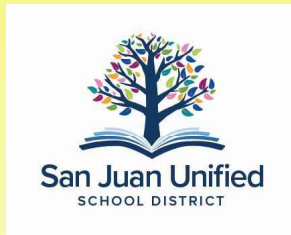


# San Juan Unified School District

## 2025-26 SECOND INTERIM REPORT

WITH MULTI-YEAR PROJECTIONS  
POSITIVE CERTIFICATION

Presented to the Board of Education  
March 10, 2026



3738 Walnut Avenue  
Carmichael, CA 95608  
[www.sanjuan.edu](http://www.sanjuan.edu)



**SAN JUAN UNIFIED SCHOOL DISTRICT**  
**2025-26 Second Interim**  
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# OVERVIEW AND INTRODUCTION

## FINANCIAL OVERVIEW

The San Juan Unified School District's financial status is comprised of three major components: (1) Fund Balance (Beginning and Ending Fund Balance), (2) Revenues, and (3) Expenditures. Estimates in the Second Interim Report are based on actual activity through January 31, 2026. The district certifies this report as **Positive**. The Second Interim Report will be presented in March 2026.

## MISSION STATEMENT

We partner with our San Juan Unified community in setting high expectations for academic achievement rooted in equity and unity to create supportive learning experiences in which all students, families and staff can excel and thrive.

## CORE VALUES

- **Belonging**  
We create a community that cultivates welcoming and inclusive environments with genuine respect for our diversity of cultures, identities and abilities.
- **Relevance**  
We design experiences and environments where each learner can explore and apply skills and knowledge that align with evolving careers and workplaces.
- **Voice**  
We honor and affirm all voices of our school community and encourage them to share their perspectives to help improve and shape what we do and how we do it.
- **Social and Emotional Intelligence**  
We build a culture that teaches, models and applies social and emotional intelligence in all interactions with each other.
- **Resilience**  
We create nurturing schools and programs that inspire each learner to continue to persevere, gain strength and develop the confidence to excel beyond challenges.
- **Championing**  
We support and advocate for those in our San Juan Unified community who are disproportionately impacted or marginalized by circumstances beyond their control.
- **Innovation**  
We embrace and encourage creative thinking and learning environments that transform ideas into actionable solutions.

## **CORE COMMITMENTS**

- Prioritize resources to close opportunity gaps, improve teaching and learning, recruit and retain high-quality employees, and help all students reach their potential.
- Provide sound fiscal stewardship of community resources.
- Build trust by sharing useful, transparent fiscal information.
- Adopt a budget that consistently balances ongoing revenues and expenditures to avoid a structural deficit.

## **CORE MESSAGES**

- The state received revenues exceeding its forecast in the first half of its 2025-26 budget year. Despite the good news, the Governor projects a \$3 billion budget deficit in 2026-27, significantly smaller than the \$18 billion deficit estimated by the Legislative Analyst's Office (LAO). This difference largely stems from the Governor's use of more optimistic revenue assumptions, particularly his limited incorporation of the risk of a stock market downturn.
- The Governor's January budget proposal includes smaller cost-of-living adjustments (COLAs) than the district used in its First Interim report. The 2026-27 COLA is down from 2.50% to 2.41%. The 2027-28 COLA is down from 3.70% to 3.06%. These COLAs are not final. They will be finalized in late Spring 2026.
- School districts like ours face near-term and long-term challenges, including risks posed by the state's budget deficit, cost pressures (e.g., inflation and negotiated salary increases), expiring one-time funds, and declining enrollment. San Juan Unified is unique and has seen a slight increase in enrollment for 2025-26: 280 students, up from the previous school year. However, this increase is unique, and we expect enrollment to decline next year and in future years.
- With the recently signed federal budget, federal revenues like Title 1 will remain stable for 2026-27.
- The district will continue to exercise caution and flexibility in its long-term fiscal planning. The budget will support ongoing expenditure with ongoing revenues and meet the requirements of a positive certification.

## 2025-26 SECOND INTERIM

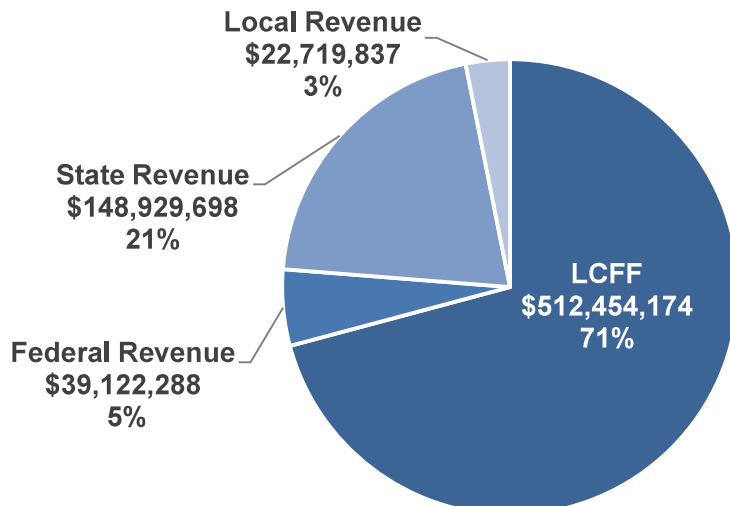
### GENERAL FUND SUMMARY REVENUES – UNRESTRICTED

Unrestricted	2025-26 First Interim	2025-26 Second Interim
LCFF	\$ 509,447,492	\$ 509,799,865
Federal Revenue	\$ -	\$ -
State Revenue	\$ 11,363,046	\$ 11,516,295
Local Revenue	\$ 10,519,554	\$ 12,557,864
<b>Total Revenue</b>	<b>\$ 531,330,092</b>	<b>\$ 533,874,024</b>

### GENERAL FUND SUMMARY REVENUES – RESTRICTED

Restricted	2025-26 First Interim	2025-26 Second Interim
LCFF	\$ 2,654,309	\$ 2,654,309
Federal Revenue	\$ 38,961,848	\$ 39,122,288
State Revenue	\$ 136,890,976	\$ 137,413,403
Local Revenue	\$ 8,435,771	\$ 10,161,973
<b>Total Revenue</b>	<b>\$ 186,942,904</b>	<b>\$ 189,351,973</b>

### GENERAL FUND SUMMARY – Total Revenues



## 2025-26 SECOND INTERIM

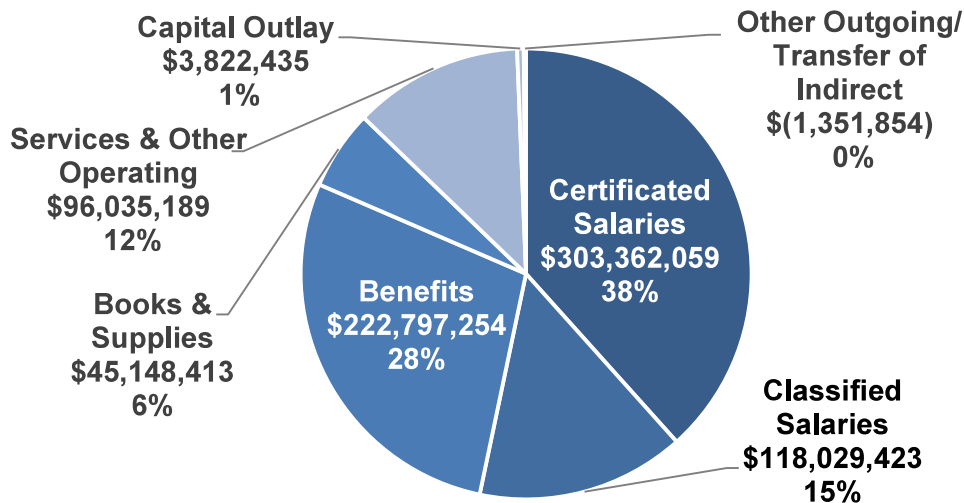
### GENERAL FUND SUMMARY EXPENDITURES – UNRESTRICTED

Unrestricted	2025-26 First Interim	2025-26 Second Interim
Certificated Salaries	\$ 229,392,830	\$ 228,633,545
Classified Salaries	\$ 71,655,382	\$ 70,547,946
Benefits	\$ 139,394,718	\$ 138,285,394
Books & Supplies	\$ 17,775,054	\$ 17,282,666
Services & Other Operating	\$ 38,555,157	\$ 39,802,509
Capital Outlay	\$ 2,837,627	\$ 2,617,551
Other Outgoing/ Transfer of Indirect	\$ (7,252,878)	\$ (7,294,378)
<b>Total Expenditures</b>	<b>\$ 492,357,890</b>	<b>\$ 489,875,233</b>

### GENERAL FUND SUMMARY EXPENDITURES – RESTRICTED

Restricted	2025-26 First Interim	2025-26 Second Interim
Certificated Salaries	\$ 75,470,809	\$ 74,728,514
Classified Salaries	\$ 47,147,173	\$ 47,481,477
Benefits	\$ 84,530,760	\$ 84,511,860
Books & Supplies	\$ 26,512,427	\$ 27,865,747
Services & Other Operating	\$ 53,199,278	\$ 56,232,680
Capital Outlay	\$ 873,599	\$ 1,204,884
Other Outgoing/ Transfer of Indirect	\$ 5,866,347	\$ 5,942,524
<b>Total Expenditures</b>	<b>\$ 293,600,393</b>	<b>\$ 297,967,686</b>

### GENERAL FUND SUMMARY – Total Expenditures



## GENERAL FUND SUMMARY – COMBINED

Combined (Restricted+Unrestricted)	First Interim	Second Interim
Total Revenues and Other Financing Sources	718,276,496	723,229,497
Total Expenditures and Other Financing Uses	794,952,434	797,111,345
Increase/(Decrease) Fund Balance	(76,675,938)	(73,881,848)
Beginning Fund Balance	283,016,195	283,016,195
<b>Ending Fund Balance</b>	<b>206,340,257</b>	<b>209,134,347</b>
<b>Components of EFB</b>		
Nonspendable, Restricted & Committed	102,534,013	103,328,105
Assigned	10,699,414	1,613,355
Reserve for Economic Uncertainty 2%	15,899,071	15,942,227
Unassigned Fund Balance	77,207,760	88,250,660
<b>Total Fund Balance vs. Expenditures</b>	<b>25.96%</b>	<b>26.24%</b>
<b>Unassigned Fund Balance vs. Expenditures</b>	<b>9.71%</b>	<b>11.07%</b>

## ALL FUNDS

FUND	Beginning Balance	Revenues	Expenses	Other Financing	Surplus/ (Deficit)	Ending Balance
Supplemental/Concentr Base / Other	28,988,918	75,786,882	98,458,818	(2,574)	(22,674,510)	6,314,408
	169,585,550	458,087,142	391,416,415	(108,730,865)	(42,060,138)	127,525,412
Total Unrestricted	198,574,468	533,874,024	489,875,233	(108,733,439)	(64,734,648)	133,839,820
Total Restricted	84,441,728	189,351,973	297,967,686	99,468,513	(9,147,200)	75,294,528
<b>GENERAL FUND</b>	<b>283,016,195</b>	<b>723,225,997</b>	<b>787,842,919</b>	<b>(9,264,926)</b>	<b>(73,881,848)</b>	<b>209,134,347</b>
ASB	2,774,613	2,400,000	2,400,000	0	0	2,774,613
Charter Schools	1,292,318	3,819,663	3,579,931	(325,500)	(85,768)	1,206,550
SPED (SELPA)	0	826,226	826,226	0	0	0
Adult Education	2,395,972	4,701,274	4,980,033	0	(278,759)	2,117,213
Child Development	13,236,482	28,616,683	35,955,430	4,852,694	(2,486,053)	10,750,429
Cafeteria	22,595,588	27,075,833	30,363,625	2,415,732	(872,060)	21,723,528
Deferred Maintenance	3,964,199	308,673	3,160,102	2,000,000	(851,429)	3,112,770
<b>SPECIAL REVENUE</b>	<b>46,259,172</b>	<b>67,748,352</b>	<b>81,265,347</b>	<b>8,942,926</b>	<b>(4,574,069)</b>	<b>41,685,103</b>
Building	60,419,982	10,212,876	180,085,889	207,976,565	38,103,552	98,523,534
Capital Facilities	8,678,593	1,920,000	89,250	0	1,830,750	10,509,343
County School Facilities	0	2,574,565	0	(2,574,565)	0	0
Bond Interest Redemption	96,812,359	81,363,479	89,117,333	0	(7,753,854)	89,058,505
<b>CAPITAL PROJECTS</b>	<b>165,910,934</b>	<b>96,070,920</b>	<b>269,292,472</b>	<b>205,402,000</b>	<b>32,180,448</b>	<b>198,091,381</b>
<b>SELF INSURANCE</b>	<b>57,750,756</b>	<b>27,150,500</b>	<b>24,050,451</b>	<b>0</b>	<b>3,100,049</b>	<b>60,850,805</b>
<b>TOTAL</b>	<b>552,937,058</b>	<b>914,195,769</b>	<b>1,162,451,189</b>	<b>205,080,000</b>	<b>(43,175,420)</b>	<b>509,761,637</b>

## 2025-2028 MULTI-YEAR PROJECTIONS

The district primarily uses the Department of Finance (DOF) estimates to project LCFF revenue growth in 2025-26 and 2027-28. The district Operations Department provides enrollment estimates, which are used to calculate Average Daily Attendance (ADA), the basis of state funding. Operating costs for future years are projected using historical patterns, statistical probabilities, and projected cost of living adjustments (COLAs). Significant expenditure assumptions include salaries, seniority and retirement of employees, healthcare and other benefit costs, public pension plans (STRS and PERS), utilities, property, and liability insurance.

### PLANNING FACTORS

The district used the following planning factors to build 2025-26, 2026-27, and 2027-28 budget projections.

	2025-26	2026-27	2027-28
Funded ADA	36,730	36,515	36,301
Actual ADA	36,730	36,515	36,301
Enrollment	39,562	39,330	39,099
Average Daily Attendance rate (ADA)	92.85%	92.85%	92.85%
Unduplicated Pupil %	64.25%	63.85%	63.85%
COLA	2.30%	2.41%	3.06%
STRS Employer Rate	19.10%	19.10%	19.10%
PERS Employer Rate	26.81%	26.40%	26.90%
California Consumer Price Index (CPI)	3.37%	3.08%	2.75%

### MULTI-YEAR PROJECTIONS (MYP) - General Fund Combined

Combined (Restricted+Unrestricted)	Second Interim 2025-26	Projected 2026-27	Projected 2027-28
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 723,229,497</b>	<b>\$ 708,424,172</b>	<b>\$ 719,592,152</b>
<b>Total Expenditures and Other Financing Uses</b>	<b>797,111,345</b>	<b>759,518,481</b>	<b>761,743,713</b>
Increase/(Decrease) Fund Balance	(73,881,848)	(51,094,309)	(42,151,561)
Beginning Fund Balance	283,016,195	209,134,347	158,040,039
<b>Ending Fund Balance (EFB)</b>	<b>\$ 209,134,347</b>	<b>\$ 158,040,039</b>	<b>\$ 115,888,478</b>
<b>Components of EFB</b>			
Restricted	\$ 75,617,130	\$ 59,032,277	\$ 51,235,559
Committed	27,710,975	23,554,414	18,267,773
Reserve for Economic Uncertainty-2%	15,942,227	15,190,370	15,234,874
Assigned Fund Balance	1,613,355	692,914	692,914
Unassigned Fund Balance	\$ 88,250,660	\$ 59,570,064	\$ 30,457,358
<b>Total Fund Balance vs. Expenditures</b>	<b>26.24%</b>	<b>20.81%</b>	<b>15.21%</b>
<b>Unassigned Fund Balance vs. Expenditures</b>	<b>11.07%</b>	<b>7.84%</b>	<b>4.00%</b>

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

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
District Superintendent or Designee  
Printed Name: \_\_\_\_\_ Title: \_\_\_\_\_

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 10, 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.
- 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: Laura Lilley Telephone: 916.971.7266  
Title: Director of Fiscal Services E-mail: laura.lilley@sanjuan.edu

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since 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?	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since 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	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	506,040,439.00	509,447,492.00	192,333,230.32	509,799,865.00	352,373.00	0.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,377,280.00	11,363,046.00	6,028,120.07	11,516,295.00	153,249.00	1.3%
4) Other Local Revenue		8600-8799	11,649,794.00	10,519,554.00	2,926,250.85	12,557,864.00	2,038,310.00	19.4%
5) TOTAL, REVENUES			530,067,513.00	531,330,092.00	201,287,601.24	533,874,024.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	228,296,004.00	229,392,830.00	123,700,860.56	228,633,545.00	759,285.00	0.3%
2) Classified Salaries		2000-2999	72,374,834.00	71,655,382.00	39,641,277.21	70,547,946.00	1,107,436.00	1.5%
3) Employee Benefits		3000-3999	140,725,951.00	139,394,718.00	71,792,326.87	138,285,394.00	1,109,324.00	0.8%
4) Books and Supplies		4000-4999	12,641,627.00	17,775,054.00	3,832,863.72	17,282,666.00	492,388.00	2.8%
5) Services and Other Operating Expenditures		5000-5999	39,442,506.00	38,555,157.00	21,718,871.66	39,802,509.00	(1,247,352.00)	-3.2%
6) Capital Outlay		6000-6999	2,582,951.00	2,837,627.00	250,444.74	2,617,551.00	220,076.00	7.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,282,784.00	1,282,784.00	694,764.00	1,282,784.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(13,763,393.00)	(8,535,662.00)	(1,529,702.76)	(8,577,162.00)	41,500.00	-0.5%
9) TOTAL, EXPENDITURES			483,583,264.00	492,357,890.00	260,101,706.00	489,875,233.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			46,484,249.00	38,972,202.00	(58,814,104.76)	43,998,791.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	3,500.00	0.00	3,500.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	21,735.00	7,747.85	22,666.00	(931.00)	-4.3%
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	(98,932,535.00)	(108,337,528.00)	0.00	(108,714,273.00)	(376,745.00)	0.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(98,932,535.00)	(108,355,763.00)	(7,747.85)	(108,733,439.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			(52,448,286.00)	(69,383,561.00)	(58,821,852.61)	(64,734,648.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	198,557,763.32	198,557,764.00		198,557,764.00	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)			198,557,763.32	198,557,764.00		198,557,764.00		
d) Other Restatements		9795	16,704.29	0.00		16,704.00	16,704.00	New
e) Adjusted Beginning Balance (F1c + F1d)			198,574,467.61	198,557,764.00		198,574,468.00		
2) Ending Balance, June 30 (E + F1e)			146,126,181.61	129,174,203.00		133,839,820.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	205,000.00	205,000.00		205,000.00		
Stores		9712	92,094.28	117,603.00		117,603.00		
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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	19,178,205.63	25,063,175.00		27,710,975.00		
Bus Replacement Plan	0000	9760	4,306,735.57					
Technology Device Refresh and Enhancements	0000	9760	7,588,664.06					
Textbook Adoptions	0000	9760	7,089,054.00					
Carryover of Unspent Supplemental Grants	0000	9760	193,752.00					
Bus Replacement Plan	0000	9760		8,568,172.00				
Technology Device Refresh and Enhancements	0000	9760		7,568,664.00				
Carryover of Unspent Supplemental and Concentration Grants	0000	9760		4,680,454.00				
Textbook Adoptions	0000	9760		4,245,885.00				
Bus Replacement Plan	0000	9760				8,568,172.00		
Technology Device Refresh and Enhancements	0000	9760				7,568,664.00		
Carryover of Unspent Supplemental and Concentration Grants	0000	9760				5,393,967.00		
Textbook Adoptions	0000	9760				6,180,172.00		
d) Assigned								
Other Assignments		9780	13,314,028.53	10,699,414.00		1,613,355.00		
ERP Implementation	0000	9780	699,413.59					
Contingency for Federal Funds	0000	9780	10,000,000.00					
Additional Unspent Supplemental and Concentration Grants	0000	9780	2,614,614.94					
ERP Implementation	0000	9780		699,414.00				
Contingency for Federal Funds	0000	9780		10,000,000.00				
ERP Implementation	0000	9780				692,914.00		
Additional Unspent Supplemental and Concentration Grants	0000	9780				920,441.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	15,130,317.20	15,899,071.00		15,942,226.92		
Unassigned/Unappropriated Amount		9790	98,206,535.97	77,189,940.00		88,250,660.08		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	317,900,724.00	298,547,722.00	161,700,584.00	298,928,047.00	380,325.00	0.1%
Education Protection Account State Aid - Current Year		8012	75,720,913.00	94,132,224.00	46,732,951.00	94,110,847.00	(21,377.00)	0.0%
State Aid - Prior Years		8019	0.00	1,781.00	0.00	1,781.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	785,513.00	771,970.00	0.00	771,970.00	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	120,675,380.00	124,083,757.00	0.00	124,083,757.00	0.00	0.0%
Unsecured Roll Taxes		8042	4,328,855.00	4,274,261.00	0.00	4,274,261.00	0.00	0.0%
Prior Years' Taxes		8043	1,490,345.00	1,009,178.00	0.00	1,009,178.00	0.00	0.0%
Supplemental Taxes		8044	2,442,768.00	3,135,028.00	0.00	3,135,028.00	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)
Education Revenue Augmentation Fund (ERAF)		8045	19,721,525.00	21,757,832.00	18,535.81	21,757,832.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	274,972.00	320,412.00	12,489.89	320,412.00	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	16,590.00	0.00	16.14	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(8,295.00)	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>543,349,290.00</b>	<b>548,034,165.00</b>	<b>208,464,576.84</b>	<b>548,393,113.00</b>	<b>358,948.00</b>	<b>0.1%</b>
<b>LCFF Transfers</b>								
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	(37,308,851.00)	(38,586,673.00)	(16,131,346.52)	(38,593,248.00)	(6,575.00)	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%
<b>TOTAL, LCFF SOURCES</b>			<b>506,040,439.00</b>	<b>509,447,492.00</b>	<b>192,333,230.32</b>	<b>509,799,865.00</b>	<b>352,373.00</b>	<b>0.1%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								

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)
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,827,952.00	1,841,046.00	1,841,046.00	1,841,046.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	7,305,877.00	6,924,997.00	3,158,863.07	7,078,246.00	153,249.00	2.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Arts and Music in Schools (Prop 28)	6770	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	3,243,451.00	2,597,003.00	1,028,211.00	2,597,003.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>12,377,280.00</b>	<b>11,363,046.00</b>	<b>6,028,120.07</b>	<b>11,516,295.00</b>	<b>153,249.00</b>	<b>1.3%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	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%

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)
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	8,400,000.00	6,825,000.00	2,397,259.82	6,825,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(1,569,949.36)	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,543,915.00	1,543,915.00	0.00	1,543,915.00	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	8,295.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	1,697,584.00	2,150,639.00	2,098,940.39	4,188,949.00	2,038,310.00	94.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>11,649,794.00</b>	<b>10,519,554.00</b>	<b>2,926,250.85</b>	<b>12,557,864.00</b>	<b>2,038,310.00</b>	<b>19.4%</b>
<b>TOTAL, REVENUES</b>			<b>530,067,513.00</b>	<b>531,330,092.00</b>	<b>201,287,601.24</b>	<b>533,874,024.00</b>	<b>2,543,932.00</b>	<b>0.5%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	187,129,752.00	187,446,934.00	100,012,297.39	186,436,326.00	1,010,608.00	0.5%
Certificated Pupil Support Salaries		1200	12,980,666.00	13,212,906.00	7,360,028.24	13,479,945.00	(267,039.00)	-2.0%
Certificated Supervisors' and Administrators' Salaries		1300	22,485,209.00	22,083,071.00	13,004,218.91	22,138,365.00	(55,294.00)	-0.3%
Other Certificated Salaries		1900	5,700,377.00	6,649,919.00	3,324,316.02	6,578,909.00	71,010.00	1.1%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>228,296,004.00</b>	<b>229,392,830.00</b>	<b>123,700,860.56</b>	<b>228,633,545.00</b>	<b>759,285.00</b>	<b>0.3%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	11,790,571.00	10,994,033.00	6,366,787.47	10,540,549.00	453,484.00	4.1%
Classified Support Salaries		2200	28,372,377.00	28,266,281.00	15,107,701.56	27,502,197.00	764,084.00	2.7%
Classified Supervisors' and Administrators' Salaries		2300	7,736,169.00	7,622,188.00	4,398,408.26	7,594,413.00	27,775.00	0.4%
Clerical, Technical and Office Salaries		2400	22,122,791.00	22,097,270.00	12,405,299.16	22,120,120.00	(22,850.00)	-0.1%
Other Classified Salaries		2900	2,352,926.00	2,675,610.00	1,363,080.76	2,790,667.00	(115,057.00)	-4.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>72,374,834.00</b>	<b>71,655,382.00</b>	<b>39,641,277.21</b>	<b>70,547,946.00</b>	<b>1,107,436.00</b>	<b>1.5%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	42,457,905.00	42,129,470.00	22,585,599.05	42,249,117.00	(119,647.00)	-0.3%
PERS		3201-3202	19,373,114.00	19,464,248.00	10,538,054.66	18,800,688.00	663,560.00	3.4%
OASDI/Medicare/Alternative		3301-3302	8,863,907.00	8,968,993.00	4,866,412.92	8,866,921.00	102,072.00	1.1%
Health and Welfare Benefits		3401-3402	54,070,946.00	52,829,049.00	25,180,567.43	52,443,928.00	385,121.00	0.7%
Unemployment Insurance		3501-3502	147,073.00	147,444.00	79,809.54	146,191.00	1,253.00	0.8%
Workers' Compensation		3601-3602	5,399,962.00	5,396,763.00	2,915,380.76	5,358,884.00	37,879.00	0.7%
OPEB, Allocated		3701-3702	6,245,601.00	6,253,603.00	3,372,522.82	6,207,778.00	45,825.00	0.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,167,443.00	4,205,148.00	2,253,979.69	4,211,887.00	(6,739.00)	-0.2%
TOTAL, EMPLOYEE BENEFITS			140,725,951.00	139,394,718.00	71,792,326.87	138,285,394.00	1,109,324.00	0.8%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	2,000,000.00	7,754,115.00	0.00	5,819,828.00	1,934,287.00	24.9%
Books and Other Reference Materials		4200	583,393.00	572,019.00	114,454.54	510,922.00	61,097.00	10.7%
Materials and Supplies		4300	8,443,705.00	7,704,032.00	2,589,570.61	7,409,138.00	294,894.00	3.8%
Noncapitalized Equipment		4400	1,614,529.00	1,744,888.00	1,128,838.57	3,542,778.00	(1,797,890.00)	-103.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			12,641,627.00	17,775,054.00	3,832,863.72	17,282,666.00	492,388.00	2.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,105,071.00	1,069,358.00	334,580.03	1,142,464.00	(73,106.00)	-6.8%
Dues and Memberships		5300	334,775.00	357,338.00	286,021.59	358,713.00	(1,375.00)	-0.4%
Insurance		5400-5450	6,002,895.00	6,122,480.00	3,323,135.81	6,147,971.00	(25,491.00)	-0.4%
Operations and Housekeeping Services		5500	11,035,244.00	11,035,244.00	5,567,486.71	11,035,244.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,300,075.00	1,478,236.00	649,353.56	1,513,126.00	(34,890.00)	-2.4%
Transfers of Direct Costs		5710	(284,230.00)	(2,448,257.00)	(166,571.31)	(2,499,218.00)	50,961.00	-2.1%
Transfers of Direct Costs - Interfund		5750	(1,574,292.00)	(1,567,071.00)	(586,477.88)	(1,557,623.00)	(9,448.00)	0.6%
Professional/Consulting Services and Operating Expenditures		5800	19,800,311.00	20,914,395.00	11,717,133.89	22,077,745.00	(1,163,350.00)	-5.6%
Communications		5900	1,722,657.00	1,593,434.00	594,209.26	1,584,087.00	9,347.00	0.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			39,442,506.00	38,555,157.00	21,718,871.66	39,802,509.00	(1,247,352.00)	-3.2%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	2,582,951.00	2,837,627.00	250,444.74	2,617,551.00	220,076.00	7.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,582,951.00	2,837,627.00	250,444.74	2,617,551.00	220,076.00	7.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%

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)
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,282,784.00	1,282,784.00	694,764.00	1,282,784.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,282,784.00	1,282,784.00	694,764.00	1,282,784.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(10,940,897.00)	(5,751,243.00)	(322,664.58)	(5,827,420.00)	76,177.00	-1.3%
Transfers of Indirect Costs - Interfund		7350	(2,822,496.00)	(2,784,419.00)	(1,207,038.18)	(2,749,742.00)	(34,677.00)	1.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(13,763,393.00)	(8,535,662.00)	(1,529,702.76)	(8,577,162.00)	41,500.00	-0.5%
TOTAL, EXPENDITURES			483,583,264.00	492,357,890.00	260,101,706.00	489,875,233.00	2,482,657.00	0.5%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	3,500.00	0.00	3,500.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	3,500.00	0.00	3,500.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	21,735.00	7,747.85	22,666.00	(931.00)	-4.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	21,735.00	7,747.85	22,666.00	(931.00)	-4.3%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								

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)
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(98,932,535.00)	(108,337,528.00)	0.00	(108,714,273.00)	(376,745.00)	0.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(98,932,535.00)	(108,337,528.00)	0.00	(108,714,273.00)	(376,745.00)	0.3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(98,932,535.00)	(108,355,763.00)	(7,747.85)	(108,733,439.00)	(377,676.00)	0.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	2,654,305.00	2,654,309.00	0.00	2,654,309.00	0.00	0.0%
2) Federal Revenue		8100-8299	35,144,536.00	38,961,848.00	13,386,924.26	39,122,288.00	160,440.00	0.4%
3) Other State Revenue		8300-8599	106,109,849.00	136,890,976.00	70,454,721.70	137,413,403.00	522,427.00	0.4%
4) Other Local Revenue		8600-8799	8,026,712.00	8,435,771.00	5,893,054.16	10,161,973.00	1,726,202.00	20.5%
5) TOTAL, REVENUES			151,935,402.00	186,942,904.00	89,734,700.12	189,351,973.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	70,719,158.00	75,470,809.00	38,247,508.94	74,728,514.00	742,295.00	1.0%
2) Classified Salaries		2000-2999	48,894,197.00	47,147,173.00	24,420,166.30	47,481,477.00	(334,304.00)	-0.7%
3) Employee Benefits		3000-3999	86,717,254.00	84,530,760.00	29,011,345.90	84,511,860.00	18,900.00	0.0%
4) Books and Supplies		4000-4999	19,806,622.00	26,513,543.00	6,651,668.04	27,865,747.00	(1,352,204.00)	-5.1%
5) Services and Other Operating Expenditures		5000-5999	26,037,292.00	53,199,278.00	27,198,183.41	56,232,680.00	(3,033,402.00)	-5.7%
6) Capital Outlay		6000-6999	730,054.00	873,599.00	311,946.43	1,204,884.00	(331,285.00)	-37.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	115,104.00	115,104.00	48,954.00	115,104.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	10,940,897.00	5,751,243.00	322,664.58	5,827,420.00	(76,177.00)	-1.3%
9) TOTAL, EXPENDITURES			263,960,578.00	293,601,509.00	126,212,437.60	297,967,686.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(112,025,176.00)	(106,658,605.00)	(36,477,737.48)	(108,615,713.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	8,972,017.00	8,972,416.00	3,568,788.79	9,245,760.00	(273,344.00)	-3.0%
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	98,932,535.00	108,337,528.00	0.00	108,714,273.00	376,745.00	0.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			89,960,518.00	99,365,112.00	(3,568,788.79)	99,468,513.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(22,064,658.00)	(7,293,493.00)	(40,046,526.27)	(9,147,200.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	84,458,432.11	84,458,434.00		84,458,434.00	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)			84,458,432.11	84,458,434.00		84,458,434.00		
d) Other Restatements		9795	(16,704.29)	0.00		(16,704.00)	(16,704.00)	New
e) Adjusted Beginning Balance (F1c + F1d)			84,441,727.82	84,458,434.00		84,441,730.00		
2) Ending Balance, June 30 (E + F1e)			62,377,069.82	77,164,941.00		75,294,530.00		
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	62,377,069.82	77,164,941.00		75,294,530.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	2,654,305.00	2,654,309.00	0.00	2,654,309.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,654,305.00	2,654,309.00	0.00	2,654,309.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	10,021,892.00	10,021,892.00	0.00	10,021,892.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,084,003.00	1,084,003.00	2,130.00	1,084,003.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	1,540,483.00	524,879.15	1,652,593.00	112,110.00	7.3%
Donated Food Commodities		8221	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)
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	17,032,541.00	19,165,905.00	8,826,114.91	19,165,742.00	(163.00)	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	2,296,088.00	2,621,018.00	943,763.00	2,621,018.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	505,345.00	347,569.00	197,504.60	348,127.00	558.00	0.2%
Title III, English Learner Program	4203	8290	966,585.00	781,025.00	440,241.94	781,025.00	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	2,658,004.00	2,848,985.00	1,960,317.59	2,896,920.00	47,935.00	1.7%
Career and Technical Education	3500-3599	8290	489,549.00	453,170.00	453,170.00	453,170.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	90,529.00	97,798.00	38,803.07	97,798.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>35,144,536.00</b>	<b>38,961,848.00</b>	<b>13,386,924.26</b>	<b>39,122,288.00</b>	<b>160,440.00</b>	<b>0.4%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	34,836,904.00	34,841,640.00	20,595,585.37	34,942,815.00	101,175.00	0.3%
Prior Years	6500	8319	0.00	0.00	(3,001.00)	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	(29,781.90)	(29,782.00)	(29,782.00)	New
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	3,136,554.00	2,897,804.00	80,954.78	2,978,045.00	80,241.00	2.8%
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	17,453,460.00	33,246,888.00	24,499,218.00	33,246,888.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	4,028,649.00	4,028,649.00	0.00	4,028,649.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,923,854.00	2,127,604.00	2,127,604.00	2,127,604.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	169,926.00	151,298.00	209,072.00	151,298.00	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	5,852,611.00	6,935,277.00	4,328,530.00	6,935,277.00	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)
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	38,707,891.00	52,661,816.00	18,646,540.45	53,032,609.00	370,793.00	0.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>106,109,849.00</b>	<b>136,890,976.00</b>	<b>70,454,721.70</b>	<b>137,413,403.00</b>	<b>522,427.00</b>	<b>0.4%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	50,000.00	0.00	(50,000.00)	(100,000.00)	-200.0%
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	117,885.00	117,885.00	37,786.78	117,885.00	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	950,521.00	928,391.00	367,509.81	929,011.00	620.00	0.1%
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	6,485,987.00	6,867,176.00	5,487,757.57	8,692,758.00	1,825,582.00	26.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	472,319.00	472,319.00	0.00	472,319.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>8,026,712.00</b>	<b>8,435,771.00</b>	<b>5,893,054.16</b>	<b>10,161,973.00</b>	<b>1,726,202.00</b>	<b>20.5%</b>
<b>TOTAL, REVENUES</b>			<b>151,935,402.00</b>	<b>186,942,904.00</b>	<b>89,734,700.12</b>	<b>189,351,973.00</b>	<b>2,409,069.00</b>	<b>1.3%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	50,462,013.00	52,872,641.00	27,201,331.54	52,197,226.00	675,415.00	1.3%
Certificated Pupil Support Salaries		1200	8,050,668.00	9,072,347.00	4,859,794.70	9,134,139.00	(61,792.00)	-0.7%
Certificated Supervisors' and Administrators' Salaries		1300	5,571,168.00	6,612,476.00	3,752,936.28	6,479,094.00	133,382.00	2.0%
Other Certificated Salaries		1900	6,635,309.00	6,913,345.00	2,433,446.42	6,918,055.00	(4,710.00)	-0.1%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>70,719,158.00</b>	<b>75,470,809.00</b>	<b>38,247,508.94</b>	<b>74,728,514.00</b>	<b>742,295.00</b>	<b>1.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	20,713,610.00	18,949,642.00	9,282,410.60	19,747,741.00	(798,099.00)	-4.2%
Classified Support Salaries		2200	17,483,137.00	17,351,277.00	9,179,599.52	17,049,428.00	301,849.00	1.7%
Classified Supervisors' and Administrators' Salaries		2300	5,168,264.00	5,184,794.00	2,932,341.98	5,172,610.00	12,184.00	0.2%
Clerical, Technical and Office Salaries		2400	2,589,526.00	2,851,279.00	1,585,116.80	2,778,793.00	72,486.00	2.5%
Other Classified Salaries		2900	2,939,660.00	2,810,181.00	1,440,697.40	2,732,905.00	77,276.00	2.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>48,894,197.00</b>	<b>47,147,173.00</b>	<b>24,420,166.30</b>	<b>47,481,477.00</b>	<b>(334,304.00)</b>	<b>-0.7%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	35,837,442.00	36,607,552.00	6,467,504.89	36,358,601.00	248,951.00	0.7%
PERS		3201-3202	13,904,658.00	13,427,154.00	6,746,475.10	13,465,800.00	(38,646.00)	-0.3%
OASDI/Medicare/Alternative		3301-3302	4,952,192.00	4,858,717.00	2,492,091.72	4,880,536.00	(21,819.00)	-0.4%
Health and Welfare Benefits		3401-3402	25,232,833.00	22,764,837.00	9,834,267.14	22,912,253.00	(147,416.00)	-0.6%
Unemployment Insurance		3501-3502	58,399.00	58,247.00	30,273.63	57,914.00	333.00	0.6%
Workers' Compensation		3601-3602	2,141,686.00	2,185,756.00	1,113,936.09	2,178,009.00	7,747.00	0.4%
OPEB, Allocated		3701-3702	2,908,004.00	2,900,755.00	1,462,934.12	2,903,751.00	(2,996.00)	-0.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,682,040.00	1,727,742.00	863,863.21	1,754,996.00	(27,254.00)	-1.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>86,717,254.00</b>	<b>84,530,760.00</b>	<b>29,011,345.90</b>	<b>84,511,860.00</b>	<b>18,900.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curriculum Materials		4100	3,719,829.00	7,136,411.00	2,234,327.69	7,216,652.00	(80,241.00)	-1.1%
Books and Other Reference Materials		4200	1,030,367.00	1,228,508.00	237,200.30	1,166,633.00	61,875.00	5.0%
Materials and Supplies		4300	12,057,769.00	14,715,695.00	2,574,445.35	14,993,038.00	(277,343.00)	-1.9%
Noncapitalized Equipment		4400	2,998,657.00	3,432,929.00	1,605,694.70	4,489,424.00	(1,056,495.00)	-30.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>19,806,622.00</b>	<b>26,513,543.00</b>	<b>6,651,668.04</b>	<b>27,865,747.00</b>	<b>(1,352,204.00)</b>	<b>-5.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	18,332,156.00	35,605,730.00	16,788,687.25	38,609,369.00	(3,003,639.00)	-8.4%
Travel and Conferences		5200	747,676.00	1,138,542.00	443,014.41	1,142,945.00	(4,403.00)	-0.4%
Dues and Memberships		5300	37,094.00	118,110.00	99,022.65	122,305.00	(4,195.00)	-3.6%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	605,321.00	752,955.00	445,339.16	777,773.00	(24,818.00)	-3.3%
Transfers of Direct Costs		5710	284,230.00	2,448,257.00	166,571.31	2,499,218.00	(50,961.00)	-2.1%
Transfers of Direct Costs - Interfund		5750	(4,955,410.00)	(1,000,042.00)	2,211,016.93	(990,742.00)	(9,300.00)	0.9%
Professional/Consulting Services and Operating Expenditures		5800	10,783,691.00	13,918,112.00	6,943,033.31	13,855,479.00	62,633.00	0.5%
Communications		5900	202,534.00	217,614.00	101,498.39	216,333.00	1,281.00	0.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>26,037,292.00</b>	<b>53,199,278.00</b>	<b>27,198,183.41</b>	<b>56,232,680.00</b>	<b>(3,033,402.00)</b>	<b>-5.7%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	730,054.00	873,599.00	311,946.43	1,204,884.00	(331,285.00)	-37.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>730,054.00</b>	<b>873,599.00</b>	<b>311,946.43</b>	<b>1,204,884.00</b>	<b>(331,285.00)</b>	<b>-37.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	115,104.00	115,104.00	48,954.00	115,104.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			115,104.00	115,104.00	48,954.00	115,104.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	10,940,897.00	5,751,243.00	322,664.58	5,827,420.00	(76,177.00)	-1.3%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			10,940,897.00	5,751,243.00	322,664.58	5,827,420.00	(76,177.00)	-1.3%
TOTAL, EXPENDITURES			263,960,578.00	293,601,509.00	126,212,437.60	297,967,686.00	(4,366,177.00)	-1.5%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	400.00	400.00	(400.00)	New
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	8,972,017.00	8,972,416.00	3,568,388.79	9,245,360.00	(272,944.00)	-3.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			8,972,017.00	8,972,416.00	3,568,788.79	9,245,760.00	(273,344.00)	-3.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	98,932,535.00	108,337,528.00	0.00	108,714,273.00	376,745.00	0.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			98,932,535.00	108,337,528.00	0.00	108,714,273.00	376,745.00	0.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			89,960,518.00	99,365,112.00	(3,568,788.79)	99,468,513.00	(103,401.00)	-0.1%

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>A. REVENUES</b>								
1) LCFF Sources		8010-8099	508,694,744.00	512,101,801.00	192,333,230.32	512,454,174.00	352,373.00	0.1%
2) Federal Revenue		8100-8299	35,144,536.00	38,961,848.00	13,386,924.26	39,122,288.00	160,440.00	0.4%
3) Other State Revenue		8300-8599	118,487,129.00	148,254,022.00	76,482,841.77	148,929,698.00	675,676.00	0.5%
4) Other Local Revenue		8600-8799	19,676,506.00	18,955,325.00	8,819,305.01	22,719,837.00	3,764,512.00	19.9%
5) TOTAL, REVENUES			682,002,915.00	718,272,996.00	291,022,301.36	723,225,997.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	299,015,162.00	304,863,639.00	161,948,369.50	303,362,059.00	1,501,580.00	0.5%
2) Classified Salaries		2000-2999	121,269,031.00	118,802,555.00	64,061,443.51	118,029,423.00	773,132.00	0.7%
3) Employee Benefits		3000-3999	227,443,205.00	223,925,478.00	100,803,672.77	222,797,254.00	1,128,224.00	0.5%
4) Books and Supplies		4000-4999	32,448,249.00	44,288,597.00	10,484,531.76	45,148,413.00	(859,816.00)	-1.9%
5) Services and Other Operating Expenditures		5000-5999	65,479,798.00	91,754,435.00	48,917,055.07	96,035,189.00	(4,280,754.00)	-4.7%
6) Capital Outlay		6000-6999	3,313,005.00	3,711,226.00	562,391.17	3,822,435.00	(111,209.00)	-3.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,397,888.00	1,397,888.00	743,718.00	1,397,888.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,822,496.00)	(2,784,419.00)	(1,207,038.18)	(2,749,742.00)	(34,677.00)	1.2%
9) TOTAL, EXPENDITURES			747,543,842.00	785,959,399.00	386,314,143.60	787,842,919.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(65,540,927.00)	(67,686,403.00)	(95,291,842.24)	(64,616,922.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	3,500.00	0.00	3,500.00	0.00	0.0%
b) Transfers Out		7600-7629	8,972,017.00	8,994,151.00	3,576,536.64	9,268,426.00	(274,275.00)	-3.0%
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			(8,972,017.00)	(8,990,651.00)	(3,576,536.64)	(9,264,926.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(74,512,944.00)	(76,677,054.00)	(98,868,378.88)	(73,881,848.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	283,016,195.43	283,016,198.00		283,016,198.00	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)			283,016,195.43	283,016,198.00		283,016,198.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			283,016,195.43	283,016,198.00		283,016,198.00		
2) Ending Balance, June 30 (E + F1e)			208,503,251.43	206,339,144.00		209,134,350.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	205,000.00	205,000.00		205,000.00		
Stores		9712	92,094.28	117,603.00		117,603.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	62,377,069.82	77,164,941.00		75,294,530.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Commitments		9760	19,178,205.63	25,063,175.00		27,710,975.00		
Bus Replacement Plan	0000	9760	4,306,735.57					
Technology Device Refresh and Enhancements	0000	9760	7,588,664.06					
Textbook Adoptions	0000	9760	7,089,054.00					
Carryover of Unspent Supplemental Grants	0000	9760	193,752.00					
Bus Replacement Plan	0000	9760		8,568,172.00		8,568,172.00		
Technology Device Refresh and Enhancements	0000	9760		7,568,664.00		7,568,664.00		
Carryover of Unspent Supplemental and Concentration Grants	0000	9760		4,680,454.00		5,393,967.00		
Textbook Adoptions	0000	9760		4,245,885.00		6,180,172.00		
Bus Replacement Plan	0000	9760				8,568,172.00		
Technology Device Refresh and Enhancements	0000	9760				7,568,664.00		
Carryover of Unspent Supplemental and Concentration Grants	0000	9760				5,393,967.00		
Textbook Adoptions	0000	9760				6,180,172.00		
d) Assigned								
Other Assignments		9780	13,314,028.53	10,699,414.00		1,613,355.00		
ERP Implementation	0000	9780	699,413.59					
Contingency for Federal Funds	0000	9780	10,000,000.00					
Additional Unspent Supplemental and Concentration Grants	0000	9780	2,614,614.94					
ERP Implementation	0000	9780		699,414.00				
Contingency for Federal Funds	0000	9780		10,000,000.00				
ERP Implementation	0000	9780				692,914.00		
Additional Unspent Supplemental and Concentration Grants	0000	9780				920,441.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	15,130,317.20	15,899,071.00		15,942,226.92		
Unassigned/Unappropriated Amount		9790	98,206,535.97	77,189,940.00		88,250,660.08		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	317,900,724.00	298,547,722.00	161,700,584.00	298,928,047.00	380,325.00	0.1%
Education Protection Account State Aid - Current Year		8012	75,720,913.00	94,132,224.00	46,732,951.00	94,110,847.00	(21,377.00)	0.0%
State Aid - Prior Years		8019	0.00	1,781.00	0.00	1,781.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	785,513.00	771,970.00	0.00	771,970.00	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	120,675,380.00	124,083,757.00	0.00	124,083,757.00	0.00	0.0%
Unsecured Roll Taxes		8042	4,328,855.00	4,274,261.00	0.00	4,274,261.00	0.00	0.0%
Prior Years' Taxes		8043	1,490,345.00	1,009,178.00	0.00	1,009,178.00	0.00	0.0%
Supplemental Taxes		8044	2,442,768.00	3,135,028.00	0.00	3,135,028.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	19,721,525.00	21,757,832.00	18,535.81	21,757,832.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	274,972.00	320,412.00	12,489.89	320,412.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	16,590.00	0.00	16.14	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(8,295.00)	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			543,349,290.00	548,034,165.00	208,464,576.84	548,393,113.00	358,948.00	0.1%
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	(37,308,851.00)	(38,586,673.00)	(16,131,346.52)	(38,593,248.00)	(6,575.00)	0.0%
Property Taxes Transfers		8097	2,654,305.00	2,654,309.00	0.00	2,654,309.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			508,694,744.00	512,101,801.00	192,333,230.32	512,454,174.00	352,373.00	0.1%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	10,021,892.00	10,021,892.00	0.00	10,021,892.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,084,003.00	1,084,003.00	2,130.00	1,084,003.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	1,540,483.00	524,879.15	1,652,593.00	112,110.00	7.3%
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	17,032,541.00	19,165,905.00	8,826,114.91	19,165,742.00	(163.00)	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	2,296,088.00	2,621,018.00	943,763.00	2,621,018.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	505,345.00	347,569.00	197,504.60	348,127.00	558.00	0.2%
Title III, English Learner Program	4203	8290	966,585.00	781,025.00	440,241.94	781,025.00	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	2,658,004.00	2,848,985.00	1,960,317.59	2,896,920.00	47,935.00	1.7%
Career and Technical Education	3500-3599	8290	489,549.00	453,170.00	453,170.00	453,170.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	90,529.00	97,798.00	38,803.07	97,798.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			35,144,536.00	38,961,848.00	13,386,924.26	39,122,288.00	160,440.00	0.4%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	34,836,904.00	34,841,640.00	20,595,585.37	34,942,815.00	101,175.00	0.3%
Prior Years	6500	8319	0.00	0.00	(3,001.00)	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	(29,781.90)	(29,782.00)	(29,782.00)	New
Mandated Costs Reimbursements		8550	1,827,952.00	1,841,046.00	1,841,046.00	1,841,046.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	10,442,431.00	9,822,801.00	3,239,817.85	10,056,291.00	233,490.00	2.4%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	17,453,460.00	33,246,888.00	24,499,218.00	33,246,888.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	4,028,649.00	4,028,649.00	0.00	4,028,649.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,923,854.00	2,127,604.00	2,127,604.00	2,127,604.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	169,926.00	151,298.00	209,072.00	151,298.00	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	5,852,611.00	6,935,277.00	4,328,530.00	6,935,277.00	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	41,951,342.00	55,258,819.00	19,674,751.45	55,629,612.00	370,793.00	0.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>118,487,129.00</b>	<b>148,254,022.00</b>	<b>76,482,841.77</b>	<b>148,929,698.00</b>	<b>675,676.00</b>	<b>0.5%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	8,400,000.00	6,825,000.00	2,397,259.82	6,825,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	50,000.00	(1,569,949.36)	(50,000.00)	(100,000.00)	-200.0%
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%

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Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,661,800.00	1,661,800.00	37,786.78	1,661,800.00	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	950,521.00	928,391.00	367,509.81	929,011.00	620.00	0.1%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	8,295.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	8,183,571.00	9,017,815.00	7,586,697.96	12,881,707.00	3,863,892.00	42.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	472,319.00	472,319.00	0.00	472,319.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>19,676,506.00</b>	<b>18,955,325.00</b>	<b>8,819,305.01</b>	<b>22,719,837.00</b>	<b>3,764,512.00</b>	<b>19.9%</b>
<b>TOTAL, REVENUES</b>			<b>682,002,915.00</b>	<b>718,272,996.00</b>	<b>291,022,301.36</b>	<b>723,225,997.00</b>	<b>4,953,001.00</b>	<b>0.7%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	237,591,765.00	240,319,575.00	127,213,628.93	238,633,552.00	1,686,023.00	0.7%
Certificated Pupil Support Salaries		1200	21,031,334.00	22,285,253.00	12,219,822.94	22,614,084.00	(328,831.00)	-1.5%
Certificated Supervisors' and Administrators' Salaries		1300	28,056,377.00	28,695,547.00	16,757,155.19	28,617,459.00	78,088.00	0.3%
Other Certificated Salaries		1900	12,335,686.00	13,563,264.00	5,757,762.44	13,496,964.00	66,300.00	0.5%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>299,015,162.00</b>	<b>304,863,639.00</b>	<b>161,948,369.50</b>	<b>303,362,059.00</b>	<b>1,501,580.00</b>	<b>0.5%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	32,504,181.00	29,943,675.00	15,649,198.07	30,288,290.00	(344,615.00)	-1.2%
Classified Support Salaries		2200	45,855,514.00	45,617,558.00	24,287,301.08	44,551,625.00	1,065,933.00	2.3%
Classified Supervisors' and Administrators' Salaries		2300	12,904,433.00	12,806,982.00	7,330,750.24	12,767,023.00	39,959.00	0.3%
Clerical, Technical and Office Salaries		2400	24,712,317.00	24,948,549.00	13,990,415.96	24,898,913.00	49,636.00	0.2%
Other Classified Salaries		2900	5,292,586.00	5,485,791.00	2,803,778.16	5,523,572.00	(37,781.00)	-0.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>121,269,031.00</b>	<b>118,802,555.00</b>	<b>64,061,443.51</b>	<b>118,029,423.00</b>	<b>773,132.00</b>	<b>0.7%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	78,295,347.00	78,737,022.00	29,053,103.94	78,607,718.00	129,304.00	0.2%
PERS		3201-3202	33,277,772.00	32,891,402.00	17,284,529.76	32,266,488.00	624,914.00	1.9%
OASDI/Medicare/Alternative		3301-3302	13,816,099.00	13,827,710.00	7,358,504.64	13,747,457.00	80,253.00	0.6%
Health and Welfare Benefits		3401-3402	79,303,779.00	75,593,886.00	35,014,834.57	75,356,181.00	237,705.00	0.3%
Unemployment Insurance		3501-3502	205,472.00	205,691.00	110,083.17	204,105.00	1,586.00	0.8%

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)
Workers' Compensation		3601-3602	7,541,648.00	7,582,519.00	4,029,316.85	7,536,893.00	45,626.00	0.6%
OPEB, Allocated		3701-3702	9,153,605.00	9,154,358.00	4,835,456.94	9,111,529.00	42,829.00	0.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,849,483.00	5,932,890.00	3,117,842.90	5,966,883.00	(33,993.00)	-0.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>227,443,205.00</b>	<b>223,925,478.00</b>	<b>100,803,672.77</b>	<b>222,797,254.00</b>	<b>1,128,224.00</b>	<b>0.5%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	5,719,829.00	14,890,526.00	2,234,327.69	13,036,480.00	1,854,046.00	12.5%
Books and Other Reference Materials		4200	1,613,760.00	1,800,527.00	351,654.84	1,677,555.00	122,972.00	6.8%
Materials and Supplies		4300	20,501,474.00	22,419,727.00	5,164,015.96	22,402,176.00	17,551.00	0.1%
Noncapitalized Equipment		4400	4,613,186.00	5,177,817.00	2,734,533.27	8,032,202.00	(2,854,385.00)	-55.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>32,448,249.00</b>	<b>44,288,597.00</b>	<b>10,484,531.76</b>	<b>45,148,413.00</b>	<b>(859,816.00)</b>	<b>-1.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	18,332,156.00	35,605,730.00	16,788,687.25	38,609,369.00	(3,003,639.00)	-8.4%
Travel and Conferences		5200	1,852,747.00	2,207,900.00	777,594.44	2,285,409.00	(77,509.00)	-3.5%
Dues and Memberships		5300	371,869.00	475,448.00	385,044.24	481,018.00	(5,570.00)	-1.2%
Insurance		5400-5450	6,002,895.00	6,122,480.00	3,323,135.81	6,147,971.00	(25,491.00)	-0.4%
Operations and Housekeeping Services		5500	11,035,244.00	11,035,244.00	5,567,486.71	11,035,244.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,905,396.00	2,231,191.00	1,094,692.72	2,290,899.00	(59,708.00)	-2.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(6,529,702.00)	(2,567,113.00)	1,624,539.05	(2,548,365.00)	(18,748.00)	0.7%
Professional/Consulting Services and Operating Expenditures		5800	30,584,002.00	34,832,507.00	18,660,167.20	35,933,224.00	(1,100,717.00)	-3.2%
Communications		5900	1,925,191.00	1,811,048.00	695,707.65	1,800,420.00	10,628.00	0.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>65,479,798.00</b>	<b>91,754,435.00</b>	<b>48,917,055.07</b>	<b>96,035,189.00</b>	<b>(4,280,754.00)</b>	<b>-4.7%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	3,313,005.00	3,711,226.00	562,391.17	3,822,435.00	(111,209.00)	-3.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>3,313,005.00</b>	<b>3,711,226.00</b>	<b>562,391.17</b>	<b>3,822,435.00</b>	<b>(111,209.00)</b>	<b>-3.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	115,104.00	115,104.00	48,954.00	115,104.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,282,784.00	1,282,784.00	694,764.00	1,282,784.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%

2025-26 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>Transfers of Pass-Through Revenues</b>								
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%
<b>Special Education SELPA Transfers of Apportionments</b>								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
<b>ROC/P Transfers of Apportionments</b>								
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%
<b>Debt Service</b>								
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)			1,397,888.00	1,397,888.00	743,718.00	1,397,888.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(2,822,496.00)	(2,784,419.00)	(1,207,038.18)	(2,749,742.00)	(34,677.00)	1.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,822,496.00)	(2,784,419.00)	(1,207,038.18)	(2,749,742.00)	(34,677.00)	1.2%
TOTAL, EXPENDITURES			747,543,842.00	785,959,399.00	386,314,143.60	787,842,919.00	(1,883,520.00)	-0.2%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	3,500.00	0.00	3,500.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	3,500.00	0.00	3,500.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	400.00	400.00	(400.00)	New
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	8,972,017.00	8,994,151.00	3,576,136.64	9,268,026.00	(273,875.00)	-3.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			8,972,017.00	8,994,151.00	3,576,536.64	9,268,426.00	(274,275.00)	-3.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
<b>State Apportionments</b>								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								

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 from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(8,972,017.00)	(8,990,651.00)	(3,576,536.64)	(9,264,926.00)	274,275.00	-3.1%

Resource	Description	2025-26 Projected Totals
2600	Expanded Learning Opportunities Program	28,393,708.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	128,621.00
6019	Student Support and Professional Development Discretionary Block Grant (SSPDDBG)	10,405,904.00
6211	Literacy Coaches and Reading Specialists Grant Program	569,794.00
6266	Educator Effectiveness, FY 2021-22	33,552.00
6300	Lottery: Instructional Materials	1.00
6318	Antibias Education Grant	4,374.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	4,102,686.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	475,422.00
7085	Learning Communities for School Success Program	1.00
7311	Classified School Employee Professional Development Block Grant	1.00
7399	LCFF Equity Multiplier	6,069,093.00
7435	Learning Recovery Emergency Block Grant	2,080,052.00
7810	Other Restricted State	233,797.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	6,412,255.00
9010	Other Restricted Local	16,385,269.00
<b>Total, Restricted Balance</b>		<b>75,294,530.00</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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	2,400,000.00	2,400,000.00	(495.51)	2,400,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,400,000.00	2,400,000.00	(495.51)	2,400,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	511,447.00	511,447.00	0.00	511,447.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,888,553.00	1,888,553.00	0.00	1,888,553.00	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			2,400,000.00	2,400,000.00	0.00	2,400,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	(495.51)	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(495.51)	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>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,774,612.94	2,774,613.00		2,774,613.00	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)			2,774,612.94	2,774,613.00		2,774,613.00		
d) Other Restatements		9795	495.51	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,775,108.45	2,774,613.00		2,774,613.00		
2) Ending Balance, June 30 (E + F1e)			2,775,108.45	2,774,613.00		2,774,613.00		
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	2,775,108.45	2,774,613.00		2,774,613.00		
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		
<b>REVENUES</b>								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	1,049,745.00	1,049,745.00	0.00	1,049,745.00	0.00	0.0%
Interest		8660	704.00	704.00	0.00	704.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(495.51)	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,349,551.00	1,349,551.00	0.00	1,349,551.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			<b>2,400,000.00</b>	<b>2,400,000.00</b>	<b>(495.51)</b>	<b>2,400,000.00</b>		

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<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Materials and Supplies		4300	466,239.00	466,239.00	0.00	466,239.00	0.00	0.0%
Noncapitalized Equipment		4400	45,208.00	45,208.00	0.00	45,208.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			511,447.00	511,447.00	0.00	511,447.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	62,390.00	62,390.00	0.00	62,390.00	0.00	0.0%
Insurance		5400-5450	259.00	259.00	0.00	259.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	259.00	259.00	0.00	259.00	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	1,825,645.00	1,825,645.00	0.00	1,825,645.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,888,553.00	1,888,553.00	0.00	1,888,553.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,400,000.00	2,400,000.00	0.00	2,400,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Project Year Totals
8210	Student Activity Funds	2,774,613.00
Total, Restricted Balance		2,774,613.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	3,415,812.00	3,326,720.00	1,889,183.50	3,328,299.00	1,579.00	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	381,680.00	468,710.00	192,604.02	468,700.00	(10.00)	0.0%
4) Other Local Revenue		8600-8799	22,127.00	22,664.00	(17,897.56)	22,664.00	0.00	0.0%
5) TOTAL, REVENUES			3,819,619.00	3,818,094.00	2,063,889.96	3,819,663.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,678,411.00	1,672,142.00	936,890.23	1,730,756.00	(58,614.00)	-3.5%
2) Classified Salaries		2000-2999	263,093.00	268,093.00	160,868.83	290,346.00	(22,253.00)	-8.3%
3) Employee Benefits		3000-3999	985,495.00	1,032,411.00	492,349.37	1,067,288.00	(34,877.00)	-3.4%
4) Books and Supplies		4000-4999	34,626.00	35,652.00	11,510.00	36,872.00	(1,220.00)	-3.4%
5) Services and Other Operating Expenditures		5000-5999	401,486.00	423,834.00	199,450.15	448,014.00	(24,180.00)	-5.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	5,200.00	6,513.00	0.00	6,655.00	(142.00)	-2.2%
9) TOTAL, EXPENDITURES			3,368,311.00	3,438,645.00	1,801,068.58	3,579,931.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			451,308.00	379,449.00	262,821.38	239,732.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	322,000.00	325,500.00	18,523.87	325,500.00	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			(322,000.00)	(325,500.00)	(18,523.87)	(325,500.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			129,308.00	53,949.00	244,297.51	(85,768.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,292,316.12	1,292,318.00		1,292,318.00	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)			1,292,316.12	1,292,318.00		1,292,318.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,292,316.12	1,292,318.00		1,292,318.00		
2) Ending Balance, June 30 (E + F1e)			1,421,624.12	1,346,267.00		1,206,550.00		
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	306,741.78	357,359.00		353,033.00		
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	1,114,882.34	988,908.00		853,517.00		

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)
Reserve for Economic Uncertainties	0000	9780		197,781.60				
LCFF	0000	9780		791,126.40				
Reserve for Economic Uncertainties	0000	9780	222,976.47					
LCFF	0000	9780	891,905.87					
Reserve for Economic Uncertainties	0000	9780				170,703.40		
LCFF	0000	9780				682,813.60		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	2,023,630.00	1,802,724.00	1,037,068.00	1,804,168.00	1,444.00	0.1%
Education Protection Account State Aid - Current Year		8012	606,182.00	731,593.00	375,600.00	731,593.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	80,314.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	786,000.00	792,403.00	396,201.50	792,538.00	135.00	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			3,415,812.00	3,326,720.00	1,889,183.50	3,328,299.00	1,579.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040,							
	3060,							
	3061,							
	3150,							
	3155,							
Other Every Student Succeeds Act		8290					0.00	
	3182,							
	4037,							
	4124,							
	4126,							
	4127,							
	5630		0.00	0.00	0.00	0.00		0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	135,405.00	131,311.00	48,585.07	131,301.00	(10.00)	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	11,842.00	12,169.00	12,169.00	12,169.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	68,885.00	67,044.00	21,270.95	67,044.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	38,076.00	39,877.00	21,933.00	39,877.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	127,472.00	218,309.00	88,646.00	218,309.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>381,680.00</b>	<b>468,710.00</b>	<b>192,604.02</b>	<b>468,700.00</b>	<b>(10.00)</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
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	13,000.00	13,000.00	(13,024.00)	13,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(6,518.56)	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	6,994.00	7,531.00	0.00	7,531.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	2,133.00	2,133.00	1,645.00	2,133.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>22,127.00</b>	<b>22,664.00</b>	<b>(17,897.56)</b>	<b>22,664.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>3,819,619.00</b>	<b>3,818,094.00</b>	<b>2,063,889.96</b>	<b>3,819,663.00</b>		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,270,496.00	1,262,079.00	692,646.15	1,301,475.00	(39,396.00)	-3.1%
Certificated Pupil Support Salaries		1200	88,537.00	92,339.00	53,825.89	96,653.00	(4,314.00)	-4.7%
Certificated Supervisors' and Administrators' Salaries		1300	293,836.00	293,836.00	179,983.16	308,542.00	(14,706.00)	-5.0%

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 Certificated Salaries		1900	25,542.00	23,888.00	10,435.03	24,086.00	(198.00)	-0.8%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,678,411.00</b>	<b>1,672,142.00</b>	<b>936,890.23</b>	<b>1,730,756.00</b>	<b>(58,614.00)</b>	<b>-3.5%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	142,454.00	142,454.00	81,309.24	149,567.00	(7,113.00)	-5.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	120,639.00	125,639.00	79,559.59	140,779.00	(15,140.00)	-12.1%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>263,093.00</b>	<b>268,093.00</b>	<b>160,868.83</b>	<b>290,346.00</b>	<b>(22,253.00)</b>	<b>-8.3%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	354,007.00	366,354.00	143,347.51	374,600.00	(8,246.00)	-2.3%
PERS		3201-3202	146,600.00	151,497.00	88,907.03	162,218.00	(10,721.00)	-7.1%
OASDI/Medicare/Alternative		3301-3302	60,083.00	61,693.00	35,536.44	67,670.00	(5,977.00)	-9.7%
Health and Welfare Benefits		3401-3402	343,868.00	369,487.00	178,660.88	376,842.00	(7,355.00)	-2.0%
Unemployment Insurance		3501-3502	937.00	936.00	530.36	973.00	(37.00)	-4.0%
Workers' Compensation		3601-3602	34,812.00	34,789.00	19,637.75	36,232.00	(1,443.00)	-4.1%
OPEB, Allocated		3701-3702	7,277.00	8,484.00	4,496.42	8,367.00	117.00	1.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	37,911.00	39,171.00	21,232.98	40,386.00	(1,215.00)	-3.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>985,495.00</b>	<b>1,032,411.00</b>	<b>492,349.37</b>	<b>1,067,288.00</b>	<b>(34,877.00)</b>	<b>-3.4%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	6,000.00	6,600.00	731.02	4,600.00	2,000.00	30.3%
Materials and Supplies		4300	27,500.00	27,926.00	10,778.98	31,146.00	(3,220.00)	-11.5%
Noncapitalized Equipment		4400	1,126.00	1,126.00	0.00	1,126.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>34,626.00</b>	<b>35,652.00</b>	<b>11,510.00</b>	<b>36,872.00</b>	<b>(1,220.00)</b>	<b>-3.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	4,000.00	7,447.00	3,119.89	7,447.00	0.00	0.0%
Dues and Memberships		5300	15,614.00	12,364.00	1,399.00	12,244.00	120.00	1.0%
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	1,000.00	1,000.00	332.64	1,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	184,000.00	184,000.00	66,316.37	184,000.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	196,372.00	218,523.00	128,282.25	242,823.00	(24,300.00)	-11.1%
Communications		5900	500.00	500.00	0.00	500.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>401,486.00</b>	<b>423,834.00</b>	<b>199,450.15</b>	<b>448,014.00</b>	<b>(24,180.00)</b>	<b>-5.7%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	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%

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)
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	5,200.00	6,513.00	0.00	6,655.00	(142.00)	-2.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			5,200.00	6,513.00	0.00	6,655.00	(142.00)	-2.2%
TOTAL, EXPENDITURES			3,368,311.00	3,438,645.00	1,801,068.58	3,579,931.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	322,000.00	325,500.00	18,523.87	325,500.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			322,000.00	325,500.00	18,523.87	325,500.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(322,000.00)	(325,500.00)	(18,523.87)	(325,500.00)		

Resource	Description	2025-26 Projected Totals
6019	Student Support and Professional Development Discretionary Block Grant (SSPDDBG)	80,368.00
6300	Lottery: Instructional Materials	61,416.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	11,559.00
7412	A-G Access/Success Grant	1.00
7413	A-G Learning Loss Mitigation Grant	1.00
7435	Learning Recovery Emergency Block Grant	89,380.00
9010	Other Restricted Local	110,307.00
Total, Restricted Balance		353,033.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	830,583.00	826,288.00	305,726.56	826,226.00	(62.00)	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			830,583.00	826,288.00	305,726.56	826,226.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	830,583.00	826,288.00	305,726.56	826,226.00	62.00	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			830,583.00	826,288.00	305,726.56	826,226.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	830,583.00	826,288.00	305,726.56	826,226.00	(62.00)	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			830,583.00	826,288.00	305,726.56	826,226.00	(62.00)	0.0%
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			<b>830,583.00</b>	<b>826,288.00</b>	<b>305,726.56</b>	<b>826,226.00</b>		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	830,583.00	826,288.00	305,726.56	826,226.00	62.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			830,583.00	826,288.00	305,726.56	826,226.00	62.00	0.0%
<b>TOTAL, EXPENDITURES</b>			<b>830,583.00</b>	<b>826,288.00</b>	<b>305,726.56</b>	<b>826,226.00</b>		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	398,195.00	358,034.00	0.00	354,287.00	(3,747.00)	-1.0%
3) Other State Revenue		8300-8599	4,091,725.00	4,169,412.00	1,964,904.00	4,169,412.00	0.00	0.0%
4) Other Local Revenue		8600-8799	174,800.00	177,575.00	69,259.43	177,575.00	0.00	0.0%
5) TOTAL, REVENUES			4,664,720.00	4,705,021.00	2,034,163.43	4,701,274.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,354,863.00	1,375,644.00	774,068.58	1,400,511.00	(24,867.00)	-1.8%
2) Classified Salaries		2000-2999	552,308.00	565,849.00	311,951.81	563,542.00	2,307.00	0.4%
3) Employee Benefits		3000-3999	1,023,948.00	1,030,376.00	453,200.49	1,043,664.00	(13,288.00)	-1.3%
4) Books and Supplies		4000-4999	143,533.00	180,630.00	151,249.81	209,519.00	(28,889.00)	-16.0%
5) Services and Other Operating Expenditures		5000-5999	1,568,062.00	1,610,934.00	953,477.31	1,606,665.00	4,269.00	0.3%
6) Capital Outlay		6000-6999	0.00	44,300.00	44,300.07	44,300.00	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	114,366.00	113,225.00	0.00	111,832.00	1,393.00	1.2%
9) TOTAL, EXPENDITURES			4,757,080.00	4,920,958.00	2,688,248.07	4,980,033.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(92,360.00)	(215,937.00)	(654,084.64)	(278,759.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(92,360.00)	(215,937.00)	(654,084.64)	(278,759.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,395,972.28	2,395,972.00		2,395,972.00	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)			2,395,972.28	2,395,972.00		2,395,972.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,395,972.28	2,395,972.00		2,395,972.00		
2) Ending Balance, June 30 (E + F1e)			2,303,612.28	2,180,035.00		2,117,213.00		
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	1,397,528.06	1,273,951.00		1,211,129.00		
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	906,084.22	906,084.00		906,084.00		

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		
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	6,700.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	391,495.00	358,034.00	0.00	354,287.00	(3,747.00)	-1.0%
TOTAL, FEDERAL REVENUE			398,195.00	358,034.00	0.00	354,287.00	(3,747.00)	-1.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	1,293,750.00	1,344,146.00	833,244.00	1,344,146.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	2,134,586.00	2,161,877.00	900,785.00	2,161,877.00	0.00	0.0%
All Other State Revenue	All Other	8590	663,389.00	663,389.00	230,875.00	663,389.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,091,725.00	4,169,412.00	1,964,904.00	4,169,412.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	74,800.00	74,800.00	20,399.00	74,800.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(10,771.61)	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	100,000.00	100,000.00	56,857.07	100,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	2,775.00	2,774.97	2,775.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			174,800.00	177,575.00	69,259.43	177,575.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			4,664,720.00	4,705,021.00	2,034,163.43	4,701,274.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	881,244.00	956,530.00	517,207.62	975,252.00	(18,722.00)	-2.0%
Certificated Pupil Support Salaries		1200	65,431.00	32,663.00	19,404.37	32,662.00	1.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	331,022.00	333,188.00	197,345.85	333,188.00	0.00	0.0%
Other Certificated Salaries		1900	77,166.00	53,263.00	40,110.74	59,409.00	(6,146.00)	-11.5%
TOTAL, CERTIFICATED SALARIES			1,354,863.00	1,375,644.00	774,068.58	1,400,511.00	(24,867.00)	-1.8%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	223,804.00	233,154.00	131,760.75	233,191.00	(37.00)	0.0%
Classified Support Salaries		2200	93,507.00	97,791.00	53,076.55	98,006.00	(215.00)	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	234,997.00	234,904.00	127,114.51	232,345.00	2,559.00	1.1%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			552,308.00	565,849.00	311,951.81	563,542.00	2,307.00	0.4%

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)
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	392,557.00	388,632.00	127,566.69	393,566.00	(4,934.00)	-1.3%
PERS		3201-3202	127,944.00	137,262.00	75,177.66	136,617.00	645.00	0.5%
OASDI/Medicare/Alternative		3301-3302	61,250.00	63,679.00	33,766.14	60,579.00	3,100.00	4.9%
Health and Welfare Benefits		3401-3402	332,186.00	325,625.00	153,641.94	336,615.00	(10,990.00)	-3.4%
Unemployment Insurance		3501-3502	922.00	953.00	531.75	956.00	(3.00)	-0.3%
Workers' Compensation		3601-3602	34,295.00	34,941.00	19,484.85	35,347.00	(406.00)	-1.2%
OPEB, Allocated		3701-3702	41,741.00	42,624.00	23,716.86	42,942.00	(318.00)	-0.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	33,053.00	36,660.00	19,314.60	37,042.00	(382.00)	-1.0%
TOTAL, EMPLOYEE BENEFITS			1,023,948.00	1,030,376.00	453,200.49	1,043,664.00	(13,288.00)	-1.3%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	14,865.00	3,909.00	5,132.80	5,740.00	(1,831.00)	-46.8%
Materials and Supplies		4300	98,758.00	126,238.00	67,223.17	123,594.00	2,644.00	2.1%
Noncapitalized Equipment		4400	29,910.00	50,483.00	78,893.84	80,185.00	(29,702.00)	-58.8%
TOTAL, BOOKS AND SUPPLIES			143,533.00	180,630.00	151,249.81	209,519.00	(28,889.00)	-16.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	23,163.00	10,865.00	1,559.52	10,865.00	0.00	0.0%
Dues and Memberships		5300	1,430.00	2,147.00	2,020.00	3,020.00	(873.00)	-40.7%
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	6,500.00	3,124.00	2,123.54	3,124.00	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	272,179.00	272,179.00	256,170.70	256,171.00	16,008.00	5.9%
Professional/Consulting Services and								
Operating Expenditures		5800	1,264,790.00	1,322,619.00	691,603.55	1,333,485.00	(10,866.00)	-0.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,568,062.00	1,610,934.00	953,477.31	1,606,665.00	4,269.00	0.3%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	44,300.00	44,300.07	44,300.00	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	44,300.00	44,300.07	44,300.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%

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		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	114,366.00	113,225.00	0.00	111,832.00	1,393.00	1.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			114,366.00	113,225.00	0.00	111,832.00	1,393.00	1.2%
<b>TOTAL, EXPENDITURES</b>			4,757,080.00	4,920,958.00	2,688,248.07	4,980,033.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
6371	CalWORKs for ROCP or Adult Education	799,154.00
9010	Other Restricted Local	411,975.00
Total, Restricted Balance		1,211,129.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,916,420.00	15,676,802.00	5,534,477.51	15,950,449.00	273,647.00	1.7%
3) Other State Revenue		8300-8599	6,550,269.00	7,101,200.00	4,776,118.46	7,721,036.00	619,836.00	8.7%
4) Other Local Revenue		8600-8799	4,681,537.00	4,903,980.00	1,685,065.95	4,945,198.00	41,218.00	0.8%
5) TOTAL, REVENUES			25,148,226.00	27,681,982.00	11,995,661.92	28,616,683.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	11,183,481.00	11,234,471.00	6,322,967.35	11,178,192.00	56,279.00	0.5%
2) Classified Salaries		2000-2999	6,403,654.00	6,358,070.00	3,467,957.15	6,289,679.00	68,391.00	1.1%
3) Employee Benefits		3000-3999	10,644,083.00	10,329,969.00	4,806,638.95	10,490,088.00	(160,119.00)	-1.6%
4) Books and Supplies		4000-4999	1,555,456.00	1,988,793.00	180,533.07	1,749,344.00	239,449.00	12.0%
5) Services and Other Operating Expenditures		5000-5999	392,645.00	2,389,151.00	238,037.44	4,577,611.00	(2,188,460.00)	-91.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,677,439.00	1,678,097.00	733,161.74	1,670,516.00	7,581.00	0.5%
9) TOTAL, EXPENDITURES			31,856,758.00	33,978,551.00	15,749,295.70	35,955,430.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,708,532.00)	(6,296,569.00)	(3,753,633.78)	(7,338,747.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	5,592,365.00	5,592,365.00	2,857,978.63	5,592,765.00	400.00	0.0%
b) Transfers Out		7600-7629	490,071.00	490,071.00	332,066.40	740,071.00	(250,000.00)	-51.0%
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			5,102,294.00	5,102,294.00	2,525,912.23	4,852,694.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,606,238.00)	(1,194,275.00)	(1,227,721.55)	(2,486,053.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,236,481.91	13,236,482.00		13,236,482.00	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)			13,236,481.91	13,236,482.00		13,236,482.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,236,481.91	13,236,482.00		13,236,482.00		
2) Ending Balance, June 30 (E + F1e)			11,630,243.91	12,042,207.00		10,750,429.00		
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	8,158,882.01	7,914,210.00		8,752,196.00		
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	3,471,361.90	4,127,997.00		1,998,233.00		
Other Assignments	0000	9780		4,127,997.00				
Other Assignments	0000	9780	3,471,361.90					
Other Assignments	0000	9780				1,998,233.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	650,500.00	650,500.00	265,302.02	900,500.00	250,000.00	38.4%
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	13,265,920.00	15,026,302.00	5,269,175.49	15,049,949.00	23,647.00	0.2%
<b>TOTAL, FEDERAL REVENUE</b>			<b>13,916,420.00</b>	<b>15,676,802.00</b>	<b>5,534,477.51</b>	<b>15,950,449.00</b>	<b>273,647.00</b>	<b>1.7%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	35,000.00	35,000.00	15,234.48	35,000.00	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	5,432,081.00	5,573,492.00	3,933,267.98	5,573,492.00	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	1,083,188.00	1,492,708.00	827,616.00	2,112,544.00	619,836.00	41.5%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>6,550,269.00</b>	<b>7,101,200.00</b>	<b>4,776,118.46</b>	<b>7,721,036.00</b>	<b>619,836.00</b>	<b>8.7%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	82,762.00	120,000.00	70,000.00	140.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	(23,724.00)	(23,723.80)	(23,724.00)	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	4,396,004.00	4,396,004.00	1,327,422.46	4,342,405.00	(53,599.00)	-1.2%
Interagency Services		8677	0.00	193,000.00	193,000.00	193,000.00	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	235,533.00	288,700.00	105,605.29	313,517.00	24,817.00	8.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,681,537.00</b>	<b>4,903,980.00</b>	<b>1,685,065.95</b>	<b>4,945,198.00</b>	<b>41,218.00</b>	<b>0.8%</b>
<b>TOTAL, REVENUES</b>			<b>25,148,226.00</b>	<b>27,681,982.00</b>	<b>11,995,661.92</b>	<b>28,616,683.00</b>		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	8,710,429.00	8,718,957.00	4,806,606.60	8,603,515.00	115,442.00	1.3%
Certificated Pupil Support Salaries		1200	488,042.00	500,108.00	331,835.60	576,044.00	(75,936.00)	-15.2%
Certificated Supervisors' and Administrators' Salaries		1300	590,999.00	577,943.00	356,008.01	577,942.00	1.00	0.0%
Other Certificated Salaries		1900	1,394,011.00	1,437,463.00	828,517.14	1,420,691.00	16,772.00	1.2%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>11,183,481.00</b>	<b>11,234,471.00</b>	<b>6,322,967.35</b>	<b>11,178,192.00</b>	<b>56,279.00</b>	<b>0.5%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	2,746,944.00	2,718,869.00	1,432,189.70	2,649,510.00	69,359.00	2.6%
Classified Support Salaries		2200	1,971,410.00	1,938,048.00	1,075,533.15	1,970,597.00	(32,549.00)	-1.7%
Classified Supervisors' and Administrators' Salaries		2300	221,431.00	221,432.00	129,168.83	221,432.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,462,280.00	1,472,208.00	825,078.15	1,440,690.00	31,518.00	2.1%
Other Classified Salaries		2900	1,589.00	7,513.00	5,987.32	7,450.00	63.00	0.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CLASSIFIED SALARIES			6,403,654.00	6,358,070.00	3,467,957.15	6,289,679.00	68,391.00	1.1%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	2,753,483.00	2,678,631.00	879,301.78	2,673,620.00	5,011.00	0.2%
PERS		3201-3202	2,195,190.00	2,268,790.00	1,215,063.02	2,253,308.00	15,482.00	0.7%
OASDI/Medicare/Alternative		3301-3302	816,937.00	796,288.00	433,717.10	795,824.00	464.00	0.1%
Health and Welfare Benefits		3401-3402	3,883,030.00	3,594,344.00	1,733,178.37	3,773,752.00	(179,408.00)	-5.0%
Unemployment Insurance		3501-3502	8,548.00	8,541.00	4,722.42	8,471.00	70.00	0.8%
Workers' Compensation		3601-3602	315,329.00	315,361.00	175,082.70	313,290.00	2,071.00	0.7%
OPEB, Allocated		3701-3702	410,171.00	410,135.00	225,007.80	408,851.00	1,284.00	0.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	261,395.00	257,879.00	140,565.76	262,972.00	(5,093.00)	-2.0%
TOTAL, EMPLOYEE BENEFITS			10,644,083.00	10,329,969.00	4,806,638.95	10,490,088.00	(160,119.00)	-1.6%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	33,118.00	37,319.00	(8,662.08)	19,292.00	18,027.00	48.3%
Materials and Supplies		4300	1,298,675.00	1,262,570.00	176,747.99	1,171,915.00	90,655.00	7.2%
Noncapitalized Equipment		4400	60,510.00	538,360.00	12,447.16	407,593.00	130,767.00	24.3%
Food		4700	163,153.00	150,544.00	0.00	150,544.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,555,456.00	1,988,793.00	180,533.07	1,749,344.00	239,449.00	12.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	99,744.00	125,564.00	61,580.44	138,324.00	(12,760.00)	-10.2%
Dues and Memberships		5300	3,395.00	6,837.00	1,394.08	5,767.00	1,070.00	15.7%
Insurance		5400-5450	3,010.00	3,010.00	1,875.00	2,744.00	266.00	8.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	145,636.00	148,163.00	91,485.13	116,900.00	31,263.00	21.1%
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	395.00	(395.00)	New
Professional/Consulting Services and								
Operating Expenditures		5800	137,460.00	2,102,145.00	79,978.01	4,309,549.00	(2,207,404.00)	-105.0%
Communications		5900	3,400.00	3,432.00	1,724.78	3,932.00	(500.00)	-14.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			392,645.00	2,389,151.00	238,037.44	4,577,611.00	(2,188,460.00)	-91.6%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	1,677,439.00	1,678,097.00	733,161.74	1,670,516.00	7,581.00	0.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,677,439.00	1,678,097.00	733,161.74	1,670,516.00	7,581.00	0.5%
TOTAL, EXPENDITURES			31,856,758.00	33,978,551.00	15,749,295.70	35,955,430.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	0.00	0.00	400.00	400.00	400.00	New
Other Authorized Interfund Transfers In		8919	5,592,365.00	5,592,365.00	2,857,578.63	5,592,365.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,592,365.00	5,592,365.00	2,857,978.63	5,592,765.00	400.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	490,071.00	490,071.00	332,066.40	740,071.00	(250,000.00)	-51.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			490,071.00	490,071.00	332,066.40	740,071.00	(250,000.00)	-51.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from 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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			5,102,294.00	5,102,294.00	2,525,912.23	4,852,694.00		

Resource	Description	2025-26 Projected Totals
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	126,244.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	215,685.00
6129	Early Education: Center-Based Reserve Account for Department of Social Services Programs	257,860.00
6130	Early Education: Center-Based Reserve Account	704,165.00
7810	Other Restricted State	2,746,407.00
9010	Other Restricted Local	4,701,835.00
Total, Restricted Balance		8,752,196.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	16,080,148.00	16,733,833.00	7,028,922.52	16,555,327.00	(178,506.00)	-1.1%
3) Other State Revenue		8300-8599	10,171,511.00	9,702,701.00	4,540,173.14	9,593,096.00	(109,605.00)	-1.1%
4) Other Local Revenue		8600-8799	1,036,690.00	1,308,099.00	236,186.02	927,410.00	(380,689.00)	-29.1%
5) TOTAL, REVENUES			27,288,349.00	27,744,633.00	11,805,281.68	27,075,833.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,618,169.00	8,417,423.00	4,376,869.17	8,282,566.00	134,857.00	1.6%
3) Employee Benefits		3000-3999	5,336,388.00	5,057,775.00	2,465,883.99	4,973,656.00	84,119.00	1.7%
4) Books and Supplies		4000-4999	14,803,200.00	14,639,948.00	6,461,083.16	14,403,948.00	236,000.00	1.6%
5) Services and Other Operating Expenditures		5000-5999	1,496,847.00	1,458,847.00	574,829.35	1,470,511.00	(11,664.00)	-0.8%
6) Capital Outlay		6000-6999	0.00	272,205.00	272,203.84	272,205.00	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	1,025,491.00	986,584.00	473,876.44	960,739.00	25,845.00	2.6%
9) TOTAL, EXPENDITURES			31,280,095.00	30,832,782.00	14,624,745.95	30,363,625.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,991,746.00)	(3,088,149.00)	(2,819,464.27)	(3,287,792.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,869,723.00	1,891,857.00	1,050,624.41	2,415,732.00	523,875.00	27.7%
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			1,869,723.00	1,891,857.00	1,050,624.41	2,415,732.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,122,023.00)	(1,196,292.00)	(1,768,839.86)	(872,060.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,595,587.31	22,595,588.00		22,595,588.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,595,587.31	22,595,588.00		22,595,588.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,595,587.31	22,595,588.00		22,595,588.00		
2) Ending Balance, June 30 (E + F1e)			20,473,564.31	21,399,296.00		21,723,528.00		
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	20,398,524.56	21,324,256.00		21,648,488.00		
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	75,039.75	75,040.00		75,040.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	14,540,448.00	15,207,385.00	7,028,922.52	15,028,879.00	(178,506.00)	-1.2%
Donated Food Commodities		8221	1,539,700.00	1,526,448.00	0.00	1,526,448.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			16,080,148.00	16,733,833.00	7,028,922.52	16,555,327.00	(178,506.00)	-1.1%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	10,171,511.00	9,702,701.00	4,540,173.14	9,593,096.00	(109,605.00)	-1.1%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,171,511.00	9,702,701.00	4,540,173.14	9,593,096.00	(109,605.00)	-1.1%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	377,933.00	364,758.00	1,057.68	5,000.00	(359,758.00)	-98.6%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	304,042.00	600,000.00	156,792.00	600,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(75,039.75)	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	354,715.00	343,341.00	153,376.09	322,410.00	(20,931.00)	-6.1%
TOTAL, OTHER LOCAL REVENUE			1,036,690.00	1,308,099.00	236,186.02	927,410.00	(380,689.00)	-29.1%
TOTAL, REVENUES			27,288,349.00	27,744,633.00	11,805,281.68	27,075,833.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	6,971,975.00	6,815,563.00	3,479,933.93	6,692,219.00	123,344.00	1.8%
Classified Supervisors' and Administrators' Salaries		2300	1,230,272.00	1,194,809.00	670,858.11	1,185,231.00	9,578.00	0.8%
Clerical, Technical and Office Salaries		2400	373,422.00	364,551.00	204,191.95	361,116.00	3,435.00	0.9%
Other Classified Salaries		2900	42,500.00	42,500.00	21,885.18	44,000.00	(1,500.00)	-3.5%
TOTAL, CLASSIFIED SALARIES			8,618,169.00	8,417,423.00	4,376,869.17	8,282,566.00	134,857.00	1.6%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	1,788,420.00	1,763,745.00	876,531.02	1,672,504.00	91,241.00	5.2%
OASDI/Medicare/Alternative		3301-3302	640,323.00	623,387.00	321,207.24	615,185.00	8,202.00	1.3%
Health and Welfare Benefits		3401-3402	2,291,055.00	2,074,338.00	960,078.47	2,096,915.00	(22,577.00)	-1.1%
Unemployment Insurance		3501-3502	4,184.00	4,070.00	2,120.61	4,018.00	52.00	1.3%
Workers' Compensation		3601-3602	153,983.00	150,917.00	78,319.54	148,526.00	2,391.00	1.6%
OPEB, Allocated		3701-3702	319,442.00	308,113.00	159,192.25	303,753.00	4,360.00	1.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	138,981.00	133,205.00	68,434.86	132,755.00	450.00	0.3%
TOTAL, EMPLOYEE BENEFITS			5,336,388.00	5,057,775.00	2,465,883.99	4,973,656.00	84,119.00	1.7%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	1,672,500.00	1,522,500.00	720,197.91	1,442,500.00	80,000.00	5.3%
Noncapitalized Equipment		4400	466,000.00	466,000.00	136,145.86	310,000.00	156,000.00	33.5%
Food		4700	12,664,700.00	12,651,448.00	5,604,739.39	12,651,448.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>14,803,200.00</b>	<b>14,639,948.00</b>	<b>6,461,083.16</b>	<b>14,403,948.00</b>	<b>236,000.00</b>	<b>1.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	27,000.00	17,000.00	6,060.59	17,000.00	0.00	0.0%
Dues and Memberships		5300	5,000.00	5,000.00	585.00	2,500.00	2,500.00	50.0%
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	735,965.00	735,965.00	146,867.34	735,965.00	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	477,182.00	486,582.00	280,610.88	502,446.00	(15,864.00)	-3.3%
Professional/Consulting Services and Operating Expenditures		5800	238,500.00	201,100.00	138,409.98	201,400.00	(300.00)	-0.1%
Communications		5900	13,200.00	13,200.00	2,295.56	11,200.00	2,000.00	15.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,496,847.00</b>	<b>1,458,847.00</b>	<b>574,829.35</b>	<b>1,470,511.00</b>	<b>(11,664.00)</b>	<b>-0.8%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	253,691.00	253,690.42	253,691.00	0.00	0.0%
Equipment Replacement		6500	0.00	18,514.00	18,513.42	18,514.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>272,205.00</b>	<b>272,203.84</b>	<b>272,205.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	1,025,491.00	986,584.00	473,876.44	960,739.00	25,845.00	2.6%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>1,025,491.00</b>	<b>986,584.00</b>	<b>473,876.44</b>	<b>960,739.00</b>	<b>25,845.00</b>	<b>2.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>31,280,095.00</b>	<b>30,832,782.00</b>	<b>14,624,745.95</b>	<b>30,363,625.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,869,723.00	1,891,857.00	1,050,624.41	2,415,732.00	523,875.00	27.7%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>1,869,723.00</b>	<b>1,891,857.00</b>	<b>1,050,624.41</b>	<b>2,415,732.00</b>	<b>523,875.00</b>	<b>27.7%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			1,869,723.00	1,891,857.00	1,050,624.41	2,415,732.00		

Resource	Description	2025-26 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	21,648,488.00
Total, Restricted Balance		21,648,488.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	190,000.00	308,673.00	12,064.84	308,673.00	0.00	0.0%
5) TOTAL, REVENUES			190,000.00	308,673.00	12,064.84	308,673.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	28,322.00	8,366.73	16,253.00	12,069.00	42.6%
3) Employee Benefits		3000-3999	0.00	4,095.00	1,058.36	2,308.00	1,787.00	43.6%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	56,000.00	(56,000.00)	New
5) Services and Other Operating Expenditures		5000-5999	1,416,266.00	205,257.00	0.00	539,257.00	(334,000.00)	-162.7%
6) Capital Outlay		6000-6999	1,000,000.00	2,576,900.00	1,385,687.98	2,546,284.00	30,616.00	1.2%
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			2,416,266.00	2,814,574.00	1,395,113.07	3,160,102.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,226,266.00)	(2,505,901.00)	(1,383,048.23)	(2,851,429.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,000,000.00	2,000,000.00	0.00	2,000,000.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(226,266.00)	(505,901.00)	(1,383,048.23)	(851,429.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,964,199.37	3,964,199.00		3,964,199.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,964,199.37	3,964,199.00		3,964,199.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,964,199.37	3,964,199.00		3,964,199.00		
2) Ending Balance, June 30 (E + F1e)			3,737,933.37	3,458,298.00		3,112,770.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,717,013.21	3,437,378.00		3,091,850.00		
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	20,920.16	20,920.00		20,920.00		
Reserve for Fair Market Value Cash	0000	9780		20,920.00				
Reserve for Fair Market Value Cash	0000	9780	20,920.16					
Reserve for Fair Market Value Cash	0000	9780				20,920.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	190,000.00	308,673.00	32,985.00	308,673.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(20,920.16)	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			190,000.00	308,673.00	12,064.84	308,673.00	0.00	0.0%
TOTAL, REVENUES			190,000.00	308,673.00	12,064.84	308,673.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	28,322.00	8,366.73	16,253.00	12,069.00	42.6%
TOTAL, CLASSIFIED SALARIES			0.00	28,322.00	8,366.73	16,253.00	12,069.00	42.6%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	2,168.00	640.07	1,243.00	925.00	42.7%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	14.00	4.16	6.00	8.00	57.1%
Workers' Compensation		3601-3602	0.00	507.00	0.00	253.00	254.00	50.1%
OPEB, Allocated		3701-3702	0.00	1,050.00	309.55	603.00	447.00	42.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	356.00	104.58	203.00	153.00	43.0%
TOTAL, EMPLOYEE BENEFITS			0.00	4,095.00	1,058.36	2,308.00	1,787.00	43.6%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	56,000.00	(56,000.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	56,000.00	(56,000.00)	New
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%

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	1,416,266.00	205,257.00	0.00	489,257.00	(284,000.00)	-138.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	50,000.00	(50,000.00)	New
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			1,416,266.00	205,257.00	0.00	539,257.00	(334,000.00)	-162.7%
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,000,000.00	2,071,377.00	1,372,923.70	2,454,901.00	(383,524.00)	-18.5%
Equipment		6400	0.00	505,523.00	12,764.28	91,383.00	414,140.00	81.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			1,000,000.00	2,576,900.00	1,385,687.98	2,546,284.00	30,616.00	1.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			2,416,266.00	2,814,574.00	1,395,113.07	3,160,102.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
<b>(a - b + c - d + e)</b>			2,000,000.00	2,000,000.00	0.00	2,000,000.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	3,091,850.00
Total, Restricted Balance		3,091,850.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,504.00	1,504.00	0.00	1,504.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,404,072.00	10,028,172.00	5,057,847.66	10,211,372.00	183,200.00	1.8%
5) TOTAL, REVENUES			3,405,576.00	10,029,676.00	5,057,847.66	10,212,876.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,325,313.00	1,482,225.00	739,951.19	1,364,815.00	117,410.00	7.9%
3) Employee Benefits		3000-3999	763,158.00	684,928.00	336,097.52	673,613.00	11,315.00	1.7%
4) Books and Supplies		4000-4999	0.00	72,475.00	8,357.53	152,495.00	(80,020.00)	-110.4%
5) Services and Other Operating Expenditures		5000-5999	1,705,316.00	1,031,308.00	(1,766,260.69)	1,073,291.00	(41,983.00)	-4.1%
6) Capital Outlay		6000-6999	0.00	131,956,296.00	48,121,730.32	176,821,675.00	(44,865,379.00)	-34.0%
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			3,793,787.00	135,227,232.00	47,439,875.87	180,085,889.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(388,211.00)	(125,197,556.00)	(42,382,028.21)	(169,873,013.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	322,000.00	18,938,759.00	18,635,282.40	62,715,876.00	43,777,117.00	231.2%
b) Transfers Out		7600-7629	0.00	16,042,194.00	16,042,193.53	59,819,311.00	(43,777,117.00)	-272.9%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	135,031,478.00	80,000,000.00	205,080,000.00	70,048,522.00	51.9%
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			322,000.00	137,928,043.00	82,593,088.87	207,976,565.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(66,211.00)	12,730,487.00	40,211,060.66	38,103,552.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	60,419,982.83	60,419,982.00		60,419,982.00	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)			60,419,982.83	60,419,982.00		60,419,982.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,419,982.83	60,419,982.00		60,419,982.00		
2) Ending Balance, June 30 (E + F1e)			60,353,771.83	73,150,469.00		98,523,534.00		
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	54,356,399.50	67,312,461.00		92,628,412.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
d) Assigned								
Other Assignments		9780	5,997,372.33	5,838,008.00		5,895,122.00		
Site Re-Use	0000	9780		5,838,008.00				
Site Re-Use	0000	9780	5,997,372.33					
Site Re-Use	0000	9780				5,895,122.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	1,504.00	1,504.00	0.00	1,504.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,504.00	1,504.00	0.00	1,504.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	7,360.02	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,277,519.00	2,277,519.00	948,005.58	2,277,519.00	0.00	0.0%
Interest		8660	708,000.00	3,673,860.00	759,257.00	3,673,860.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(346,073.59)	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	418,553.00	4,076,793.00	3,689,298.65	4,259,993.00	183,200.00	4.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,404,072.00	10,028,172.00	5,057,847.66	10,211,372.00	183,200.00	1.8%
<b>TOTAL, REVENUES</b>			<b>3,405,576.00</b>	<b>10,029,676.00</b>	<b>5,057,847.66</b>	<b>10,212,876.00</b>		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	56,280.00	37,014.00	0.00	33,832.00	3,182.00	8.6%
Classified Supervisors' and Administrators' Salaries		2300	837,191.00	861,310.00	502,992.83	839,936.00	21,374.00	2.5%
Clerical, Technical and Office Salaries		2400	431,842.00	443,547.00	178,230.04	362,142.00	81,405.00	18.4%
Other Classified Salaries		2900	0.00	140,354.00	58,728.32	128,905.00	11,449.00	8.2%
TOTAL, CLASSIFIED SALARIES			1,325,313.00	1,482,225.00	739,951.19	1,364,815.00	117,410.00	7.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	5,010.00	5,103.00	2,083.31	5,103.00	0.00	0.0%
PERS		3201-3202	350,396.00	328,281.00	164,302.29	306,566.00	21,715.00	6.6%
OASDI/Medicare/Alternative		3301-3302	96,730.00	108,248.00	53,023.91	102,919.00	5,329.00	4.9%
Health and Welfare Benefits		3401-3402	218,204.00	140,783.00	68,088.58	161,989.00	(21,206.00)	-15.1%
Unemployment Insurance		3501-3502	651.00	723.00	338.85	640.00	83.00	11.5%
Workers' Compensation		3601-3602	23,749.00	26,324.00	12,675.71	24,468.00	1,856.00	7.1%
OPEB, Allocated		3701-3702	49,092.00	54,369.00	25,289.43	50,824.00	3,545.00	6.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	19,326.00	21,097.00	10,295.44	21,104.00	(7.00)	0.0%
TOTAL, EMPLOYEE BENEFITS			763,158.00	684,928.00	336,097.52	673,613.00	11,315.00	1.7%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	46,752.00	3,753.14	73,772.00	(27,020.00)	-57.8%
Noncapitalized Equipment		4400	0.00	25,723.00	4,604.39	78,723.00	(53,000.00)	-206.0%
TOTAL, BOOKS AND SUPPLIES			0.00	72,475.00	8,357.53	152,495.00	(80,020.00)	-110.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	21,000.00	279.80	21,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	356,472.00	54,070.92	341,354.00	15,118.00	4.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	640,931.00	(1,956,822.00)	(2,227,637.00)	(1,975,821.00)	18,999.00	-1.0%
Professional/Consulting Services and Operating Expenditures		5800	1,064,385.00	2,610,348.00	406,488.46	2,685,948.00	(75,600.00)	-2.9%
Communications		5900	0.00	310.00	537.13	810.00	(500.00)	-161.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,705,316.00	1,031,308.00	(1,766,260.69)	1,073,291.00	(41,983.00)	-4.1%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	121,235,175.00	44,043,685.80	161,063,554.00	(39,828,379.00)	-32.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	10,721,121.00	4,078,044.52	15,758,121.00	(5,037,000.00)	-47.0%
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	131,956,296.00	48,121,730.32	176,821,675.00	(44,865,379.00)	-34.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,793,787.00	135,227,232.00	47,439,875.87	180,085,889.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	322,000.00	18,938,759.00	18,635,282.40	62,715,876.00	43,777,117.00	231.2%
(a) TOTAL, INTERFUND TRANSFERS IN			322,000.00	18,938,759.00	18,635,282.40	62,715,876.00	43,777,117.00	231.2%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	16,042,194.00	16,042,193.53	59,819,311.00	(43,777,117.00)	-272.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	16,042,194.00	16,042,193.53	59,819,311.00	(43,777,117.00)	-272.9%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	135,031,478.00	80,000,000.00	205,080,000.00	70,048,522.00	51.9%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	135,031,478.00	80,000,000.00	205,080,000.00	70,048,522.00	51.9%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			322,000.00	137,928,043.00	82,593,088.87	207,976,565.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	92,628,412.00
Total, Restricted Balance		92,628,412.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	1,802,500.00	827,455.00	1,920,000.00	117,500.00	6.5%
5) TOTAL, REVENUES			0.00	1,802,500.00	827,455.00	1,920,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	89,250.00	32,262.00	89,250.00	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	89,250.00	32,262.00	89,250.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	1,713,250.00	795,193.00	1,830,750.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	1,713,250.00	795,193.00	1,830,750.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,678,593.03	8,678,593.00		8,678,593.00	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)			8,678,593.03	8,678,593.00		8,678,593.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,678,593.03	8,678,593.00		8,678,593.00		
2) Ending Balance, June 30 (E + F1e)			8,678,593.03	10,391,843.00		10,509,343.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	8,637,195.83	10,350,446.00		10,467,946.00		
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	41,397.20	41,397.00		41,397.00		
Reserve for Fair Market Value Cash	0000	9780		41,397.00				
Reserve for Fair Market Value Cash	0000	9780	41,397.20					
Reserve for Fair Market Value Cash	0000	9780				41,397.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	2,500.00	82,919.00	320,000.00	317,500.00	12,700.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(41,397.20)	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	0.00	1,800,000.00	785,933.20	1,600,000.00	(200,000.00)	-11.1%
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	1,802,500.00	827,455.00	1,920,000.00	117,500.00	6.5%
TOTAL, REVENUES			0.00	1,802,500.00	827,455.00	1,920,000.00		
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OASDI/Medicare/Alternative		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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	89,250.00	32,262.00	89,250.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	89,250.00	32,262.00	89,250.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	89,250.00	32,262.00	89,250.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	10,467,946.00
Total, Restricted Balance		10,467,946.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	2,574,565.00	2,574,565.00	2,574,565.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	2,574,565.00	2,574,565.00	2,574,565.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	2,574,565.00	2,574,565.00	2,574,565.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	2,574,565.00	2,574,565.00	2,574,565.00	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	(2,574,565.00)	(2,574,565.00)	(2,574,565.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	0.00	2,574,565.00	2,574,565.00	2,574,565.00	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	2,574,565.00	2,574,565.00	2,574,565.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	2,574,565.00	2,574,565.00	2,574,565.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/County School Facilities Fund		8913	0.00	0.00	0.00	0.00	0.00	0.0%
From: All Other Funds								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	2,574,565.00	2,574,565.00	2,574,565.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	2,574,565.00	2,574,565.00	2,574,565.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	(2,574,565.00)	(2,574,565.00)	(2,574,565.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,624,876.00	4,624,876.00	0.00	4,624,876.00	0.00	0.0%
4) Other Local Revenue		8600-8799	76,738,603.00	76,738,603.00	(460,894.17)	76,738,603.00	0.00	0.0%
5) TOTAL, REVENUES			81,363,479.00	81,363,479.00	(460,894.17)	81,363,479.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	89,117,333.00	89,117,333.00	0.00	89,117,333.00	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			89,117,333.00	89,117,333.00	0.00	89,117,333.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(7,753,854.00)	(7,753,854.00)	(460,894.17)	(7,753,854.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(7,753,854.00)	(7,753,854.00)	(460,894.17)	(7,753,854.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	96,812,359.51	96,812,359.00		96,812,359.00	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)			96,812,359.51	96,812,359.00		96,812,359.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			96,812,359.51	96,812,359.00		96,812,359.00		
2) Ending Balance, June 30 (E + F1e)			89,058,505.51	89,058,505.00		89,058,505.00		
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	88,597,611.34	88,597,611.00		88,597,611.00		
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	460,894.17	460,894.00		460,894.00		
Reserve for Fair Market Value Cash	0000	9780		460,894.00				
Reserve for Fair Market Value Cash	0000	9780	460,894.17					
Reserve for Fair Market Value Cash	0000	9780				460,894.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	709,774.00	709,774.00	0.00	709,774.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	3,915,102.00	3,915,102.00	0.00	3,915,102.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			4,624,876.00	4,624,876.00	0.00	4,624,876.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	75,556,343.00	75,556,343.00	0.00	75,556,343.00	0.00	0.0%
Unsecured Roll		8612	1,182,260.00	1,182,260.00	0.00	1,182,260.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	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%
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	(460,894.17)	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			76,738,603.00	76,738,603.00	(460,894.17)	76,738,603.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			81,363,479.00	81,363,479.00	(460,894.17)	81,363,479.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	26,260.00	26,260.00	0.00	26,260.00	0.00	0.0%
Debt Service - Interest		7438	24,266,318.00	24,266,318.00	0.00	24,266,318.00	0.00	0.0%
Other Debt Service - Principal		7439	64,824,755.00	64,824,755.00	0.00	64,824,755.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			89,117,333.00	89,117,333.00	0.00	89,117,333.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			89,117,333.00	89,117,333.00	0.00	89,117,333.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	88,597,611.00
Total, Restricted Balance		88,597,611.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	27,050,450.00	27,150,500.00	15,441,913.29	27,150,500.00	0.00	0.0%
5) TOTAL, REVENUES			27,050,450.00	27,150,500.00	15,441,913.29	27,150,500.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	456,329.00	459,080.00	263,634.36	459,080.00	0.00	0.0%
3) Employee Benefits		3000-3999	280,368.00	354,667.00	259,277.66	287,833.00	66,834.00	18.8%
4) Books and Supplies		4000-4999	25,051.00	25,051.00	16,354.84	25,051.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	24,288,723.00	23,263,487.00	9,484,222.92	23,278,487.00	(15,000.00)	-0.1%
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			25,050,471.00	24,102,285.00	10,023,489.78	24,050,451.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)</b>			1,999,979.00	3,048,215.00	5,418,423.51	3,100,049.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			1,999,979.00	3,048,215.00	5,418,423.51	3,100,049.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	57,750,756.93	57,750,756.00		57,750,756.00	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)			57,750,756.93	57,750,756.00		57,750,756.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			57,750,756.93	57,750,756.00		57,750,756.00		
2) Ending Net Position, June 30 (E + F1e)			59,750,735.93	60,798,971.00		60,850,805.00		

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>Components of Ending Net Position</b>								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	48,794,962.57	49,843,198.00		49,895,032.00		
c) Unrestricted Net Position		9790	10,955,773.36	10,955,773.00		10,955,773.00		
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
<b>Sales</b>								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	850,000.00	850,000.00	582,743.00	850,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(307,527.42)	0.00	0.00	0.0%
<b>Fees and Contracts</b>								
In-District Premiums/Contributions		8674	25,531,000.00	26,289,000.00	15,156,020.58	26,289,000.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Local Revenue</b>								
All Other Local Revenue		8699	669,450.00	11,500.00	10,677.13	11,500.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			27,050,450.00	27,150,500.00	15,441,913.29	27,150,500.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			27,050,450.00	27,150,500.00	15,441,913.29	27,150,500.00		
<b>CERTIFICATED SALARIES</b>								
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%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	139,967.00	139,967.00	81,647.65	139,967.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	316,362.00	319,113.00	181,986.71	319,113.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			456,329.00	459,080.00	263,634.36	459,080.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	191.00	0.00	0.00	0.0%
PERS		3201-3202	119,660.00	120,398.00	60,083.47	120,398.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	33,568.00	33,702.00	21,218.01	33,508.00	194.00	0.6%
Health and Welfare Benefits		3401-3402	95,559.00	168,800.00	102,279.93	102,161.00	66,639.00	39.5%
Unemployment Insurance		3501-3502	219.00	220.00	127.04	219.00	1.00	0.5%
Workers' Compensation		3601-3602	8,168.00	8,217.00	4,595.23	8,217.00	0.00	0.0%
OPEB, Allocated		3701-3702	16,884.00	16,986.00	66,855.55	16,986.00	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	6,310.00	6,344.00	3,927.43	6,344.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			280,368.00	354,667.00	259,277.66	287,833.00	66,834.00	18.8%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	24,396.00	24,396.00	16,354.84	24,396.00	0.00	0.0%
Noncapitalized Equipment		4400	655.00	655.00	0.00	655.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>25,051.00</b>	<b>25,051.00</b>	<b>16,354.84</b>	<b>25,051.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,955,410.00	3,581,174.00	0.00	3,581,174.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	19,325,313.00	19,674,313.00	9,483,116.94	19,689,313.00	(15,000.00)	-0.1%
Communications		5900	8,000.00	8,000.00	1,105.98	8,000.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>24,288,723.00</b>	<b>23,263,487.00</b>	<b>9,484,222.92</b>	<b>23,278,487.00</b>	<b>(15,000.00)</b>	<b>-0.1%</b>
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>25,050,471.00</b>	<b>24,102,285.00</b>	<b>10,023,489.78</b>	<b>24,050,451.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	49,895,032.00
Total, Restricted Net Position		49,895,032.00

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)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	36,537.18	36,537.18	36,647.37	36,647.37	110.19	0.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>4. Total, District Regular ADA</b> <b>(Sum of Lines A1 through A3)</b>	36,537.18	36,537.18	36,647.37	36,647.37	110.19	0.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	85.25	85.25	82.43	82.43	(2.82)	-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	
<b>g. Total, District Funded County Program ADA</b> <b>(Sum of Lines A5a through A5f)</b>	85.25	85.25	82.43	82.43	(2.82)	-3.0%
<b>6. TOTAL DISTRICT ADA</b> <b>(Sum of Line A4 and Line A5g)</b>	36,622.43	36,622.43	36,729.80	36,729.80	107.37	0.0%
<b>7. Adults in Correctional Facilities</b>					0.00	
<b>8. Charter School ADA</b> <b>(Enter Charter School ADA using</b> <b>Tab C. Charter School ADA)</b>						

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>					0.00	
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	256.70	256.70	250.00	250.00	(6.70)	-3.0%
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
<b>f. Total, Charter School Funded County Program ADA</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	256.70	256.70	250.00	250.00	(6.70)	-3.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	256.70	256.70	250.00	250.00	(6.70)	-3.0%

San Juan Unified School District  
 2025-2026 Cashflow Report  
 General Fund  
 January  
 Actuals through the Month of:

	July	August	September	October	November	December	January	February
<b>A. BEGINNING CASH</b>	\$ 320,250,656	\$ 282,397,653	\$ 255,096,822	\$ 274,406,261	\$ 233,471,046	\$ 213,603,529	\$ 208,336,378	\$ 179,725,372
<b>B. RECEIPTS</b>								
LCFF/Revenue Limit Sources								
Principal Apportionment	\$ (14,459,299)	\$ 14,700,052	\$ 49,826,571	\$ 26,460,096	\$ 55,619,447	\$ 49,826,572	\$ 26,460,096	\$ 23,100,269
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 31,026	\$ -	\$ -	\$ 9,842,638
Miscellaneous Funds	\$ -	\$ -	\$ 16	\$ (6,515,088)	\$ (3,099,971)	\$ (128,433)	\$ (6,387,855)	\$ 180,129
SUBTOTAL - LCFF	\$ (14,459,299)	\$ 14,700,052	\$ 49,826,587	\$ 19,945,008	\$ 52,550,501	\$ 49,698,139	\$ 20,072,241	\$ 33,123,036
All Other Receipts								
Federal Revenue	\$ 20,812	\$ -	\$ 5,314,976	\$ 5,080,576	\$ (2,953,950)	\$ 5,823,752	\$ 100,757	\$ (2,441,709)
Other State Revenue	\$ 15,094,626	\$ 4,178,491	\$ 10,690,326	\$ 13,813,652	\$ 16,903,660	\$ 9,000,490	\$ 6,801,597	\$ 8,407,943
Other Local Revenue	\$ (1,201,685)	\$ 2,388,520	\$ 6,801,784	\$ (3,572,221)	\$ 375,601	\$ 751,122	\$ 3,276,185	\$ 1,432,475
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8930-8979	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (400)	\$ 400	\$ -
SUBTOTAL - All Other Receipts	\$ 13,913,753	\$ 6,567,011	\$ 22,807,086	\$ 15,322,008	\$ 14,325,311	\$ 15,574,964	\$ 10,178,939	\$ 7,398,709
<b>TOTAL RECEIPTS</b>	<b>\$ (545,546)</b>	<b>\$ 21,267,063</b>	<b>\$ 72,633,673</b>	<b>\$ 35,267,016</b>	<b>\$ 66,875,812</b>	<b>\$ 65,273,104</b>	<b>\$ 30,251,180</b>	<b>\$ 40,521,745</b>
<b>C. DISBURSEMENTS</b>								
Salaries & Benefits								
1000-1999	\$ 2,531,615	\$ 26,182,799	\$ 26,093,820	\$ 26,701,622	\$ 26,994,600	\$ 27,140,408	\$ 26,303,506	\$ 22,640,565
Certificated Salaries	\$ 4,602,196	\$ 10,309,986	\$ 9,688,160	\$ 9,651,848	\$ 9,941,698	\$ 10,134,375	\$ 9,733,180	\$ 8,417,327
2000-2999	\$ 2,420,889	\$ 10,629,141	\$ 17,103,306	\$ 17,391,522	\$ 17,588,466	\$ 17,472,858	\$ 18,197,491	\$ 20,203,859
3000-3999	\$ 9,554,700	\$ 47,121,926	\$ 52,885,285	\$ 53,744,993	\$ 54,524,764	\$ 54,747,641	\$ 54,234,177	\$ 51,261,751
Non-Personnel								
4000-4999	\$ 302,599	\$ 859,857	\$ 3,920,218	\$ 2,227,381	\$ 923,782	\$ 1,103,215	\$ 1,147,480	\$ 4,373,066
Books and Supplies	\$ 2,263,123	\$ 6,506,804	\$ 6,577,740	\$ 14,532,547	\$ 7,725,911	\$ 5,027,274	\$ 6,283,655	\$ 7,645,850
5000-5999	\$ 21,407	\$ 67,434	\$ 155,613	\$ 2,651,251	\$ (2,567,691)	\$ 234,377	\$ -	\$ 351,632
6000-6999	\$ 81,975	\$ 12,471	\$ (183,492)	\$ (25,177)	\$ (27,798)	\$ (23,362)	\$ (297,937)	\$ (142,832)
7000-7499	\$ -	\$ 1,735	\$ 526,685	\$ 1,257,985	\$ 720,594	\$ 508,454	\$ 561,084	\$ 753,800
7600-7629	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7630-7699	\$ 2,669,104	\$ 7,448,302	\$ 10,996,764	\$ 20,643,988	\$ 6,774,797	\$ 6,849,957	\$ 7,694,283	\$ 12,981,516
All Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL - Non-Personnel	\$ 12,223,804	\$ 54,570,228	\$ 63,882,050	\$ 74,388,980	\$ 61,299,561	\$ 61,597,598	\$ 61,928,459	\$ 64,243,267
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 12,223,804</b>	<b>\$ 54,570,228</b>	<b>\$ 63,882,050</b>	<b>\$ 74,388,980</b>	<b>\$ 61,299,561</b>	<b>\$ 61,597,598</b>	<b>\$ 61,928,459</b>	<b>\$ 64,243,267</b>
<b>D. BALANCE SHEET ITEMS</b>								
Beginning Bal								
Assets and Deferred Outflows - (Increases)/decreases								
Cash Not in Treasury	\$ 1,772,371	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9111-9199	\$ (1,977,371)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Receivable	\$ (36,434,425)	\$ 2,229,140	\$ 186,613	\$ 9,955,783	\$ 4,819,657	\$ 2,025,329	\$ 1,872,067	\$ (2,318,772)
9200-9299	\$ (4,128,238)	\$ -	\$ (154,971)	\$ 4,283,208	\$ -	\$ -	\$ (590,117)	\$ -
Due From Other Funds	\$ (111,143)	\$ 10,906	\$ 34,888	\$ 5,952	\$ (20,634)	\$ 14,693	\$ 132	\$ (12,940)
9300	\$ (706,793)	\$ (6,881)	\$ -	\$ 278,214	\$ 222,231	\$ -	\$ -	\$ -
Prepaid Expenditures	\$ -	\$ (2,518,763)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9330	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Current Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9340	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Outflows of Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9490	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Undefined Objects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL - Assets	\$ (43,357,970)	\$ (296,505)	\$ 66,530	\$ 14,523,158	\$ 5,021,254	\$ 2,040,022	\$ 1,282,083	\$ (2,331,712)
Liabilities and Deferred Inflows - Increases/(decreases)								
Accounts Payable	\$ 73,339,588	\$ 6,315,034	\$ 10,491,165	\$ (14,477,057)	\$ (25,197,134)	\$ (10,983,182)	\$ 1,550,411	\$ 20,937,914
9500-9599	\$ 1,104,651	\$ -	\$ -	\$ (1,104,651)	\$ -	\$ 228	\$ 236,142	\$ -
Due To Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9610	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Loans	\$ 6,148,187	\$ -	\$ -	\$ (758,791)	\$ (5,295,714)	\$ -	\$ -	\$ -
9640	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unearned Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Inflows of Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Undefined Objects	\$ 80,592,426	\$ 6,315,034	\$ 10,491,165	\$ (16,340,500)	\$ (30,467,384)	\$ (10,982,955)	\$ 1,786,553	\$ 20,937,914
SUBTOTAL - Liabilities	\$ 159,032,044	\$ 12,630,068	\$ 20,982,330	\$ (1,813,250)	\$ (25,443,769)	\$ (8,942,656)	\$ 3,066,273	\$ 18,601,796
Non-Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Suspense Clearing	\$ 4	\$ (16,195)	\$ 121	\$ 4,092	\$ 2,362	\$ 276	\$ (2,362)	\$ (4,406)
9910	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL BALANCE SHEET ITEMS</b>	<b>\$ 37,234,460</b>	<b>\$ 6,002,334</b>	<b>\$ 10,557,816</b>	<b>\$ (1,813,250)</b>	<b>\$ (25,443,769)</b>	<b>\$ (8,942,656)</b>	<b>\$ 3,066,273</b>	<b>\$ 18,601,796</b>
<b>E. NET INCREASE/DECREASE (B - C + D)</b>	<b>\$ (37,853,002)</b>	<b>\$ (27,300,831)</b>	<b>\$ 19,309,439</b>	<b>\$ (40,935,215)</b>	<b>\$ (19,867,517)</b>	<b>\$ (5,267,151)</b>	<b>\$ (28,611,005)</b>	<b>\$ (5,119,716)</b>
<b>F. ENDING CASH (A + E)</b>	<b>\$ 282,397,653</b>	<b>\$ 255,096,822</b>	<b>\$ 274,406,261</b>	<b>\$ 233,471,046</b>	<b>\$ 213,603,529</b>	<b>\$ 208,336,378</b>	<b>\$ 179,725,372</b>	<b>\$ 174,605,647</b>

San Juan Unified School District  
 2025-2026 Cashflow Report  
 General Fund  
 Actuals through the Month of: January

		9110	March	April	May	June		
A. BEGINNING CASH			\$ 174,605,647	\$ 169,830,600	\$ 220,014,271	\$ 240,113,056		
<b>B. RECEIPTS</b>								
LCFF/Revenue Limit Sources								
Principal Apportionment	8010-8019		\$ 55,881,602	\$ 21,970,294	\$ 21,957,053	\$ 37,697,922	\$ 24,000,000	\$ 393,040,675
Property Taxes	8020-8079		\$ 7,602,433	\$ 78,030,466	\$ 56,394,115	\$ 10,551,760		\$ 155,352,438
Miscellaneous Funds	8080-8099		\$ (7,673,134)	\$ (4,324,547)	\$ (2,451,599)	\$ (5,538,458)		\$ (35,938,939)
SUBTOTAL - LCFF			\$ 48,710,901	\$ 95,676,213	\$ 75,899,569	\$ 42,711,224	\$ 24,000,000	\$ 512,454,173
All Other Receipts								
Federal Revenue	8100-8299		\$ 3,323,239	\$ 2,941,693	\$ 298,730	\$ 21,525,159	\$ 88,252	\$ 39,122,288
Other State Revenue	8300-8599		\$ 7,189,425	\$ 13,538,663	\$ 13,181,036	\$ 29,765,012	\$ 364,777	\$ 148,929,698
Other Local Revenue	8600-8799		\$ 722,186	\$ 3,076,196	\$ 871,723	\$ 5,053,833	\$ 2,744,119	\$ 22,719,837
Interfund Transfers In	8900-8929		\$ -	\$ -	\$ -	\$ 3,500	\$ -	\$ 3,500
All Other Financing Sources	8930-8979		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL - All Other Receipts			\$ 11,234,850	\$ 19,556,552	\$ 14,351,489	\$ 56,347,503	\$ 3,197,149	\$ 210,775,323
<b>TOTAL RECEIPTS</b>			<b>\$ 59,945,751</b>	<b>\$ 115,232,765</b>	<b>\$ 90,251,058</b>	<b>\$ 99,058,727</b>	<b>\$ 27,197,149</b>	<b>\$ 723,229,496</b>
<b>C. DISBURSEMENTS</b>								
Salaries & Benefits								
Certificated Salaries	1000-1999		\$ 24,509,996	\$ 24,375,779	\$ 26,803,776	\$ 41,149,242	\$ 1,934,332	\$ 303,362,060
Classified Salaries	2000-2999		\$ 9,084,628	\$ 9,084,208	\$ 9,989,612	\$ 16,156,362	\$ 1,235,842	\$ 118,029,423
Employee Benefits	3000-3999		\$ 21,648,241	\$ 21,546,352	\$ 23,421,593	\$ 34,559,710	\$ 613,826	\$ 222,797,254
SUBTOTAL - Salaries & Benefits			\$ 55,242,865	\$ 55,006,339	\$ 60,214,981	\$ 91,865,314	\$ 3,784,000	\$ 644,188,736
Non-Personnel								
Books and Supplies	4000-4999		\$ 6,095,025	\$ 5,455,085	\$ 7,103,314	\$ 8,844,468	\$ 2,792,923	\$ 45,148,413
Services	5000-5999		\$ 8,254,377	\$ 8,201,870	\$ 9,021,959	\$ 7,886,606	\$ 6,107,472	\$ 96,035,189
Capital Outlay	6000-6999		\$ 581,447	\$ 331,232	\$ 661,154	\$ (194,290)	\$ 1,528,869	\$ 3,822,435
Other Outgo	7000-7499		\$ (179,460)	\$ (145,211)	\$ (151,729)	\$ (289,302)	\$ -	\$ (1,351,854)
Interfund Transfers Out	7600-7629		\$ 837,633	\$ 817,012	\$ 1,003,468	\$ 2,279,976	\$ -	\$ 9,268,426
All Other Financing Uses	7630-7699		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL - Non-Personnel			\$ 15,589,022	\$ 14,659,988	\$ 17,638,166	\$ 18,547,459	\$ 10,429,263	\$ 152,922,608
<b>TOTAL DISBURSEMENTS</b>			<b>\$ 70,831,887</b>	<b>\$ 69,666,327</b>	<b>\$ 77,853,147</b>	<b>\$ 110,412,772</b>	<b>\$ 14,213,264</b>	<b>\$ 797,111,344</b>
<b>D. BALANCE SHEET ITEMS</b>								
Beginning Bal								
Assets and Deferred Outflows - (Increases)/decreases								
Cash Not in Treasury	9111-9199		\$ (1,977,371)	\$ -	\$ (1,486,185)	\$ (1,486,185)	\$ (3,177,371)	\$ (3,177,371)
Accounts Receivable	9200-9299		\$ (36,434,425)	\$ (2,327,420)	\$ (2,327,420)	\$ (2,327,420)	\$ (26,802,555)	\$ (53,999,703)
Due From Other Funds	9310		\$ (4,128,238)	\$ -	\$ (1,493,856)	\$ -	\$ (3,577,829)	\$ (3,577,829)
Stores	9320		\$ (111,143)	\$ (13,551)	\$ (13,551)	\$ (13,551)	\$ (139,230)	\$ (139,230)
Prepaid Expenditures	9330		\$ (706,793)	\$ -	\$ 2,357,539	\$ -	\$ (367,572)	\$ (367,572)
Other Current Assets	9340		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Outflows of Resources	9490		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Undefined Objects			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL - Assets			\$ (43,357,970)	\$ (3,834,827)	\$ (1,469,617)	\$ (5,321,012)	\$ (34,064,557)	\$ (61,261,706)
Liabilities and Deferred Inflows - Increases/(decreases)								
Accounts Payable	9500-9599		\$ 73,339,588	\$ 6,595,252	\$ 6,595,252	\$ 6,595,252	\$ 61,300,236	\$ 75,513,500
Due To Other Funds	9610		\$ 1,104,651	\$ -	\$ 718,431	\$ 718,431	\$ 1,673,233	\$ 1,673,233
Current Loans	9640		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unearned Revenues	9650		\$ 6,148,187	\$ 1,856,808	\$ 1,856,808	\$ 1,856,808	\$ 7,520,913	\$ 7,520,913
Deferred Inflows of Resources	9690		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Undefined Objects			\$ 80,592,426	\$ 8,452,060	\$ 9,170,491	\$ (25,463)	\$ (0)	\$ (0)
SUBTOTAL - Liabilities			\$ 161,184,852	\$ 16,904,110	\$ 19,476,350	\$ 16,225,398	\$ 70,494,381	\$ 84,707,645
Non-Operating								
Suspense Clearing	9910		\$ 4	\$ -	\$ -	\$ (2,741)	\$ -	\$ -
<b>TOTAL BALANCE SHEET ITEMS</b>			<b>\$ 37,234,460</b>	<b>\$ 6,111,089</b>	<b>\$ 4,617,233</b>	<b>\$ 7,700,874</b>	<b>\$ 3,821,275</b>	<b>\$ 23,445,939</b>
<b>E. NET INCREASE/DECREASE (B - C + D)</b>								
			\$ (4,775,047)	\$ 50,183,671	\$ 20,098,785	\$ (7,552,770)	\$ (12,983,883)	\$ (73,881,848)
<b>F. ENDING CASH (A + E)</b>								
			\$ 169,830,600	\$ 220,014,271	\$ 240,113,056	\$ 232,580,286	\$ 269,814,747	\$ 269,814,747

San Juan Unified School District  
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		July	August	September	October	November	December	January	February
<b>A. BEGINNING CASH</b>		\$ 232,580,286	\$ 220,146,117	\$ 209,163,223	\$ 223,364,570	\$ 178,346,107	\$ 125,024,718	\$ 138,292,024	\$ 184,350,127
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
	8010-8019	\$ 17,952,301	\$ 28,934,408	\$ 51,587,537	\$ 14,102,485	\$ 26,867,665	\$ 55,842,597	\$ 26,867,665	\$ 22,774,702
	8020-8079	-	-	-	-	233,029	15,877,019	79,400,631	2,485,639
	8080-8099	\$ 36,176	\$ 115,764	\$ (2,289,953)	\$ (5,151,491)	\$ (965,905)	\$ (4,843,993)	\$ (2,854,302)	\$ 198,969
	SUBTOTAL - LCFF	\$ 17,988,477	\$ 29,050,172	\$ 49,297,584	\$ 8,950,994	\$ 26,134,789	\$ 66,875,623	\$ 103,413,993	\$ 25,459,310
All Other Receipts									
	8100-8299	\$ 668,404	\$ 2,543,648	\$ 3,791,335	\$ 4,151,531	\$ 386,189	\$ 6,795,439	\$ (155,961)	\$ (1,151,140)
	8300-8599	\$ 6,560,718	\$ 4,378,275	\$ 12,692,982	\$ 8,676,215	\$ 9,466,179	\$ 12,411,808	\$ 6,346,491	\$ 8,850,275
	8600-8799	\$ 279,113	\$ 496,330	\$ 1,256,592	\$ (59,560)	\$ 371,372	\$ 516,184	\$ 1,752,922	\$ 726,394
	8900-8929	-	-	-	-	-	-	-	-
	8930-8979	-	-	-	-	-	-	-	-
	All Other Financing Sources	\$ 7,508,235	\$ 7,418,254	\$ 17,740,909	\$ 12,768,186	\$ 10,223,740	\$ 19,723,431	\$ 7,943,452	\$ 8,425,529
	SUBTOTAL - All Other Receipts	\$ 25,496,712	\$ 36,468,426	\$ 67,038,492	\$ 21,719,180	\$ 36,358,529	\$ 86,599,054	\$ 111,357,446	\$ 33,884,840
<b>TOTAL RECEIPTS</b>		\$ 43,475,199	\$ 65,514,543	\$ 116,336,015	\$ 50,684,154	\$ 62,505,118	\$ 191,623,772	\$ 254,650,470	\$ 59,344,157
<b>C. DISBURSEMENTS</b>									
Salaries & Benefits									
	1000-1999	\$ 5,079,422	\$ 21,134,024	\$ 25,064,530	\$ 25,669,223	\$ 25,397,111	\$ 25,457,580	\$ 27,029,782	\$ 23,915,613
	Certificated Salaries	\$ 2,121,168	\$ 8,825,573	\$ 10,466,953	\$ 10,719,473	\$ 10,605,939	\$ 10,631,091	\$ 11,287,643	\$ 9,987,165
	2000-2999	\$ 4,025,407	\$ 16,748,567	\$ 19,863,465	\$ 20,342,680	\$ 20,127,033	\$ 20,174,955	\$ 21,420,914	\$ 18,952,956
	Employee Benefits	\$ 11,225,997	\$ 46,708,165	\$ 55,394,948	\$ 56,731,376	\$ 56,129,983	\$ 56,263,626	\$ 59,738,339	\$ 52,855,734
Non-Personnel									
	4000-4999	\$ 413,240	\$ 1,719,373	\$ 2,039,142	\$ 2,088,337	\$ 2,066,199	\$ 2,071,119	\$ 2,199,026	\$ 1,945,671
	Books and Supplies	\$ 1,024,913	\$ 4,264,368	\$ 5,057,456	\$ 5,179,469	\$ 5,124,563	\$ 5,136,764	\$ 5,453,999	\$ 4,825,630
	5000-5999	\$ 51,048	\$ 212,398	\$ 251,899	\$ 257,977	\$ 255,742	\$ 255,850	\$ 271,650	\$ 240,353
	6000-6999	\$ (23,283)	\$ (96,874)	\$ (114,891)	\$ (117,662)	\$ (116,415)	\$ (116,692)	\$ (123,899)	\$ (109,624)
	7000-7499	\$ 155,315	\$ 646,223	\$ 766,407	\$ 784,897	\$ 776,577	\$ 778,426	\$ 826,500	\$ 731,276
	7600-7629	-	-	-	-	-	-	-	-
	All Other Financing Uses	\$ 1,621,233	\$ 6,745,488	\$ 8,000,014	\$ 8,193,018	\$ 8,106,166	\$ 8,125,466	\$ 8,627,276	\$ 7,633,306
	SUBTOTAL - Non-Personnel	\$ 12,847,230	\$ 53,453,653	\$ 63,394,961	\$ 64,924,393	\$ 64,236,149	\$ 64,389,092	\$ 68,365,616	\$ 60,489,040
<b>TOTAL DISBURSEMENTS</b>		\$ 17,926,652	\$ 74,587,676	\$ 88,451,495	\$ 119,608,786	\$ 126,581,267	\$ 155,812,864	\$ 172,657,686	\$ 164,374,656
<b>D. BALANCE SHEET ITEMS</b>									
Beginning Bal									
Assets and Deferred Outflows									
	9111-9199	\$ (3,177,371)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Cash Not in Treasury	\$ (53,999,703)	\$ 2,229,140	\$ 186,613	\$ 9,955,783	\$ 4,819,657	\$ 2,025,329	\$ 1,872,067	\$ (2,318,772)
	9200-9299	\$ (3,577,829)	\$ -	\$ (154,971)	\$ 4,283,208	\$ -	\$ -	\$ (590,117)	\$ -
	9310	\$ 10,906	\$ (6,881)	\$ 34,888	\$ 5,952	\$ (20,634)	\$ 14,693	\$ -	\$ 132
	9320	\$ (367,572)	\$ -	\$ -	\$ 278,214	\$ 222,231	\$ -	\$ -	\$ (12,940)
	9330	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	9340	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	9490	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Deferred Outflows of Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Undefined Objects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL - Assets	\$ (61,261,706)	\$ (296,505)	\$ 66,530	\$ 14,523,158	\$ 5,021,254	\$ 2,040,022	\$ 1,282,083	\$ (2,331,712)
Liabilities and Deferred Inflows increases/(decreases)									
	9500-9599	\$ 75,513,500	\$ 6,315,034	\$ 10,491,165	\$ (14,477,057)	\$ (25,197,134)	\$ (10,983,182)	\$ 1,550,411	\$ 20,937,914
	Accounts Payable	\$ 1,673,233	\$ -	\$ -	\$ (1,104,651)	\$ -	\$ 228	\$ 236,142	\$ -
	9610	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	9640	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	9650	\$ 7,520,913	\$ -	\$ -	\$ (758,791)	\$ (5,295,714)	\$ -	\$ -	\$ -
	9690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Deferred Inflows of Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Undefined Objects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1)	\$ -	\$ -
	SUBTOTAL - Liabilities	\$ 84,707,645	\$ 6,315,034	\$ 10,491,165	\$ (16,340,500)	\$ (30,467,384)	\$ (10,982,955)	\$ 1,786,553	\$ 20,937,914
	Non-Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	9910	\$ 18,849	\$ (16,195)	\$ 121	\$ 4,092	\$ 2,362	\$ 276	\$ (2,362)	\$ (4,406)
	Suspense Clearing	\$ 25,083,652	\$ 6,002,334	\$ 10,557,816	\$ (1,813,250)	\$ (25,443,769)	\$ (8,942,656)	\$ 3,066,273	\$ 18,601,796
	SUBTOTAL - Liabilities	\$ 124,347,100	\$ (10,982,893)	\$ 14,201,347	\$ (45,018,464)	\$ (53,321,389)	\$ 13,267,306	\$ 46,058,103	\$ (8,002,404)
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		\$ 23,548,547	\$ (9,073,133)	\$ 27,984,520	\$ (68,924,632)	\$ (64,076,149)	\$ 35,710,908	\$ (47,967,216)	\$ (4,968,499)
<b>F. ENDING CASH (A + E)</b>		\$ 256,128,833	\$ 56,072,984	\$ 237,147,743	\$ 154,440,112	\$ 114,269,958	\$ 160,735,626	\$ 190,324,808	\$ 179,385,628

San Juan Unified School District  
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		March	April	May	June	
A. BEGINNING CASH		\$ 176,347,723	\$ 174,382,221	\$ 185,682,725	\$ 170,211,803	
<b>B. RECEIPTS</b>						
LCFF/Revenue Limit Sources						
8010-8019	Principal Apportionment	\$ 55,194,207	\$ 21,599,495	\$ 21,599,495	\$ 61,921,254	\$ 405,243,810
8020-8079	Property Taxes	\$ 279,634	\$ 37,688,501	\$ 15,317,750	\$ 4,070,234	\$ 155,352,438
8080-8099	Miscellaneous Funds	\$ (7,824,912)	\$ (4,431,585)	\$ (2,517,864)	\$ (5,647,105)	\$ (36,176,200)
	SUBTOTAL - LCFF	\$ 47,648,929	\$ 54,856,412	\$ 34,399,382	\$ 60,344,383	\$ 524,420,048
All Other Receipts						
8100-8299	Federal Revenue	\$ 1,555,896	\$ 1,102,866	\$ 148,534	\$ 17,208,554	\$ 37,133,549
8300-8599	Other State Revenue	\$ 7,658,635	\$ 14,165,796	\$ 13,108,048	\$ 29,212,013	\$ 133,892,212
8600-8799	Other Local Revenue	\$ 366,701	\$ 1,559,061	\$ 443,778	\$ 1,225,356	\$ 11,678,363
8900-8929	Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
8930-8979	All Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL - All Other Receipts	\$ 9,581,231	\$ 16,827,724	\$ 13,700,360	\$ 47,645,923	\$ 182,704,124
	<b>TOTAL RECEIPTS</b>	<b>\$ 57,230,160</b>	<b>\$ 71,684,136</b>	<b>\$ 48,099,742</b>	<b>\$ 107,990,307</b>	<b>\$ 707,124,172</b>
<b>C. DISBURSEMENTS</b>						
Salaries & Benefits						
1000-1999	Certificated Salaries	\$ 25,820,396	\$ 25,699,458	\$ 28,178,699	\$ 41,966,389	\$ 302,346,559
2000-2999	Classified Salaries	\$ 10,782,603	\$ 10,732,099	\$ 11,767,431	\$ 17,097,108	\$ 126,259,989
3000-3999	Employee Benefits	\$ 20,462,484	\$ 20,366,641	\$ 22,331,422	\$ 34,177,188	\$ 239,607,537
	SUBTOTAL - Salaries & Benefits	\$ 57,065,483	\$ 56,798,197	\$ 62,277,553	\$ 93,240,685	\$ 668,214,086
Non-Personnel						
4000-4999	Books and Supplies	\$ 2,100,636	\$ 2,090,797	\$ 2,292,497	\$ 778,650	\$ 24,597,611
5000-5999	Services	\$ 5,209,972	\$ 5,185,570	\$ 5,685,825	\$ 2,750,702	\$ 61,006,702
6000-6999	Capital Outlay	\$ 259,496	\$ 258,280	\$ 283,197	\$ (1,087,665)	\$ 3,038,594
7000-7499	Other Outgo	\$ (118,355)	\$ (117,801)	\$ (129,165)	\$ (201,232)	\$ (1,385,893)
7600-7629	Interfund Transfers Out	\$ 789,520	\$ 785,822	\$ 861,630	\$ 1,342,368	\$ 9,244,961
7630-7699	All Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL - Non-Personnel	\$ 8,241,269	\$ 8,202,668	\$ 8,993,984	\$ 3,582,823	\$ 96,501,974
	<b>TOTAL DISBURSEMENTS</b>	<b>\$ 65,306,752</b>	<b>\$ 65,000,865</b>	<b>\$ 71,271,537</b>	<b>\$ 96,823,507</b>	<b>\$ 764,716,059</b>
<b>D. BALANCE SHEET ITEMS</b>						
		Beginning Bal		Ending Balance		Total
Assets and Deferred Outflows						
9111-9199	Cash Not in Treasury	\$ (3,177,371)	\$ -	\$ (1,486,185)	\$ (1,486,185)	\$ (4,377,371)
9200-9299	Accounts Receivable	\$ (53,999,703)	\$ (2,327,420)	\$ (2,327,420)	\$ (2,327,420)	\$ (47,564,982)
9310	Due From Other Funds	\$ (3,577,829)	\$ -	\$ (1,493,856)	\$ (1,493,856)	\$ (3,027,421)
9320	Stores	\$ (139,230)	\$ (13,551)	\$ (13,551)	\$ (13,551)	\$ (167,318)
9330	Prepaid Expenditures	\$ (367,572)	\$ -	\$ 2,357,539	\$ -	\$ (28,351)
9340	Other Current Assets	\$ -	\$ -	\$ -	\$ -	\$ -
9490	Deferred Outflows of Resources	\$ -	\$ -	\$ -	\$ -	\$ -
	Undefined Objects	\$ -	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL - Assets	\$ (61,261,706)	\$ (2,340,971)	\$ (1,469,617)	\$ (5,321,012)	\$ (55,165,443)
Liabilities and Deferred Inflows increases/(decreases)						
9500-9599	Accounts Payable	\$ 75,513,500	\$ 6,595,252	\$ 6,595,252	\$ 6,595,252	\$ 77,687,411
9610	Due To Other Funds	\$ 1,673,233	\$ -	\$ 718,431	\$ 718,431	\$ 2,241,814
9640	Current Loans	\$ -	\$ -	\$ -	\$ -	\$ -
9650	Unearned Revenues	\$ 7,520,913	\$ 1,856,808	\$ 1,856,808	\$ 1,856,808	\$ 8,893,639
9690	Deferred Inflows of Resources	\$ -	\$ -	\$ -	\$ -	\$ -
	Undefined Objects	\$ -	\$ -	\$ -	\$ (25,463)	\$ (0)
	SUBTOTAL - Liabilities	\$ 84,707,645	\$ 8,452,060	\$ 9,170,491	\$ 9,145,028	\$ 88,822,864
Non-Operating						
9910	Suspense Clearing	\$ -	\$ -	\$ -	\$ (2,741)	\$ (4)
	<b>TOTAL BALANCE SHEET ITEMS</b>	<b>\$ 23,445,939</b>	<b>\$ 6,111,089</b>	<b>\$ 7,700,874</b>	<b>\$ 3,821,275</b>	<b>\$ 33,657,417</b>
<b>E. NET INCREASE/DECREASE (B - C + D)</b>						
		\$ (1,965,502)	\$ 11,300,504	\$ (15,470,921)	\$ 14,988,075	\$ (29,934,469)
<b>F. ENDING CASH (A + E)</b>						
		\$ 174,382,221	\$ 185,682,725	\$ 170,211,803	\$ 185,199,878	\$ 208,645,817

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	801,016,776.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	41,216,936.00
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	11,536.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	3,737,032.00
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	7,941,330.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	6,033.00
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.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				11,695,931.00
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	3,287,792.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				751,391,701.00
<b>Section II - Expenditures Per ADA</b>				<b>2025-26 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				36,979.80
B. Expenditures per ADA (Line I.E divided by Line II.A)				20,318.98
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>			<b>Total</b>	<b>Per ADA</b>
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.)			674,186,859.36	18,456.64
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)			674,186,859.36	18,456.64
B. Required effort (Line A.2 times 90%)			606,768,173.42	16,610.98
C. Current year expenditures (Line I.E and Line II.B)			751,391,701.00	20,318.98
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)  *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.	0.00%	0.00%
<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
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) 25,629,834.00
- 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.

**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) 612,527,396.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.18%

**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. 0.00  
Retain supporting documentation.

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

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

**A. Indirect Costs**

- 1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 20,995,105.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 14,760,713.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	130,800.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	273,792.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	2,590,961.92
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)	523.13
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	38,751,895.05
9. Carry-Forward Adjustment (Part IV, Line F)	(286,194.11)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	38,465,700.94
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	449,661,083.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	114,604,670.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	71,447,136.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	7,794,743.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	11,536.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	6,424,267.00
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)	2,216,150.00
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)	59,393,773.08
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)	11,991.87
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)	2,400,000.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,823,901.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	34,134,370.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	16,479,233.00
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)	769,402,853.95
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
<b>(For information only - not for use when claiming/recovering indirect costs)</b>	
(Line A8 divided by Line B19)	5.04%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
<b>(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)</b>	
(Line A10 divided by Line B19)	5.00%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	38,751,895.05
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	5,818,097.23
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.83%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.83%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.84%) times Part III, Line B19); zero if positive	(286,194.11)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(286,194.11)
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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:	5.00%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-143097.05) is applied to the current year calculation and the remainder (\$-143097.06) is deferred to one or more future years:	5.02%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-95398.04) is applied to the current year calculation and the remainder (\$-190796.07) is deferred to one or more future years:	5.02%
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	(286,194.11)

Approved indirect cost rate: 5.83%

Highest rate used in any program: 5.84%

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	15,170,385.00	884,433.00	5.83%
01	3010	18,109,933.00	1,055,809.00	5.83%
01	3182	749,818.00	43,710.00	5.83%
01	3310	9,539,644.00	556,161.00	5.83%
01	3311	210,968.00	12,299.00	5.83%
01	3315	408,985.00	23,844.00	5.83%
01	3327	445,623.00	25,980.00	5.83%
01	3345	2,013.00	117.00	5.81%
01	3385	158,693.00	3,591.00	2.26%
01	3395	14,322.00	835.00	5.83%
01	3550	350,254.00	17,513.00	5.00%
01	4035	2,476,631.00	144,387.00	5.83%
01	4124	471,631.00	23,582.00	5.00%
01	4127	1,408,569.00	82,119.00	5.83%
01	4201	328,949.00	19,178.00	5.83%
01	4203	737,999.00	43,026.00	5.83%
01	4510	40,050.00	2,335.00	5.83%
01	5630	97,549.00	5,687.00	5.83%
01	5810	53,480.00	3,118.00	5.83%
01	6010	3,836,811.00	191,838.00	5.00%
01	6019	933,586.00	54,428.00	5.83%
01	6053	1,504,451.00	87,710.00	5.83%
01	6211	571,006.00	33,290.00	5.83%
01	6266	3,144,101.00	183,301.00	5.83%
01	6318	100,851.00	5,880.00	5.83%
01	6385	205,280.00	11,966.00	5.83%
01	6387	1,995,125.00	116,316.00	5.83%
01	6515	1,817.00	105.00	5.78%
01	6520	421,171.00	24,554.00	5.83%
01	6546	3,085,082.00	179,860.00	5.83%
01	6547	2,249,808.00	131,164.00	5.83%
01	6690	142,963.00	8,335.00	5.83%
01	6770	9,262,355.00	92,623.00	1.00%
01	7085	940,122.00	54,809.00	5.83%
01	7220	131,619.00	7,673.00	5.83%
01	7399	7,763,311.00	452,601.00	5.83%

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

01	7412	65,196.00	3,801.00	5.83%
01	7435	3,276.00	191.00	5.83%
01	7810	841,866.00	29,399.00	3.49%
01	8150	18,663,282.00	1,062,134.00	5.69%
01	9010	16,786,622.00	147,718.00	0.88%
09	6266	3,907.00	228.00	5.84%
09	6762	34,012.00	1,983.00	5.83%
09	6770	58,393.00	584.00	1.00%
09	7412	126.00	7.00	5.56%
09	7413	7,256.00	423.00	5.83%
09	7435	57,340.00	3,343.00	5.83%
09	7810	1,492.00	87.00	5.83%
11	6391	2,061,705.00	102,947.00	4.99%
11	7810	177,690.00	8,885.00	5.00%
12	5025	2,382,721.00	138,912.00	5.83%
12	5320	144,983.00	8,452.00	5.83%
12	6105	5,729,675.00	334,040.00	5.83%
12	9010	22,128,658.00	1,189,112.00	5.37%
13	5310	16,479,233.00	960,739.00	5.83%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	509,799,865.00	2.60%	523,065,739.00	2.45%	535,887,238.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	11,516,295.00	17.87%	13,573,940.00	7.42%	14,580,943.20
4. Other Local Revenues	8600-8799	12,557,864.00	(43.19%)	7,134,115.00	(5.61%)	6,734,115.00
5. Other Financing Sources						
a. Transfers In	8900-8929	3,500.00	(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	(108,714,273.00)	2.96%	(111,937,112.57)	3.09%	(115,393,106.00)
6. Total (Sum lines A1 thru A5c)		425,163,251.00	1.57%	431,836,681.43	2.31%	441,809,190.20
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				228,633,545.00		225,145,487.00
b. Step & Column Adjustment				2,057,701.91		2,026,309.38
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(5,545,759.91)		(637.38)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	228,633,545.00	(1.53%)	225,145,487.00	.90%	227,171,159.00
2. Classified Salaries						
a. Base Salaries				70,547,946.00		65,980,590.00
b. Step & Column Adjustment				634,931.51		593,825.31
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(5,202,287.51)		(515.31)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	70,547,946.00	(6.47%)	65,980,590.00	.90%	66,573,900.00
3. Employee Benefits	3000-3999	138,285,394.00	(3.06%)	134,052,990.00	2.68%	137,650,409.00
4. Books and Supplies	4000-4999	17,282,666.00	(33.80%)	11,440,399.00	19.76%	13,700,809.00
5. Services and Other Operating Expenditures	5000-5999	39,802,509.00	(11.68%)	35,154,605.00	2.80%	36,140,088.00
6. Capital Outlay	6000-6999	2,617,551.00	2.39%	2,680,191.00	(16.67%)	2,233,493.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,282,784.00	3.45%	1,327,009.00	3.30%	1,370,766.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(8,577,162.00)	10.00%	(9,435,134.00)	(8.04%)	(8,676,591.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	22,666.00	(100.00%)	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)						
11. Total (Sum lines B1 thru B10)		489,897,899.00	(4.81%)	466,346,137.00	2.11%	476,164,033.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(64,734,648.00)		(34,509,455.57)		(34,354,842.80)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		198,574,468.00		133,839,820.00		99,330,364.43
2. Ending Fund Balance (Sum lines C and D1)		133,839,820.00		99,330,364.43		64,975,521.63
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	322,603.00		322,603.00		322,603.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	27,710,975.00		23,554,413.77		18,267,772.77
d. Assigned	9780	1,613,355.00		692,914.00		692,914.00
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	15,942,226.92		15,190,369.62		15,234,874.26
2. Unassigned/Unappropriated	9790	88,250,660.08		59,570,064.04		30,457,357.60
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		133,839,820.00		99,330,364.43		64,975,521.63
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	15,942,226.92		15,190,369.62		15,234,874.26
c. Unassigned/Unappropriated	9790	88,250,660.08		59,570,064.04		30,457,357.60
(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)		104,192,887.00		74,760,433.66		45,692,231.86
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Please see budget assumptions document for explanation of changes.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	2,654,309.00	0.00%	2,654,309.00	0.00%	2,654,309.00
2. Federal Revenues	8100-8299	39,122,288.00	(5.08%)	37,133,549.00	(6.88%)	34,580,508.00
3. Other State Revenues	8300-8599	137,413,403.00	(12.44%)	120,318,272.16	.21%	120,567,158.00
4. Other Local Revenues	8600-8799	10,161,973.00	(55.28%)	4,544,248.00	.96%	4,587,881.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	108,714,273.00	2.96%	111,937,112.57	3.09%	115,393,106.00
6. Total (Sum lines A1 thru A5c)		298,066,246.00	(7.21%)	276,587,490.73	.43%	277,782,962.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				74,728,514.00		77,201,072.02
b. Step & Column Adjustment				672,556.63		694,809.65
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,800,001.39		(2,626,049.64)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	74,728,514.00	3.31%	77,201,072.02	(2.50%)	75,269,832.03
2. Classified Salaries						
a. Base Salaries				47,481,477.00		60,090,071.25
b. Step & Column Adjustment				427,333.29		540,810.64
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				12,181,260.96		(3,801,907.78)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	47,481,477.00	26.55%	60,090,071.25	(5.43%)	56,828,974.11
3. Employee Benefits	3000-3999	84,511,860.00	21.29%	102,502,967.30	(2.18%)	100,269,826.00
4. Books and Supplies	4000-4999	27,865,747.00	(54.42%)	12,700,541.00	12.41%	14,276,380.00
5. Services and Other Operating Expenditures	5000-5999	56,232,680.00	(56.69%)	24,352,096.24	(3.95%)	23,390,947.00
6. Capital Outlay	6000-6999	1,204,884.00	(70.25%)	358,403.00	0.00%	358,403.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	115,104.00	0.00%	115,104.00	0.00%	115,104.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	5,827,420.00	13.38%	6,607,128.00	(11.83%)	5,825,253.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	9,245,760.00	(.01%)	9,244,961.00	0.00%	9,244,961.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		307,213,446.00	(4.57%)	293,172,343.81	(2.59%)	285,579,680.14
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(9,147,200.00)		(16,584,853.08)		(7,796,718.14)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		84,441,730.00		75,294,530.00		58,709,676.92
2. Ending Fund Balance (Sum lines C and D1)		75,294,530.00		58,709,676.92		50,912,958.78
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	75,294,530.00		58,709,676.92		50,912,958.78
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		75,294,530.00		58,709,676.92		50,912,958.78
<b>E. AVAILABLE RESERVES</b>						
1. General Fund )						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Please see budget assumptions document for explanation of changes.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	512,454,174.00	2.59%	525,720,048.00	2.44%	538,541,547.00
2. Federal Revenues	8100-8299	39,122,288.00	(5.08%)	37,133,549.00	(6.88%)	34,580,508.00
3. Other State Revenues	8300-8599	148,929,698.00	(10.10%)	133,892,212.16	.94%	135,148,101.20
4. Other Local Revenues	8600-8799	22,719,837.00	(48.60%)	11,678,363.00	(3.05%)	11,321,996.00
5. Other Financing Sources						
a. Transfers In	8900-8929	3,500.00	(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)		723,229,497.00	(2.05%)	708,424,172.16	1.58%	719,592,152.20
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				303,362,059.00		302,346,559.02
b. Step & Column Adjustment				2,730,258.54		2,721,119.03
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,745,758.52)		(2,626,687.02)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	303,362,059.00	(.33%)	302,346,559.02	.03%	302,440,991.03
2. Classified Salaries						
a. Base Salaries				118,029,423.00		126,070,661.25
b. Step & Column Adjustment				1,062,264.80		1,134,635.95
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				6,978,973.45		(3,802,423.09)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	118,029,423.00	6.81%	126,070,661.25	(2.12%)	123,402,874.11
3. Employee Benefits	3000-3999	222,797,254.00	6.18%	236,555,957.30	.58%	237,920,235.00
4. Books and Supplies	4000-4999	45,148,413.00	(46.53%)	24,140,940.00	15.89%	27,977,189.00
5. Services and Other Operating Expenditures	5000-5999	96,035,189.00	(38.04%)	59,506,701.24	.04%	59,531,035.00
6. Capital Outlay	6000-6999	3,822,435.00	(20.51%)	3,038,594.00	(14.70%)	2,591,896.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,397,888.00	3.16%	1,442,113.00	3.03%	1,485,870.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,749,742.00)	2.85%	(2,828,006.00)	.83%	(2,851,338.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	9,268,426.00	(.25%)	9,244,961.00	0.00%	9,244,961.00
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)		797,111,345.00	(4.72%)	759,518,480.81	.29%	761,743,713.14
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(73,881,848.00)		(51,094,308.65)		(42,151,560.94)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		283,016,198.00		209,134,350.00		158,040,041.35
2. Ending Fund Balance (Sum lines C and D1)		209,134,350.00		158,040,041.35		115,888,480.41
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	322,603.00		322,603.00		322,603.00
b. Restricted	9740	75,294,530.00		58,709,676.92		50,912,958.78
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	27,710,975.00		23,554,413.77		18,267,772.77
d. Assigned	9780	1,613,355.00		692,914.00		692,914.00
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	15,942,226.92		15,190,369.62		15,234,874.26
2. Unassigned/Unappropriated	9790	88,250,660.08		59,570,064.04		30,457,357.60
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		209,134,350.00		158,040,041.35		115,888,480.41
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	15,942,226.92		15,190,369.62		15,234,874.26
c. Unassigned/Unappropriated	9790	88,250,660.08		59,570,064.04		30,457,357.60
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
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)		104,192,887.00		74,760,433.66		45,692,231.86
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		13.07%		9.84%		6.00%
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):	CN					
	San Juan Unified					
<b>2. Special education pass-through funds</b>						
(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)						
		826,226.00		846,136.00		872,027.00
<b>2. District ADA</b>						
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)						
		36,647.37		36,432.23		36,218.36
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		797,111,345.00		759,518,480.81		761,743,713.14
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)		797,111,345.00		759,518,480.81		761,743,713.14
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		15,942,226.90		15,190,369.62		15,234,874.26
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)		15,942,226.90		15,190,369.62		15,234,874.26
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

**PLANNING FACTORS - MULTI-YEAR PROJECTIONS**

Dollars relate to unrestricted General Fund unless otherwise noted	2nd Interim 2025-26 Budget Assumptions			
	2024-25	2025-26	2026-27	2027-28
<b>AVERAGE DAILY ATTENDANCE (ADA)</b>				
Actual P-2	36,396.16	36,647.37	36,432.23	36,218.36
Funded	36,478.59	36,729.80	36,514.66	36,300.79
Funded change from prior year	665.19	251.21	(215.14)	(213.87)
Funded % change from prior	1.86%	0.69%	-0.59%	-0.59%
<b>LCFF REVENUES</b>				
State Funded COLA	1.07%	2.30%	2.41%	3.06%
LCFF Targeted Student %, 3 yr avg	61.73%	63.24%	63.99%	63.99%
Supplemental Grant Growth	\$ 4,132,848	\$ 2,786,224	\$ 1,604,678	\$ 1,346,478
Concentration Grant Growth	\$ 9,427,173	\$ 4,667,610	\$ 2,496,131	\$ 614,794
Base Grant Growth	\$ 11,201,616	\$ 12,273,068	\$ 7,605,802	\$ 10,521,005
<b>TOTAL LCFF FUNDING</b>	<b>\$ 487,165,652</b>	<b>\$ 509,798,084</b>	<b>\$ 523,065,739</b>	<b>\$ 535,887,238</b>
Transportation and TIIG	\$ 8,071,582	\$ 8,203,172	\$ 8,344,227	\$ 8,527,642
Transitional K Add-on	\$ 2,191,286	\$ 4,965,226	\$ 5,085,215	\$ 5,241,022
Supplemental Grant	\$ 50,443,940	\$ 53,230,164	\$ 54,834,842	\$ 56,181,320
Concentration Grant	\$ 17,873,562	\$ 22,541,172	\$ 25,037,303	\$ 25,652,097
Base Grant	\$ 408,585,282	\$ 420,858,350	\$ 428,464,152	\$ 438,985,157
Attendance Recovery			\$ 1,300,000	\$ 1,300,000
<b>TOTAL LCFF FUNDING PER ADA</b>	<b>\$ 12,805</b>	<b>\$ 13,130</b>	<b>\$ 13,464</b>	<b>\$ 13,875</b>
<b>Supplemental Grant</b>	<b>\$ 1,383</b>	<b>\$ 1,449</b>	<b>\$ 1,502</b>	<b>\$ 1,548</b>
\$ Growth from prior year	\$ 90	\$ 66	\$ 53	\$ 46
<b>Concentration Grant</b>	<b>\$ 490</b>	<b>\$ 614</b>	<b>\$ 686</b>	<b>\$ 707</b>
\$ Growth from prior year	\$ 254	\$ 124	\$ 72	\$ 21
<b>Base Grant</b>	<b>\$ 11,201</b>	<b>\$ 11,458</b>	<b>\$ 11,734</b>	<b>\$ 12,093</b>
\$ Growth from prior year	\$ 105	\$ 257	\$ 276	\$ 359
<b>Transportation and TIIG</b>	<b>\$ 221</b>	<b>\$ 223</b>	<b>\$ 228</b>	<b>\$ 234</b>
<b>FEDERAL REVENUES</b>				
Special Education-restricted	\$ 11,199,621	\$ 11,105,895	\$ 11,105,895	\$ 11,105,895
Change from prior year	\$ (4,140,395)	\$ (93,726)	\$ -	\$ -
Title I, NCLB, Part A, Low Income - restricted	\$ 15,783,623	\$ 19,165,742	\$ 17,463,854	\$ 16,463,854
Change from prior year	\$ (2,990,168)	\$ 3,382,119	\$ (1,701,888)	\$ (1,000,000)
All Other Federal Programs - unrestricted & restricted	\$ 26,216,778	\$ 8,850,651	\$ 8,563,800	\$ 7,010,759
Change from prior year	\$ (28,154,932)	\$ (17,366,127)	\$ (286,851)	\$ (1,553,041)

**PLANNING FACTORS - MULTI-YEAR PROJECTIONS**

Dollars relate to unrestricted General Fund unless otherwise noted	2nd Interim 2025-26 Budget Assumptions			
	2024-25	2025-26	2026-27	2027-28
<b>OTHER STATE REVENUES</b>				
Special Education (RS 6500) - restricted (state & LCFF)	\$ 36,395,503	\$ 37,597,124	\$ 38,503,218	\$ 39,681,416
Change from prior year	\$ (26,974)	\$ 1,201,621	\$ 906,094	\$ 1,178,198
Special Education Mental Health - restricted (RS 3327 & 6546)	\$ 3,653,937	\$ 3,736,545	\$ 3,796,532	\$ 3,879,117
Change from prior year	\$ 66,120	\$ 82,608	\$ 59,987	\$ 82,585
Mandate Block Grant	\$ 1,743,980	\$ 1,841,046	\$ 1,898,472	\$ 1,944,996
Change from prior year	\$ 57,648	\$ 97,066	\$ 57,426	\$ 46,524
Lottery-unrestricted	\$ 7,795,976	\$ 7,078,246	\$ 7,246,239	\$ 7,203,797
Change from prior year	\$ 273,435	\$ (717,730)	\$ 167,993	\$ (42,442)
\$ per qualified ADA	\$ 195.37	\$ 190	\$ 190	\$ 190
Lottery-restricted	\$ 3,560,581	\$ 2,978,045	\$ 3,127,324	\$ 3,109,007
Change from prior year	\$ (367,532)	\$ (582,536)	\$ 149,279	\$ (18,317)
\$ per qualified ADA	\$ 88.22	\$ 82	\$ 82	\$ 82
<b>OTHER LOCAL REVENUES</b>				
All Other Local Revenue- unrestricted and restricted	\$ 35,598,880	\$ 22,719,837	\$ 11,678,363	\$ 11,321,996
Change from prior year	\$ 3,780,227	\$ (12,879,043)	\$ (11,041,474)	\$ (356,367)

**PLANNING FACTORS - MULTI-YEAR PROJECTIONS**

Dollars relate to unrestricted General Fund unless otherwise noted	2nd Interim 2025-26 Budget Assumptions			
	2024-25	2025-26	2026-27	2027-28
<b>EXPENDITURES</b>				
<b>Staffing FTE</b>				
Includes Unschool staffing				
<b>Certificated</b>				
Reg. Ed. based on enrollment	1,514.44	1,544.86	1,531.83	1,531.83
Change from prior year	(129.46)	30.42	(13.03)	-
Reg. Ed. Reserve	8.00	8.00	8.00	8.00
Change from prior year	-	-	-	-
Reg. Ed. Other Tchr (beyond ratio)	(31.34)	(4.76)	(4.76)	(4.76)
Change from prior year	-	26.58	-	-
Reg. Ed. Other Certificated	102.03	92.30	92.30	92.30
Change from prior year	-	(9.73)	0.00	0.00
Supplemental and Concentration Grant	256.34	368.34	349.84	349.84
Change from prior year	58.80	112.00	(18.50)	0.00
Expense	\$ 25,894,747	\$ 39,759,930	\$ 37,254,220	\$ 37,589,508
Change from prior year	\$ 6,061,056	\$ 13,865,183	\$ (2,505,710)	\$ 335,288
<b>Classified</b>				
Reg. Ed. based on enrollment	194.25	195.88	194.38	194.38
Change from prior year	-	1.63	(1.50)	-
Reg. Ed. Classified Other, includes reductions	650.39	699.68	693.88	693.88
Change from prior year	-	49.29	(5.80)	-
Supplemental and Concentration Grant	235.58	475.11	234.83	234.83
Change from prior year	16.03	239.54	(240.28)	0.00
Expense	\$ 9,095,249	\$ 14,834,904	\$ 9,611,589	\$ 9,698,093
Change from prior year	\$ 2,343,274	\$ 5,739,655	\$ (5,223,315)	\$ 86,504

**PLANNING FACTORS - MULTI-YEAR PROJECTIONS**

Dollars relate to unrestricted General Fund unless otherwise noted	2nd Interim 2025-26 Budget Assumptions			
	2024-25	2025-26	2026-27	2027-28
<b>EXPENDITURES</b>				
<b>Staffing FTE</b>				
<b>Management</b>				
Reg. Ed. based on enrollment	83.07	83.68	82.68	82.68
Change from prior year	-	0.61	(0.99)	-
Reg. Ed. Other Management, including reductions	46.47	45.69	45.69	45.69
Change from prior year	-	(0.78)	(0.00)	-
<b>Other Staffing Costs</b>				
Step and Column (net of retirements) General Fund Unrestricted & Restricted	\$ 4,811,221	\$ 4,811,221	\$ 4,913,955	\$ 5,015,033
Certificated non management %	0.90%	0.90%	0.90%	0.90%
Certificated management %	0.80%	0.80%	0.80%	0.80%
Classified %	0.90%	0.90%	0.90%	0.90%
<b>Benefits</b>				
Medical Insurance	\$ 41,246,525	\$ 52,443,928	\$ 53,690,477	\$ 56,397,921
Change due to enrollment & rate change	\$ 4,043,206	\$ 11,197,403	\$ 1,246,549	\$ 2,707,444
Premium rate change; % annualized	10.87%	6.39%	8.10%	6.50%
Retiree Medical Insurance	\$ 5,277,109	\$ 6,207,778	\$ 5,938,042	\$ 5,991,455
Change due to salary & rate changes	\$ 546,002	\$ 930,669	\$ (269,736)	\$ 53,413
Workers' Compensation Insurance	\$ 4,611,977	\$ 5,358,884	\$ 5,214,546	\$ 5,261,456
Change due to salary & rate changes	\$ 370,186	\$ 1,446,907	\$ (144,338)	\$ 46,910
% of qualified payroll	1.79%	1.79%	1.79%	1.79%
State Teachers Retirement (STRS)	\$ 36,450,060	\$ 42,249,117	\$ 43,002,788	\$ 43,389,691
Change due to salary & rate changes	\$ 2,657,815	\$ 5,799,057	\$ 753,671	\$ 386,903
% of qualified payroll	19.10%	19.10%	19.10%	19.10%
Public Employee Retirement (PERS)	\$ 15,314,662	\$ 18,800,688	\$ 17,468,858	\$ 17,959,767
Change due to salary & rate changes	\$ 2,195,100	\$ 3,486,026	\$ (1,331,830)	\$ 490,908
% of qualified payroll	27.05%	26.81%	26.40%	26.90%

**PLANNING FACTORS - MULTI-YEAR PROJECTIONS**

Dollars relate to unrestricted General Fund unless otherwise noted	2nd Interim 2025-26 Budget Assumptions			
	2024-25	2025-26	2026-27	2027-28
<b>EXPENDITURES</b>				
<b>Supplies and Materials</b>				
Transportation Fuel and Supplies	\$ 1,021,903	\$ 1,410,350	\$ 1,438,557	\$ 1,467,328
Change from prior year	\$ (159,497)	\$ 388,447	\$ 28,207	\$ 28,771
COLA %	-16%	38%	2%	2%
<b>Services and Operating</b>				
Utilities (electric, gas, water, etc.)	\$ 9,876,956	\$ 11,035,244	\$ 11,747,018	\$ 12,421,642
Change from prior year	\$ (350,927)	\$ 1,158,288	\$ 711,774	\$ 674,624
Inflation % increase	-3.43%	11.73%	6.45%	5.74%
Property and Liability Insurance	\$ 5,124,029	\$ 6,147,971	\$ 6,321,344	\$ 6,493,284
Change from prior year	\$ 1,084,863	\$ 1,023,942	\$ 173,373	\$ 171,941
Inflation % increase	26.86%	19.98%	2.82%	2.70%
Board Election	\$ 138,858	\$ -	\$ 197,182	\$ -
Change from prior year	\$ (15,984)	\$ (138,858)	\$ 197,182	\$ (197,182)
Deferred Maintenance Transfer Out	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Change from prior year, Base \$ RRMA	\$ -	\$ -	\$ -	\$ -
Special Education Contribution (all RS-obj 8981)	\$ 72,572,909	\$ 85,301,344	\$ 89,659,581	\$ 93,055,904
Change from prior year	\$ 23,108,168	\$ 12,728,435	\$ 4,358,237	\$ 3,396,323
System of Professional Growth	\$ -	\$ -	\$ 121,240	\$ 121,240
Change from prior year	\$ -	\$ -	\$ 121,240	\$ -
Restricted Maintenance Account	\$ 21,930,644	\$ 23,209,095	\$ 22,081,308	\$ 22,148,065
Change from prior year	\$ -	\$ 1,278,451	\$ (1,127,787)	\$ 66,757

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	0.00	(2,548,365.00)	0.00	(2,749,742.00)				
Other Sources/Uses Detail					3,500.00	9,268,426.00		
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	184,000.00	0.00	6,655.00	0.00				
Other Sources/Uses Detail					0.00	325,500.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	256,171.00	0.00	111,832.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	395.00	0.00	1,670,516.00	0.00				
Other Sources/Uses Detail					5,592,765.00	740,071.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	502,446.00	0.00	960,739.00	0.00				
Other Sources/Uses Detail					2,415,732.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,000,000.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	(1,975,821.00)						
Other Sources/Uses Detail					62,715,876.00	59,819,311.00		
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	2,574,565.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	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	3,581,174.00	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	4,524,186.00	(4,524,186.00)	2,749,742.00	(2,749,742.00)	72,727,873.00	72,727,873.00		

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

District's ADA Standard Percentage Range: -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

Fiscal Year		First Interim	Second Interim	Percent Change	Status
		Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2025-26)	District Regular	36,655.71	36,647.37		
	Charter School	0.00	0.00		
	<b>Total ADA</b>	<b>36,655.71</b>	<b>36,647.37</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2026-27)	District Regular	36,440.53	36,432.23		
	Charter School				
	<b>Total ADA</b>	<b>36,440.53</b>	<b>36,432.23</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2027-28)	District Regular	36,226.61	36,218.36		
	Charter School				
	<b>Total ADA</b>	<b>36,226.61</b>	<b>36,218.36</b>	<b>0.0%</b>	<b>Met</b>

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

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

1a. STANDARD MET - Funded ADA has not changed since 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		
<b>Current Year (2025-26)</b>				
District Regular	39,479.00	39,470.00		
Charter School				
<b>Total Enrollment</b>	<b>39,479.00</b>	<b>39,470.00</b>	<b>0.0%</b>	<b>Met</b>
<b>1st Subsequent Year (2026-27)</b>				
District Regular	39,247.00	39,238.00		
Charter School				
<b>Total Enrollment</b>	<b>39,247.00</b>	<b>39,238.00</b>	<b>0.0%</b>	<b>Met</b>
<b>2nd Subsequent Year (2027-28)</b>				
District Regular	39,016.00	39,007.00		
Charter School				
<b>Total Enrollment</b>	<b>39,016.00</b>	<b>39,007.00</b>	<b>0.0%</b>	<b>Met</b>

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

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

- 1a. STANDARD MET - Enrollment projections have not changed since 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	34,596	37,902	
	Charter School	210		
	<b>Total ADA/Enrollment</b>	<b>34,806</b>	<b>37,902</b>	<b>91.8%</b>
Second Prior Year (2023-24)	District Regular	35,467	38,209	
	Charter School			
	<b>Total ADA/Enrollment</b>	<b>35,467</b>	<b>38,209</b>	<b>92.8%</b>
First Prior Year (2024-25)	District Regular	36,393	39,199	
	Charter School	0		
	<b>Total ADA/Enrollment</b>	<b>36,393</b>	<b>39,199</b>	<b>92.8%</b>
Historical Average Ratio:				92.5%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>				<b>93.0%</b>

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

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

Fiscal Year		Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
		(Form AI, Lines A4 and C4)	CALPADS/Projected (Criterion 2, Item 2A)		
Current Year (2025-26)	District Regular	36,647	39,470		
	Charter School	0			
	<b>Total ADA/Enrollment</b>	<b>36,647</b>	<b>39,470</b>	<b>92.8%</b>	<b>Met</b>
1st Subsequent Year (2026-27)	District Regular	36,432	39,238		
	Charter School				
	<b>Total ADA/Enrollment</b>	<b>36,432</b>	<b>39,238</b>	<b>92.8%</b>	<b>Met</b>
2nd Subsequent Year (2027-28)	District Regular	36,218	39,007		
	Charter School				
	<b>Total ADA/Enrollment</b>	<b>36,218</b>	<b>39,007</b>	<b>92.9%</b>	<b>Met</b>

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

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

- 1a. STANDARD 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.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2025-26)	548,032,384.00		
1st Subsequent Year (2026-27)	560,654,356.00	560,596,248.00	0.0%	Met
2nd Subsequent Year (2027-28)	577,033,395.00	573,655,936.00	(.6%)	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 (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2022-23)	320,859,766.70	
Second Prior Year (2023-24)	340,669,076.93	375,788,122.08	90.7%
First Prior Year (2024-25)	373,307,893.33	415,689,849.23	89.8%
	Historical Average Ratio:		90.7%

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	2%	2%	2%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	87.7% to 93.7%	87.7% to 93.7%	87.7% to 93.7%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01I, Objects 1000- 3999)	Total Expenditures (Form 01I, Objects 1000- 7499)		
	Current Year (2025-26)	437,466,885.00		
1st Subsequent Year (2026-27)	425,179,067.00	466,346,137.00	91.2%	Met
2nd Subsequent Year (2027-28)	431,395,468.00	476,164,033.00	90.6%	Met

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

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

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

Explanation:  
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since 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)	38,961,848.00	39,122,288.00	.4%	No
1st Subsequent Year (2026-27)	31,194,017.25	37,133,549.00	19.0%	Yes
2nd Subsequent Year (2027-28)	29,744,602.94	34,580,508.00	16.3%	Yes

Explanation:  
(required if Yes)

We had originally projected large decreases in federal revenues for 1st and 2nd subsequent years. We have adjusted those projections as of 2nd Interim due to federal stabilization.

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

Current Year (2025-26)	148,254,022.00	148,929,698.00	.5%	No
1st Subsequent Year (2026-27)	136,221,902.16	133,892,212.16	-1.7%	No
2nd Subsequent Year (2027-28)	137,584,123.20	135,148,101.20	-1.8%	No

Explanation:  
(required if Yes)

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

Current Year (2025-26)	18,955,325.00	22,719,837.00	19.9%	Yes
1st Subsequent Year (2026-27)	11,814,613.00	11,678,363.00	-1.2%	No
2nd Subsequent Year (2027-28)	11,358,246.00	11,321,996.00	-.3%	No

Explanation:  
(required if Yes)

Donation and miscellaneous grants increased for the current year and were updated as of 2nd Interim.

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

Current Year (2025-26)	44,288,597.00	45,148,413.00	1.9%	No
1st Subsequent Year (2026-27)	23,036,066.10	24,140,940.00	4.8%	No
2nd Subsequent Year (2027-28)	25,929,907.10	27,977,189.00	7.9%	Yes

Explanation:  
(required if Yes)

Textbook adoption projection changes were updated as of 2nd Interim.

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

Current Year (2025-26)	91,754,435.00	96,035,189.00	4.7%	No
1st Subsequent Year (2026-27)	59,481,924.99	59,506,701.24	0.0%	No
2nd Subsequent Year (2027-28)	57,984,571.00	59,531,035.00	2.7%	No

Explanation:  
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2025-26)	206,171,195.00	210,771,823.00	2.2%	Met
1st Subsequent Year (2026-27)	179,230,532.41	182,704,124.16	1.9%	Met
2nd Subsequent Year (2027-28)	178,686,972.14	181,050,605.20	1.3%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2025-26)	136,043,032.00	141,183,602.00	3.8%	Met
1st Subsequent Year (2026-27)	82,517,991.09	83,647,641.24	1.4%	Met
2nd Subsequent Year (2027-28)	83,914,478.10	87,508,224.00	4.3%	Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

**Explanation:**

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

**Explanation:**

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

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

**Explanation:**

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

**Explanation:**

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

7. CRITERION: Facilities Maintenance

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

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

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

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

	Second Interim Contribution		Status
	Required Minimum Contribution	Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	23,209,095.00	23,209,095.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		23,144,360.00	

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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Available Reserve Percentages (Criterion 10C, Line 9)	13.1%	9.8%	6.0%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>4.4%</b>	<b>3.3%</b>	<b>2.0%</b>

**8B. Calculating the District's Deficit Spending Percentages**

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2025-26)	(64,734,648.00)	489,897,899.00	13.2%	Not Met
1st Subsequent Year (2026-27)	(34,509,455.57)	466,346,137.00	7.4%	Not Met
2nd Subsequent Year (2027-28)	(34,354,842.80)	476,164,033.00	7.2%	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)

The District continued to fund actions implemented with Covid-relief dollars in fiscal year 2025-26. Deficit levels are continuing to be addressed.

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		Status
	(Form 011, Line F2 )	(Form MYPI, Line D2)	
Current Year (2025-26)	209,134,350.00		Met
1st Subsequent Year (2026-27)	158,040,041.35		Met
2nd Subsequent Year (2027-28)	115,888,480.41		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		Status
	(Form CASH, Line F, June Column)		
Current Year (2025-26)	185,199,878.00		Met

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

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

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

Explanation:  
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

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

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

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

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	36,647	36,432	36,218
<b>District's Reserve Standard Percentage Level:</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>

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

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

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

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

Yes

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

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

CN

San Juan Unified

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)
b. Special Education Pass-through Funds	826,226.00	846,136.00	872,027.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	797,111,345.00	759,518,480.81	761,743,713.14
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	797,111,345.00	759,518,480.81	761,743,713.14

4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	15,942,226.90	15,190,369.62	15,234,874.26
6.	Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	<b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>15,942,226.90</b>	<b>15,190,369.62</b>	<b>15,234,874.26</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	15,942,226.92	15,190,369.62	15,234,874.26
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	88,250,660.08	59,570,064.04	30,457,357.60
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)	104,192,887.00	74,760,433.66	45,692,231.86
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	13.07%	9.84%	6.00%
<b>District's Reserve Standard</b> <b>(Section 10B, Line 7):</b>	<b>15,942,226.90</b>	<b>15,190,369.62</b>	<b>15,234,874.26</b>
Status:	Met	Met	Met

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

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

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

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

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

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

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

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

**S3. Temporary Interfund Borrowings**

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

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0% or -\$20,000 to +\$20,000
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**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
<b>1a. Contributions, Unrestricted General Fund</b>					
<b>(Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2025-26)	(108,337,528.00)	(108,714,273.00)	.3%	376,745.00	Met
1st Subsequent Year (2026-27)	107,377,485.00	111,937,112.57	4.2%	(4,559,627.57)	Met
2nd Subsequent Year (2027-28)	107,368,332.00	115,393,106.00	7.5%	(8,024,774.00)	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2025-26)	3,500.00	3,500.00	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
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2025-26)	8,994,151.00	9,268,426.00	3.0%	274,275.00	Met
1st Subsequent Year (2026-27)	8,972,017.00	9,244,961.00	3.0%	272,944.00	Met
2nd Subsequent Year (2027-28)	8,972,017.00	9,244,961.00	3.0%	272,944.00	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
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\* Include transfers used to cover operating deficits in either the general fund or any other fund.

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

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

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

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

The costs of the District's Special Education program are continuing to be projected to increase which requires a larger contribution from unrestricted. Additionally there are textbook adoptions in subsequent year 3.

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

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

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

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

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

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

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

There is a payment due in 25/26 being paid from a sinking bond fund. This will pay off this debt issuance.

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

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

2 OPEB Liabilities	First Interim	
	(Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	117,036,258.00	117,036,258.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	117,036,258.00	117,036,258.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2024

3 OPEB Contributions	First Interim	
	(Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2025-26)	11,496,304.00	11,496,304.00
1st Subsequent Year (2026-27)	11,988,068.00	11,988,068.00
2nd Subsequent Year (2027-28)	11,988,068.00	11,988,068.00

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)	9,996,119.00	9,943,855.00
1st Subsequent Year (2026-27)	9,943,291.00	10,238,933.00
2nd Subsequent Year (2027-28)	9,868,328.00	10,143,618.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2025-26)	7,456,921.00	7,390,282.00
1st Subsequent Year (2026-27)	7,500,000.00	7,500,000.00
2nd Subsequent Year (2027-28)	7,500,000.00	7,500,000.00

d. Number of retirees receiving OPEB benefits		
Current Year (2025-26)	363	363
1st Subsequent Year (2026-27)	403	403
2nd Subsequent Year (2027-28)	403	403

4. Comments:

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

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

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

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

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

2 Self-Insurance Liabilities

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	9,562,450.00	9,562,450.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3 Self-Insurance Contributions

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
Current Year (2025-26)	18,287,118.00	18,287,118.00
1st Subsequent Year (2026-27)	18,396,841.00	18,396,841.00
2nd Subsequent Year (2027-28)	18,396,841.00	18,396,841.00

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)	18,287,118.00	18,287,118.00
1st Subsequent Year (2026-27)	18,396,841.00	18,396,841.00
2nd Subsequent Year (2027-28)	18,396,841.00	18,396,841.00

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

4 Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

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

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

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

Yes

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

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2,456.00	2,500.00	2,411.00	2,411.00

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year                      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

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or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

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

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Negotiations Not Settled

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

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

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Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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**Certificated (Non-management) Health and Welfare (H&W) Benefits**

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

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

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


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

If Yes, explain the nature of the new costs:

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

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

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

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

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

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

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

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

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

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

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

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

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

If No, continue with section S8B.

Yes
-----

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

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	2,240.00	2,275.00	2,103.00	1,978.00

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

n/a
-----

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

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

If No, complete questions 6 and 7.

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

No
----

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

--

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

--

If Yes, date of Superintendent and CBO certification:

--

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

n/a
-----

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:

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End Date:

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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)?

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**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")

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

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Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

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

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

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


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

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

--

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

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If Yes, explain the nature of the new costs:

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

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

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


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

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

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


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

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

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

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

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

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

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	323.00	331.00	324.00	324.00

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

--	--	--

**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

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

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

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

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

**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

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

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

**S9. Status of Other Funds**

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

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

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?   
If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.
  
2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.  

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**ADDITIONAL FISCAL INDICATORS**

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

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

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

**Comments:**  
(optional)

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End of School District Second Interim Criteria and Standards Review

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