salaries				9,849,780.00		9,421,541.00
b. Step & Column Adjustment				196,996.00		188,431.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(625,235.00)		(8,179.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,849,780.00	(4.35%)	9,421,541.00	1.91%	9,601,793.00
3. Employee Benefits	3000-3999	16,454,395.00	(3.10%)	15,944,636.00	1.93%	16,252,692.00
4. Books and Supplies	4000-4999	1,558,805.00	(6.42%)	1,458,805.00	(6.85%)	1,358,805.00
5. Services and Other Operating Expenditures	5000-5999	9,250,805.00	(5.40%)	8,750,805.00	(4.57%)	8,350,805.00
6. Capital Outlay	6000-6999	8,756.00	0.00%	8,756.00	0.00%	8,756.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,337,100.00	0.00%	1,337,100.00	0.00%	1,337,100.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(153,146.00)	0.00%	(153,146.00)	0.00%	(153,146.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		59,786,638.00	(4.98%)	56,811,809.00	(.22%)	56,686,554.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,551,273.00)		(1,175,915.00)		(1,103,905.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,917,554.00		7,366,281.00		6,190,366.00
2. Ending Fund Balance (Sum lines C and D1)		7,366,281.00		6,190,366.00		5,086,461.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	55,384.00		55,384.00		55,384.00
b. Restricted	9740	5,465,750.00		4,331,113.00		3,603,593.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	51,547.00		99,514.00		0.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789	1,793,600.00		1,704,355.00		1,700,597.00
2. Unassigned/Unappropriated	9790	0.00		0.00		(273,113.00)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,366,281.00		6,190,366.00		5,086,461.00
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	1,793,600.00		1,704,355.00		1,700,597.00
c. Unassigned/Unappropriated	9790	0.00		0.00		(273,113.00)
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)		1,793,600.00		1,704,355.00		1,427,484.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		2.52%
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):						
Greater Anaheim SELPA						
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)		3,050.35		3,049.06		3,049.06
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		59,786,638.00		56,811,809.00		56,686,554.00
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)		59,786,638.00		56,811,809.00		56,686,554.00
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)		1,793,599.14		1,704,354.27		1,700,596.62
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)		1,793,599.14		1,704,354.27		1,700,596.62
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

		First Interim	Second Interim		
		Projected Year Totals	Projected Year Totals		
Fiscal Year		(Form 01CSI, Item 1A)	(Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2025-26)					
	District Regular	3,187.05	3,187.05		
	Charter School	0.00	0.00		
	Total ADA	3,187.05	3,187.05	0.0%	Met
1st Subsequent Year (2026-27)					
	District Regular	3,187.05	3,187.05		
	Charter School	0.00	0.00		
	Total ADA	3,187.05	3,187.05	0.0%	Met
2nd Subsequent Year (2027-28)					
	District Regular	3,139.97	3,139.97		
	Charter School	0.00	0.00		
	Total ADA	3,139.97	3,139.97	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 (Form 01CSI, Item 2A)	Second Interim CALPADS/Projected		
Current Year (2025-26)				
District Regular	3,162.00	3,167.00		
Charter School	0.00	0.00		
Total Enrollment	3,162.00	3,167.00	.2%	Met
1st Subsequent Year (2026-27)				
District Regular	3,034.00	3,034.00		
Charter School	0.00	0.00		
Total Enrollment	3,034.00	3,034.00	0.0%	Met
2nd Subsequent Year (2027-28)				
District Regular	2,913.00	2,913.00		
Charter School	0.00	0.00		
Total Enrollment	2,913.00	2,913.00	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	3,218	3,389	
Charter School			
Total ADA/Enrollment	3,218	3,389	95.0%
Second Prior Year (2023-24)			
District Regular	3,201	3,325	
Charter School			
Total ADA/Enrollment	3,201	3,325	96.3%
First Prior Year (2024-25)			
District Regular	3,150	3,274	
Charter School	0		
Total ADA/Enrollment	3,150	3,274	96.2%
Historical Average Ratio:			95.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.3%

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	3,050	3,167		
Charter School	0	0		
Total ADA/Enrollment	3,050	3,167	96.3%	Met
1st Subsequent Year (2026-27)				
District Regular	2,922	3,034		
Charter School	0	0		
Total ADA/Enrollment	2,922	3,034	96.3%	Met
2nd Subsequent Year (2027-28)				
District Regular	2,806	2,913		
Charter School	0	0		
Total ADA/Enrollment	2,806	2,913	96.3%	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: -2.0% to +2.0%

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	First Interim	Second Interim	Percent Change	Status
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2025-26)	39,998,472.00	40,001,729.00	0.0%	Met
1st Subsequent Year (2026-27)	40,330,036.00	40,116,481.00	(.5%)	Met
2nd Subsequent Year (2027-28)	40,601,918.00	40,269,236.00	(.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)	29,667,971.63	33,398,697.06	88.8%
Second Prior Year (2023-24)	30,220,340.01	33,662,654.08	89.8%
First Prior Year (2024-25)	30,063,843.55	33,925,969.44	88.6%
	Historical Average Ratio:		89.1%

District's Reserve Standard Percentage (Criterion 10B, Line 4) District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	3%	3%	3%
	86.1% to 92.1%	86.1% to 92.1%	86.1% to 92.1%

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)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2025-26)	31,556,664.00	35,842,968.00	88.0%	Met
1st Subsequent Year (2026-27)	30,182,749.00	34,119,053.00	88.5%	Met
2nd Subsequent Year (2027-28)	30,819,196.00	34,255,500.00	90.0%	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)	2,021,164.00	2,021,164.00	0.0%	No
1st Subsequent Year (2026-27)	2,021,164.00	2,287,164.00	13.2%	Yes
2nd Subsequent Year (2027-28)	2,021,164.00	2,021,164.00	0.0%	No

Explanation:
(required if Yes)

Increase in FY 26/27 due to increase in Medi-Cal income.

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

Current Year (2025-26)	11,132,261.00	11,835,466.00	6.3%	Yes
1st Subsequent Year (2026-27)	10,149,189.00	10,972,176.00	8.1%	Yes
2nd Subsequent Year (2027-28)	10,149,189.00	10,972,176.00	8.1%	Yes

Explanation:
(required if Yes)

Update to ELOP funding, for both FY 2026/27 and 2027/28. And LREBG funding.

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

Current Year (2025-26)	2,910,406.00	2,675,406.00	-8.1%	Yes
1st Subsequent Year (2026-27)	2,505,364.00	2,260,073.00	-9.8%	Yes
2nd Subsequent Year (2027-28)	2,565,364.00	2,320,073.00	-9.6%	Yes

Explanation:
(required if Yes)

Budget adjustment to Earned Interest Income in FY 2025-26, 2026-27 and 2027-28.

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

Current Year (2025-26)	1,750,880.00	1,558,805.00	-11.0%	Yes
1st Subsequent Year (2026-27)	1,650,880.00	1,458,805.00	-11.6%	Yes
2nd Subsequent Year (2027-28)	1,650,880.00	1,358,805.00	-17.7%	Yes

Explanation:
(required if Yes)

Projected reduction in supplies expense in FY 2026/27 and 2027/28.

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

Current Year (2025-26)	7,664,420.00	9,250,805.00	20.7%	Yes
1st Subsequent Year (2026-27)	7,164,420.00	8,750,805.00	22.1%	Yes
2nd Subsequent Year (2027-28)	6,807,849.00	8,350,805.00	22.7%	Yes

Explanation:
(required if Yes)

Budget increase to operating cost to capture anticipated increase in cost.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Status
	Projected Year Totals	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2025-26)	16,063,831.00	16,532,036.00	2.9%	Met
1st Subsequent Year (2026-27)	14,675,717.00	15,519,413.00	5.7%	Not Met
2nd Subsequent Year (2027-28)	14,735,717.00	15,313,413.00	3.9%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2025-26)	9,415,300.00	10,809,610.00	14.8%	Not Met
1st Subsequent Year (2026-27)	8,815,300.00	10,209,610.00	15.8%	Not Met
2nd Subsequent Year (2027-28)	8,458,729.00	9,709,610.00	14.8%	Not Met

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

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

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

Explanation: Federal Revenue (linked from 6A if NOT met)	Increase in FY 26/27 due to increase in Medi-Cal income.
Explanation: Other State Revenue (linked from 6A if NOT met)	Update to ELOP funding, for both FY 2026/27 and 2027/28. And LREBG funding.
Explanation: Other Local Revenue (linked from 6A if NOT met)	Budget adjustment to Earned Interest Income in FY 2025-26, 2026-27 and 2027-28.

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

Explanation: Books and Supplies (linked from 6A if NOT met)	Projected reduction in supplies expense in FY 2026/27 and 2027/28.
Explanation: Services and Other Exps (linked from 6A if NOT met)	Budget increase to operating cost to capture anticipated increase in cost.

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.

		Second Interim Contribution	
		Projected Year Totals	
		(Fund 01, Resource 8150,	
		Objects 8900-8999)	
	Required Minimum Contribution		Status
1.	OMMA/RMA Contribution	1,601,168.19	1,687,413.00 Met
2.	First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		1,687,413.00

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.0%	3.0%	2.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.0%	1.0%	.8%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance (Form 011, Section E)	Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2025-26)	(1,378.00)	35,842,968.00	0.0%	Met
1st Subsequent Year (2026-27)	(41,278.00)	34,119,053.00	.1%	Met
2nd Subsequent Year (2027-28)	(376,385.00)	34,255,500.00	1.1%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Budget reductions will be made to address the structural deficit. All areas are being considered., and will be addressed, including staffing, supplies and services.

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)	7,366,281.00	Met
1st Subsequent Year (2026-27)	6,190,366.00	Met
2nd Subsequent Year (2027-28)	5,086,461.00	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)	7,696,099.37	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.)	3,050	3,049	3,049
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):

Greater Anaheim SELPA

b. Special Education Pass-through Funds

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	59,786,638.00	56,811,809.00	56,686,554.00
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)	59,786,638.00	56,811,809.00	56,686,554.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	1,793,599.14	1,704,354.27	1,700,596.62
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)	1,793,599.14	1,704,354.27	1,700,596.62

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
	(2025-26)	(2026-27)	(2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,793,600.00	1,704,355.00	1,700,597.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	(273,113.00)
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	1,793,600.00	1,704,355.00	1,427,484.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	2.52%
District's Reserve Standard (Section 10B, Line 7):	1,793,599.14	1,704,354.27	1,700,596.62
Status:	Met	Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation: (required if NOT met)	Budget reductions will be made to increase ending fund balance in FY 2027/28 and to meet or exceed 3% ending fund balance.
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SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

Yes

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

For Cash Flow purposes a Inter-Fund Transfer from Fund 30 has been made to Fund 01, for the amount of \$6,000,000. This transfer is temporary, and will be transferred back to Fund 40 before June 30th, 2026.

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
(Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2025-26)	(8,636,294.00)	(8,756,054.00)	1.4%	119,760.00	Met
1st Subsequent Year (2026-27)	(8,874,080.00)	(8,874,080.00)	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	(9,285,495.00)	(9,285,495.00)	0.0%	0.00	Met
1b. Transfers In, General Fund *					
Current Year (2025-26)	866,000.00	1,701,600.00	96.5%	835,600.00	Not 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)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since 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. NOT MET - The projected transfers in to the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Transfers in from Fund 40 Special Reserve Fund.

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)

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

No

Type of Commitment (continued)	Prior Year (2024-25) Annual Payment (P & I)	Current Year (2025-26) Annual Payment (P & I)	1st Subsequent Year (2026-27) Annual Payment (P & I)	2nd Subsequent Year (2027-28) Annual Payment (P & I)
Leases				
Certificates of Participation	660,883	671,867	697,451	725,432
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	660,883	671,867	697,451	725,432
Has total annual payment increased over prior year (2024-25)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

COPS refinanced for a lower interest rate, while not increasing the life of the loan. Net savings of \$1.1 million dollars.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

- 2 OPEB Liabilities

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

First Interim (Form 01CSI, Item S7A)		Second Interim
11,281,517.00		11,281,517.00
0.00		0.00
11,281,517.00		11,281,517.00

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

Actuarial	Actuarial
Jun 30, 2025	Jun 30, 2025

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

- 3 OPEB Contributions

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

First Interim (Form 01CSI, Item S7A)		Second Interim
506,777.00		506,777.00
580,781.00		580,781.00
553,005.00		553,005.00

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

451,572.00	451,572.00
459,445.00	459,445.00
491,606.00	491,606.00

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

717,107.00	717,107.00
822,563.00	822,563.00
780,919.00	780,919.00

- d. Number of retirees receiving OPEB benefits

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

29	28
29	28
29	28

4. Comments:

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. 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)

No

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

n/a

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

n/a

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

3	First Interim	
	(Form 01CSI, Item S7B)	Second Interim
	Self-Insurance Contributions	
	a. Required contribution (funding) for self-insurance programs	
	Current Year (2025-26)	
	1st Subsequent Year (2026-27)	
	2nd Subsequent Year (2027-28)	
	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?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	195.00	187.70	169.70	165.70

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since 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

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

240,699

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

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

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

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

Yes	Yes	Yes
3,312,359	2,937,095	2,937,095
7.0%	7.0%	7.0%

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?

No		

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
544,322	537,004	501,083
2.5%	2.5%	2.5%

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	189.70	181.50	174.50	174.50

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

No

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Yes

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End
Date:

5. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

127,384

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

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

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

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

Yes	Yes	Yes
2,304,474	2,210,190	2,198,536
7.0%	7.0%	7.0%

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?

No

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

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

Yes	Yes	Yes
195,074	198,551	180,753
2.0%	2.0%	2.0%

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

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

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

Yes	Yes	Yes
Yes	Yes	Yes

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?

No

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	16.00	16.00	16.00	16.00

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

No

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

Yes

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

20,629

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

4. Amount included for any tentative salary schedule increases

0

0

0

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

Yes	Yes	Yes
155,596	166,488	178,142
7.0%	7.0%	7.0%

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

Yes	Yes	Yes
2.5%	2.5%	2.5%

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

Yes	Yes	Yes
0	0	0

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

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

2.

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

California Dept of Education
SACS Financial Reporting Software - SACS V14
File: CSI_District, Version 10

Page 30

Printed: 3/4/2026 9:35 AM

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

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			6,168,025.37	4,987,814.00	2,644,039.43	3,125,618.38	6,440,080.07	8,392,075.86	17,110,725.90	13,493,450.24
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010- 8019		1,207,259.00	520,179.00	1,098,878.00	936,321.00	936,321.00	1,098,877.00	936,321.00	446,591.80
Property Taxes	8020- 8079		612,310.35	8,558.05	429,165.82	58,049.64	4,588,694.11	9,761,149.84	1,379,916.49	1,910,419.95
Miscellaneous Funds	8080- 8099									
Federal Revenue	8100- 8299		11,391.67	0.00	177,742.13	28,373.00	237,476.16	81,512.00	139,051.86	540,811.50
Other State Revenue	8300- 8599		1,500,929.00	314,793.00	600,778.00	252,737.46	1,208,465.86	802,240.87	535,587.84	499,451.63
Other Local Revenue	8600- 8799		8,444.01	201,152.51	44,106.01	131,772.65	259,805.26	278,840.58	77,248.50	258,412.77
Interfund Transfers In	8900- 8929									
All Other Financing Sources	8930- 8979									
TOTAL RECEIPTS			3,340,334.03	1,044,682.56	2,350,669.96	1,407,253.75	7,230,762.39	12,022,620.29	3,068,125.69	3,655,687.65
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999		322,956.92	1,926,140.59	1,988,124.15	1,992,553.14	1,994,483.66	2,340.00	3,949,536.97	1,994,483.66
Classified Salaries	2000- 2999		(195,888.17)	671,240.40	603,126.77	909,810.27	955,257.31	971,052.65	858,715.67	717,667.57
Employee Benefits	3000- 3999		1,307,291.72	301,495.85	816,547.20	1,303,152.11	1,260,372.36	1,209,719.04	1,699,841.20	1,647,241.28
Books and Supplies	4000- 4999		27,810.65	134,318.35	29,823.78	125,207.89	261,101.17	(22,479.93)	63,845.98	61,557.11
Services	5000- 5999		716,569.59	645,162.69	240,015.38	972,288.16	808,781.58	579,046.06	896,889.72	591,716.26
Capital Outlay	6000- 6999			5,322.10						
Other Outgo	7000- 7499		4,649.00	5,951.00	10,711.00	90,491.52	48,272.25	108,186.94	104,025.97	15,060.76
Interfund Transfers Out	7600- 7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			2,183,389.71	3,689,630.98	3,688,348.28	5,393,503.09	5,328,268.33	2,847,864.76	7,572,855.51	5,027,726.64
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	551,246.33	441,048.78							
Accounts Receivable	9200-9299	4,247,569.31	133,222.43	544,416.49	202,280.93	1,376,627.53	9,318.68	84,521.33	764,165.94	5,576.13
Due From Other Funds	9310	1,654,946.22	0.00		1,600,029.67	(75,904.13)				
Stores	9320									
Prepaid Expenditures	9330	175,412.66	0.00		16,000.00			5,866.98	123,258.16	
Other Current Assets	9340	14,359.77	(2,091.93)	(5,143.22)	(53.33)				30.06	
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		6,643,534.29	572,179.28	539,273.27	1,818,257.27	1,300,723.40	9,318.68	90,388.31	887,454.16	5,576.13
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(3,252,358.24)	2,909,334.97	237,834.52	(1,000.00)	277.27	(543,907.90)	546,930.63		(215,866.61)
Due To Other Funds	9610	(138,359.36)	0.00			(6,000,000.00)				
Current Loans	9640									
Unearned Revenues	9650	(503,288.02)	0.00	0.00		0.00	503,288.02			
Deferred Inflows of Resources	9690									
SUBTOTAL		(3,894,005.62)	2,909,334.97	237,834.52	(1,000.00)	(5,999,722.73)	(40,619.88)	546,930.63	0.00	(215,866.61)
<u>Nonoperating</u>										
Suspense Clearing	9910			(264.90)		264.90	(436.83)	436.83		
TOTAL BALANCE SHEET ITEMS		10,537,539.91	(2,337,155.69)	301,173.85	1,819,257.27	7,300,711.03	49,501.73	(456,105.49)	887,454.16	221,442.74
E. NET INCREASE/DECREASE (B - C + D)			(1,180,211.37)	(2,343,774.57)	481,578.95	3,314,461.69	1,951,995.79	8,718,650.04	(3,617,275.66)	(1,150,596.25)
F. ENDING CASH (A + E)			4,987,814.00	2,644,039.43	3,125,618.38	6,440,080.07	8,392,075.86	17,110,725.90	13,493,450.24	12,342,853.99
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		12,342,853.99	12,025,717.90	16,606,315.60	15,653,613.28				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	609,112.00	446,591.80	446,591.80	601,563.60	0.00		9,284,607.00	9,284,607.00
Property Taxes	8020-8079	2,317,746.81	7,459,642.04	1,759,668.95	431,799.95			30,717,122.00	30,717,122.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299	0.00			0.00	804,805.68		2,021,164.00	2,021,164.00
Other State Revenue	8300-8599	496,085.00	457,932.00	459,465.00	285,352.14	4,421,648.20		11,835,466.00	11,835,466.00
Other Local Revenue	8600-8799	253,780.01	253,780.01	253,780.01	213,232.93	441,050.75		2,675,406.00	2,675,406.00
Interfund Transfers In	8900-8929					1,701,600.00		1,701,600.00	1,701,600.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		3,676,723.82	8,617,945.85	2,919,505.76	1,531,948.62	7,369,104.63	0.00	58,235,365.00	58,235,365.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,994,483.66	1,994,483.66	1,994,483.66	1,326,072.93	0.00		21,480,143.00	21,480,143.00
Classified Salaries	2000-2999	708,024.07	694,861.16	666,908.95	997,624.40	1,291,378.95		9,849,780.00	9,849,780.00
Employee Benefits	3000-3999	939,199.14	939,199.14	939,199.14	905,004.84	3,186,131.98		16,454,395.00	16,454,395.00
Books and Supplies	4000-4999	98,621.94	221,572.26	84,385.05	71,133.08	401,907.67		1,558,805.00	1,558,805.00
Services	5000-5999	253,531.10	187,231.93	187,231.28	189,627.28	2,982,713.97		9,250,805.00	9,250,805.00
Capital Outlay	6000-6999					3,433.90		8,756.00	8,756.00
Other Outgo	7000-7499					796,605.56		1,183,954.00	1,183,954.00
Interfund Transfers Out	7600-7629				0.00	0.00		0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		3,993,859.91	4,037,348.15	3,872,208.08	3,489,462.53	8,662,172.03	0.00	59,786,638.00	59,786,638.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							441,048.78	
Accounts Receivable	9200-9299							3,120,129.46	
Due From Other Funds	9310							1,524,125.54	
Stores	9320							0.00	
Prepaid Expenditures	9330							145,125.14	
Other Current Assets	9340							(7,258.42)	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	5,223,170.50	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							2,933,602.88	
Due To Other Funds	9610				6,000,000.00			0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							503,288.02	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	6,000,000.00	0.00	0.00	3,436,890.90	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	(6,000,000.00)	0.00	0.00	1,786,279.60	
E. NET INCREASE/DECREASE (B - C + D)		(317,136.09)	4,580,597.70	(952,702.32)	(7,957,513.91)	(1,293,067.40)	0.00	235,006.60	(1,551,273.00)
F. ENDING CASH (A + E)		12,025,717.90	16,606,315.60	15,653,613.28	7,696,099.37				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								6,403,031.97	

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			7,696,099.37	7,496,260.63	3,912,417.14	2,533,441.99	1,998,478.63	3,016,712.74	12,360,148.48	8,959,917.83
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		605,804.00	605,804.00	1,261,271.00	1,090,447.00	1,090,447.00	1,242,778.33	1,090,447.00	421,539.60
Property Taxes	8020-8079		545,690.42	12,264.06	405,907.51	1,638,780.90	4,492,876.55	8,914,749.90	1,451,159.61	1,910,419.95
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299		5,221.41	63,507.46	1,775.27	63,637.47	3,128.08	96,857.92	0.00	540,811.50
Other State Revenue	8300-8599		337,592.00	337,592.00	607,665.00	673,880.29	678,213.00	779,003.80	666,575.31	506,626.20
Other Local Revenue	8600-8799		11,808.11	59,946.70	76,048.54	67,396.82	268,692.83	137,697.73	137,697.73	137,697.73
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,506,115.94	1,079,114.22	2,352,667.32	3,534,142.48	6,533,357.46	11,171,087.68	3,345,879.65	3,517,094.98
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		142,082.19	1,847,722.84	1,822,914.59	1,834,512.81	1,826,107.90	0.00	3,169,659.43	1,826,404.90
Classified Salaries	2000-2999		(277,934.94)	630,958.35	475,327.62	804,809.99	783,230.03	783,230.03	787,787.01	789,455.36
Employee Benefits	3000-3999		1,298,487.13	1,498,717.69	742,132.11	721,054.00	1,978,614.05	241,681.97	1,985,924.04	1,022,069.58
Books and Supplies	4000-4999		60,826.09	114,429.32	40,202.64	97,497.13	173,122.22	130,428.99	130,428.87	130,428.87
Services	5000-5999		475,392.21	564,027.51	583,118.15	577,591.89	672,310.95	672,310.95	672,310.95	672,310.95
Capital Outlay	6000-6999									
Other Outgo	7000-7499		7,102.00	7,102.00	67,947.36	33,640.02	81,738.20			
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,705,954.68	4,662,957.71	3,731,642.47	4,069,105.84	5,515,123.35	1,827,651.94	6,746,110.30	4,440,669.66
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	413,818.25								
Accounts Receivable	9200-9299	5,241,383.80								
Due From Other Funds	9310	748,175.17								
Stores	9320									
Prepaid Expenditures	9330	(46,250.34)								
Other Current Assets	9340	(7,458.84)								
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		6,349,668.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(1,922,085.63)								
Due To Other Funds	9610	(1,209,033.70)								
Current Loans	9640									
Unearned Revenues	9650	(557,960.21)								
Deferred Inflows of Resources	9690									
SUBTOTAL		(3,689,079.54)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		10,038,747.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(199,838.74)	(3,583,843.49)	(1,378,975.15)	(534,963.36)	1,018,234.11	9,343,435.74	(3,400,230.65)	(923,574.68)
F. ENDING CASH (A + E)			7,496,260.63	3,912,417.14	2,533,441.99	1,998,478.63	3,016,712.74	12,360,148.48	8,959,917.83	8,036,343.15
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		8,036,343.15	7,277,958.55	9,085,102.03	7,632,752.10				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	573,870.93	421,539.60	421,539.60	573,870.94			9,399,359.00	9,399,359.00
Property Taxes	8020-8079	2,317,746.81	5,042,689.04	1,759,668.95	2,225,168.30			30,717,122.00	30,717,122.00
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299	12,902.00				1,233,322.89		2,021,164.00	2,021,164.00
Other State Revenue	8300-8599	518,253.20	443,362.51	282,384.20	425,664.00	4,715,364.49		10,972,176.00	10,972,176.00
Other Local Revenue	8600-8799	137,697.73	137,697.73	137,697.73	183,153.67	1,012,130.95		2,505,364.00	2,505,364.00
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		3,560,470.67	6,045,288.88	2,601,290.48	3,407,856.91	6,960,818.33	0.00	55,615,185.00	55,615,185.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,826,404.90	1,826,404.90	1,700,074.45	1,349,136.15	871,886.94		20,043,312.00	20,043,312.00
Classified Salaries	2000-2999	780,509.17	767,346.26	739,394.05	916,102.66	1,115,208.41		9,095,424.00	9,095,424.00
Employee Benefits	3000-3999	909,201.38	909,201.38	909,201.38	906,276.01	2,903,332.28		16,025,893.00	16,025,893.00
Books and Supplies	4000-4999	130,428.87	119,428.87	119,428.87	104,332.99	121,482.27		1,472,466.00	1,472,466.00
Services	5000-5999	672,310.95	615,763.99	585,541.66	1,113,749.34	1,187,516.50		9,064,256.00	9,064,256.00
Capital Outlay	6000-6999					8,756.00		8,756.00	8,756.00
Other Outgo	7000-7499					986,424.42		1,183,954.00	1,183,954.00
Interfund Transfers Out	7600-7629				0.00			0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		4,318,855.27	4,238,145.40	4,053,640.41	4,389,597.15	7,194,606.82	0.00	56,894,061.00	56,894,061.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(758,384.60)	1,807,143.48	(1,452,349.93)	(981,740.24)	(233,788.49)	0.00	(1,278,876.00)	(1,278,876.00)
F. ENDING CASH (A + E)		7,277,958.55	9,085,102.03	7,632,752.10	6,651,011.86				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								6,417,223.37	

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	59,786,638.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,746,754.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	8,756.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				8,756.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	1,154,873.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				59,186,001.00
Section II - Expenditures Per ADA				2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				3,060.04
B. Expenditures per ADA (Line I.E divided by Line II.A)				19,341.58
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			56,605,235.96	17,970.26
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			56,605,235.96	17,970.26
B. Required effort (Line A.2 times 90%)			50,944,712.36	16,173.23
C. Current year expenditures (Line I.E and Line II.B)			59,186,001.00	19,341.58
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met	

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 2,791,315.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 44,563,615.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 6.26%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 3,067,154.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 866,929.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	31,948.00	
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00	
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	385,783.20	
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00	
7. Adjustment for Employment Separation Costs		
a. Plus: Normal Separation Costs (Part II, Line A)	0.00	
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00	
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	4,351,814.20	
9. Carry-Forward Adjustment (Part IV, Line F)	408,235.51	
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,760,049.71	
B. Base Costs		
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	40,615,911.00	
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,680,643.00	
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	2,439,742.00	
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00	
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00	
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	3,654.00	
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	703,303.00	
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00	
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	21,937.00	
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00	
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	5,776,887.80	
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00	
13. Adjustment for Employment Separation Costs		
a. Less: Normal Separation Costs (Part II, Line A)	0.00	
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00	
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00	
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00	
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,382,350.00	
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,530,205.00	
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00	
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	57,154,632.80	
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)		7.61%
D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)		8.33%
Part IV - Carry-forward Adjustment The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates		

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	4,351,814.20
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(285,682.20)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.40%) times Part III, Line B19); zero if negative	408,235.51
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.40%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.03%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	408,235.51
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	408,235.51

Approved
indirect
cost rate: 6.40%

Highest
rate used
in any
program: 9.03%

Note: In one or
more resources,
the rate used is
greater than the
approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	3,657,820.00	92,116.00	2.52%
01	3010	486,686.00	25,191.00	5.18%
01	4035	60,259.00	4,251.00	7.05%
01	4203	56,670.00	3,896.00	6.87%
01	6010	151,362.00	1,250.00	0.83%
01	7435	839,502.00	75,766.00	9.03%
01	9010	318,350.00	4,108.00	1.29%
12	6105	1,266,350.00	72,214.00	5.70%
13	5310	1,530,205.00	80,932.00	5.29%

Current LEA:	30-66480-0000000 Cypress Elementary	
Selected SELPA:	MA	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA	DATE APPROVED	
ID	SELPA-TITLE	(from Form SEA)
MA	Greater Anaheim	

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	87,762.00	0.00	0.00	(153,146.00)				
Other Sources/Uses Detail					1,701,600.00	0.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	426.00	0.00	72,214.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(88,188.00)	80,932.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	151,600.00		
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								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,550,000.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			

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	88,188.00	(88,188.00)	153,146.00	(153,146.00)	1,701,600.00	1,701,600.00		

Second Interim
Special Education Maintenance of Effort
2025-26 Projected Expenditures vs. Actual Comparison Year
2025-26 Projected Expenditures by LEA (LP-I)

30 66480 0000000
Report SEMAI
G82P1NAY92(2025-26)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDULICATED PUPIL COUNT								580.00
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	46,100.00	3,173,008.00		3,219,108.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	3,416,342.00		3,416,342.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	7,772.00	3,653,327.00		3,661,099.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	60,209.00		60,209.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	1,915,311.00		1,915,311.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	53,872.00	12,218,197.00	0.00	12,272,069.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	53,872.00	12,218,197.00	0.00	12,272,069.00
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	3,173,008.00		3,173,008.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	2,628,995.00		2,628,995.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	3,324,181.00		3,324,181.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	60,209.00		60,209.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	2,004,053.00		2,004,053.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	11,190,446.00	0.00	11,190,446.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	11,190,446.00	0.00	11,190,446.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								11,190,446.00

Second Interim
Special Education Maintenance of Effort
2025-26 Projected Expenditures vs. Actual Comparison Year
2025-26 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								9,104,054.00
	TOTAL COSTS								9,104,054.00

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

Second Interim
Special Education Maintenance of Effort
2025-26 Projected Expenditures vs. Actual Comparison Year
2024-25 Actual Expenditures by LEA (LA-I)

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

Second Interim
Special Education Maintenance of Effort
2025-26 Projected Expenditures vs. Actual Comparison Year
2024-25 Actual Expenditures by LEA (LA-I)

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

Second Interim
Special Education Maintenance of Effort
2025-26 Projected Expenditures vs. Actual Comparison Year
2024-25 Actual Expenditures by LEA (LA-I)

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

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

Second Interim
Special Education Maintenance of Effort
2025-26 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)

30 66480 0000000
Report SEMAI
G82P1NAY92(2025-26)

SELPA: **Greater Anaheim (MA)**

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

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

If (b) is greater than (a).

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

If (b) is less than (a).

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

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

Second Interim
Special Education Maintenance of Effort
2025-26 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)

SELPA: Greater Anaheim (MA)

SECTION 3

	Column A	Column B	Column C
	Projected Exps. (LP-I Worksheet)	Actual Expenditures Comparison Year	Difference
	FY 2025-26	FY 2024-25	(A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
Test 1 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	12,272,069.00		
b. Less: Expenditures paid from federal sources	1,081,623.00		
c. Expenditures paid from state and local sources	11,190,446.00	11,205,719.54	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(58,990.00)	
Comparison year's expenditures, adjusted for MOE calculation		11,146,729.54	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	11,190,446.00	11,146,729.54	43,716.46

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

	Projected Exps. FY 2025-26	Comparison Year FY 2024-25	Difference
Test 2 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.			
a. Total special education expenditures	12,272,069.00		
b. Less: Expenditures paid from federal sources	1,081,623.00		
c. Expenditures paid from state and local sources	11,190,446.00	11,205,719.54	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(58,990.00)	
Comparison year's expenditures, adjusted for MOE calculation		11,146,729.54	
Less: Exempt reduction(s) from SECTION 1		0.00	

Second Interim
Special Education Maintenance of Effort
2025-26 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)

30 66480 0000000
Report SEMAI
G82P1NAY92(2025-26)

SELPA: Greater Anaheim (MA)

Less: 50% reduction from SECTION 2

	0.00
--	------

Net expenditures paid from state and local sources

11,190,446.00	11,146,729.54
---------------	---------------

d. Special education unduplicated pupil count

580.00	580.00
--------	--------

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

19,293.87	19,218.50
-----------	-----------

75.37

If the difference in Column C for the Section 3.Test 2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

B. LOCAL EXPENDITURES ONLY METHOD

Test 3

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

a. Expenditures paid from local sources

9,104,054.00	9,209,926.95
--------------	--------------

Add/Less: Adjustments required for MOE calculation

	0.00
--	------

Comparison year's expenditures, adjusted for MOE calculation

	9,209,926.95
--	--------------

Less: Exempt reduction(s) from SECTION 1

	0.00
--	------

Less: 50% reduction from SECTION 2

	0.00
--	------

Net expenditures paid from local sources

9,104,054.00	9,209,926.95
--------------	--------------

(105,872.95)

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

Test 4

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

a. Expenditures paid from local sources

9,104,054.00	9,209,926.95
--------------	--------------

Add/Less: Adjustments required for MOE calculation

	0.00
--	------

Comparison year's expenditures, adjusted for MOE calculation

	9,209,926.95
--	--------------

Less: Exempt reduction(s) from SECTION 1

	0.00
--	------

Less: 50% reduction from SECTION 2

	0.00
--	------

Net expenditures paid from local sources

9,104,054.00	9,209,926.95
--------------	--------------

Second Interim
Special Education Maintenance of Effort
2025-26 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)

30 66480 0000000
Report SEMAI
G82P1NAY92(2025-26)

SELPA: Greater Anaheim (MA)

b. Special education unduplicated pupil count	580.00	580.00	
c. Per capita local expenditures (Test4a/Test4b)	15,696.64	15,879.18	(182.54)

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

Lawrence Ferchaw

Contact Name

Assistant Superintendent, Business Services

Title

(714) 220-6941

Telephone Number

LFerchaw@cypsd.org

E-mail Address

Second Interim
Special Education Maintenance of Effort
2025-26 Projected Expenditures vs. Actual Comparison Year
2025-26 Projected Expenditures by SELPA (SP-I)

SELPA: Greater Anaheim (MA)

Object Code	Description	Anaheim Union High (MA00)	Centralia Elementary (MA02)	Cypress Elementary (MA03)	Magnolia Elementary (MA04)	Savanna Elementary (MA05)	Los Alamitos Unified (MA07)
TOTAL PROJECTED EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
PROJECTED EXPENDITURES - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
PROJECTED EXPENDITURES - Local Sources							

Second Interim
Special Education Maintenance of Effort
2025-26 Projected Expenditures vs. Actual Comparison Year
2025-26 Projected Expenditures by SELPA (SP-I)

SELPA: Greater Anaheim (MA)

Object Code	Description	Anaheim Union High (MA00)	Centralia Elementary (MA02)	Cypress Elementary (MA03)	Magnolia Elementary (MA04)	Savanna Elementary (MA05)	Los Alamitos Unified (MA07)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

Second Interim
Special Education Maintenance of Effort
2025-26 Projected Expenditures vs. Actual Comparison Year
2025-26 Projected Expenditures by SELPA (SP-I)

SELPA:

Greater Anaheim (MA)

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

Second Interim
Special Education Maintenance of Effort
2025-26 Projected Expenditures vs. Actual Comparison Year
2025-26 Projected Expenditures by SELPA (SP-I)

SELPA:

Greater Anaheim (MA)

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

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