



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 11.1

AMENDED

Meeting Date: March 19, 2026

Subject: 2025-26 Second Interim Financial Report

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

Division: Business Services

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

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

Financial Considerations: The District is not projected to meet the 2% reserve requirement for economic uncertainties in 2025-26 due to the projected deficit of \$108.2M in the Unrestricted General Fund. The reserve would be an additional \$19.1M, making the total amount required to address the deficit and to fully restore the reserve, \$127M. The Cash flow is projected to be \$4.9M as of June 30, 2026. Though the Second Interim has incorporated \$63M in reductions for 2025-26 and \$58M in reductions from the Fiscal Solvency Plan, Budget Development, and the Board's additional directives to reduce the staff at the Serna Center, the unrestricted deficit of 2026-27 and 2027-28 are \$251.1M and \$396.2M respectively.

Unrestricted General Fund Balance - Multi-Year Projection

2025-26	2026-27	2027-28
-\$108.20	-\$251.10	-\$394.80

The Restricted General Fund at second Interim is reflecting the following Fund Balances, which also shows a significant reduction in Restricted Resources from the \$94.8M beginning Fund Balance.

Restricted General Fund Balance - Multi-Year Projection

2025-26	2026-27	2027-28
\$47.6M	\$45.5M	\$49.5M

The Board has requested that the District continue to provide reductions for a Qualified budget, which is defined as “...district will be unable to meet its financial obligations for the remainder of the current fiscal year or two subsequent fiscal years.” The District continues to not only review options for the 2025-26 year, to include the updates to accurately state and project the 2025-26 budget, but to also reconcile the budget development activity for the 2026-27 year, in preparation for updates and implementation.

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

Documents Attached:

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

Estimated Time: 20

Submitted by: Lisa Grant-Dawson, Interim Chief Business and Operations Officer

Approved by: Cancy McArn, Interim Superintendent

Board of Education Executive Summary

Business Services

Fiscal Year 2025-26 Second Interim Financial Report

March 19, 2026



2025-26 Second Interim Financial Report

The Second Interim Financial Report provides a picture of a district's financial condition during the second quarter of the fiscal year. The California Education Code Sections 42130, 43131, (a)(1), and 43131,(a)(2), require school districts to prepare a financial and budgetary report for the period ending January 31st of each year. This report must certify whether the district is able to meet its financial obligation for the remainder of the fiscal year, and meet any multi-year commitments. The District is recommending that we retain a "Negative" certification, which signifies that based on revised projections, the District will be unable to meet its current and multi-year commitments. The District is doing the work required to change this trajectory; however, more time to develop a strategic plan is required. The Board has also requested to continue to bring forth recommendations to secure a Qualified certification, where ultimately the goal with each step is toward a Positive Certification.

At First Interim, the District self certified as negative. The First Interim was adopted with a deficit of \$34.2M and projected negative ending fund balances in the multi-year projection. Additionally, the District's Cash Flow balance as of June 2026 was projected to be -\$1.1M. The Sacramento County Office of Education (SCOE) responded to the negative certification in the First Interim Letter dated January 15, 2025 as follows:

- *We request that the district provide us with a report listing the solutions the district has implemented and savings achieved to date, the solutions the district has determined cannot be achieved, and the additional potential solutions it has identified by January 31, 2026.*
- *We further request that the district provide us with updates to this report by the end of each month beginning in February 2026.*
- *We also request that the district provide us updated cash flow projections with actual expenditures through December 2025 by January 31, 2026.*
- *We further request that the district provide us updated cash flow projections with actual expenditures through the prior month and by the end of the second week of each month beginning in February 2026.*

In conjunction with this request and the concurrent request for an update to the November 2025 adopted Fiscal Solvency Plan, the District provided a revised First Interim Multi-Year Projection (MYP), which updated the projected deficit from -\$34.2M to -\$113.3M. The Cash Flow Projection was also revised from -\$1M to \$3M. The primary adjustments to the First Interim Unrestricted General Fund deficit is the removal of the \$68M of Fiscal Solvency Plan solutions that were adopted after the First Interim period of October 31, 2025 and the inability to realize the full projected savings. The revised MYP also included updates to the 2026-27 budget based on recently negotiated compensation agreements with SCTA with salary increase projections.

Board of Education Executive Summary

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Fiscal Year 2025-26 Second Interim Financial Report

March 19, 2026



This report is included in the appendix of this report. Since then, the District has provided weekly updates to the Board through February with revised projections to the SCOE monthly.

At Second Interim, the District is reflecting a -\$108M Unrestricted General Fund Deficit, a positive \$47M Restricted Balance. All revised FSP strategies for 2025-26 and 2026-27 have been included in the current and out year projections. The Cash Flow is projected to be \$4.9M as of June 30, 2026, with the District continuing to scrub through the budget, realize maximum revenues during the year, while managing spending, and developing additional strategies to retain fiscal solvency.

Second Interim Multi-Year District Assumptions

SCUSD 2025-28 Budget Assumptions - Second Interim Budget			
Category	2025-26	2026-27	2027-28
Cost of Living Adjustment (COLA)	2.30%	2.41%	3.06%
Enrollment	35,906	35,680	37,119
Attendance Used for Funding (Highest Year or Average)	33,519	33,650	33,959
Attendance (ADA)	33,672	33,573	33,959
Enrollment to ADA %	93.78%	94.09%	91.49%
Unduplicated Pupil Count	68.53%	68.08%	69.11%
Step & Column Certificated	2.0%	2.0%	2.0%
Step & Column Classified	1.75%	2.0%	2.0%
Consumer Price Index (CPI)	3.37%	3.08%	2.75%
Special Education Contribution (In Millions)	\$172.2	\$173.5	\$177.8
Routine Restricted Maintenance Contribution (In Millions)	\$24.9	\$21.9	\$28.4
Health Benefit Assumptions *	0.00%	8.00%	8.00%
SCTA Agreement	2.00%	2.00%	0.00%
Mandatories & Benefits - Certificated	5.14%	5.14%	5.14%
Mandatories & Benefits - Classified	11.34%	11.34%	11.34%
State Teachers Retirement System	19.10%	19.10%	19.10%
California Public Retirement System	26.81%	26.40%	26.90%
Total Mandatories & Benefits Certificated	24.24%	24.24%	24.24%

Board of Education Executive Summary

Business Services

Fiscal Year 2025-26 Second Interim Financial Report

March 19, 2026



Changes between 2025-26 First Interim and 2025-26 Second Interim Budget

Unrestricted Revenues

The Unrestricted General Fund increased by \$8.1M from First to Second Interim. The key drivers are as follows:

- **LCFF Revenue Increase of \$3.6M**
 - At First Interim, the District reported a decrease at First Interim of \$6.01M. The primary drivers for the reduction were a drop in the Unduplicated Pupil Count (UPP) from 69.34% to 67.73% from Adopted to First Interim. The UPP has been revised per our P-1 student data to 68.53% yielding an increase of \$2.6M. The LCFF calculation has also been revised to reflect an increase in projected TK ADA from 700.51 to 885.25; thus, increasing the projected TK Add On Rate by \$1M.
 - Enrollment projections have declined since Adoption by 404 students and 271 students since First Interim. Actual ADA projections were higher at Second Interim by 343.84 ADA using P-1 data, whereas at First Interim, the ADA was projected to be lower than Adopted Budget by 216.87. These changes continue to support the District's ability to be funded by a three year average; thus, minimally impacting the Base funded ADA by 7.22 ADA.
- **Other State Revenues Increase of \$12.3M**
 - At First Interim, the District noted, "a correction to Home-to-School Transportation of approximately \$4.5M." This revenue was known and measurable in 2024-25; however, it was not received until the 2025-26 fiscal year, was not accrued from the prior year, nor revised as a viable revenue source at First Interim. The District additionally has received its 2025-26 allocation on a monthly basis, but had not revised its budget projections accordingly until second interim. The 2024-25 remaining allocation of \$4.5M and the projected 2025-26 allocation of \$7.8M has been adjusted in the budget and thus the source of the increase in Other State Revenue. This funding is a result of the 2023-24 new funding from Education Code Sections 39800.1 and 41850.1 states that eligible local educational agencies (LEA) transportation allowances will be "equal to 60%" of the HTS transportation expenditures. The District is providing its required Transportation Plan on the March 19, 2026 agenda, which is the condition in which these resources are earned and one which is also audited to ensure the District is eligible to retain these funds.
- **Federal Revenues – No Change**

Board of Education Executive Summary

Business Services

Fiscal Year 2025-26 Second Interim Financial Report

March 19, 2026



- **Other Local Revenues Decrease of \$7.8M**

- Interest Revenue has been adjusted down by \$8M due to lower projected yields than at the adopted budget, primarily driven by lower cash balances.

Unrestricted Expenditures

- **Certificated Salaries Increase Decrease of \$1.5M** – Adjusted Supplemental and Concentration budgets as part of the revised Fiscal Solvency Plan to ensure that funds live within their means. The Supplemental and Concentration Revenue was over budget by \$4.3M and was adjusted at Second Interim to remain within its combined revenue of \$86.6M. The Second Interim also included concentrated balancing of all Unrestricted Resources, Districtwide, which included increases/decreases of salary projections and vacancy adjustments. Reversals of Fiscal Solvency Plan Actions amended at First Interim Budget were also completed.
- **Classified Salaries Increase of \$1.4M** – Adjusted Supplemental and Concentration budgets as part of the revised Fiscal Solvency Plan to ensure that funds live within their means. The Second Interim also included concentrated balancing of all Unrestricted Resources, Districtwide, which included increases/decreases of salary projections and vacancy adjustments. Reversals of Fiscal Solvency Plan Actions amended at First Interim Budget were also completed.
- **Employee Benefits Increase of \$56.2M** - At First Interim, the District reduced \$32.3M that was offset by the projected and now reversed OPEB transfer (Resources sitting in CalPERS Trust and not OUSD Books) of \$20M and the use of \$12.2M in Resource 6762, Arts Materials and Instructional Materials Block (AMIM) Grant. This was discovered in early January and recommended as part of the FSP to reverse. Though the AMIM grant was applied to the District's revised FSP, the use of funds was managed through a contribution from this restricted resource to the Unrestricted General fund via Object 8990. During the Second Interim review, additional entries impacting the District's benefits were discovered and reversed, totaling \$31.4M, for the Unrestricted General Fund and \$11.7M for the Restricted General Fund. This constitutes a significant adjustment, but properly states the District's benefit liability trend that benefits are approximately 50%+ of total salaries. Additional analysis on how the District budgets benefits related to salaries will be completed as the District prepares Third Interim and the 2026-27 Budget.

Board of Education Executive Summary

Business Services

Fiscal Year 2025-26 Second Interim Financial Report

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- **Books & Supplies Increase of \$7.5M** – Budget Adjustment from First Interim for cafeteria table purchases using one time FEMA reimbursement resources (Prog 900). Reversals of Fiscal Solvency Plan adjustments reducing Books and Supply budgets also occurred, in addition to setting up a \$2.3M Reserve in Object 4399 to reduce supply budgets, excluding those custodial and direct student support budgets per the revised Fiscal Solvency Plan.
- **Services and Operating Expenses Net Increase of \$24.6M**
 - The original FSP included \$23M of reductions to Professional/Consulting Services & Operating Expenditures, Travel & Conferences, and Communications. As previously shared, the District has reversed this entry and has applied budget adjustments to areas that are feasible for the District to realize as part of the revised FSP. This includes \$689K of cost avoidance for contract services and properly projecting utility costs.
- **Interfund Transfers Increase of \$10.6M**
 - As part of the revised FSP, the District has transferred \$9M from Funds 67 & 68 for one time upside into the Base General Fund. The District also contributed \$1.6M to Adult Education due to revenue projections not covering expenditures.

Restricted Revenues

Restricted Revenues – Changes Between 2025-26 First Interim and Second Interim

- The Restricted Resources did not have a material change from First Interim and remains at \$213M

Restricted Expenditures

Restricted Expenditures – Changes Between 2025-26 First Interim and Second Interim

The Restricted General Fund increased by \$6M from First to Second Interim. The key drivers are as follows:

- Certificated Salaries Decrease – \$1.8M
- Classified Salaries Increase – \$2.2M
- Employee Benefits Decrease – \$8.4M
 - The District revised the salary projections for Special Education, but adjusting salary costs previously adjusted to support the Non Public Agency costs in Services and Other Operating Expenditures.
- Books & Supplies Increase – \$3.3M

Board of Education Executive Summary

Business Services

Fiscal Year 2025-26 Second Interim Financial Report

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- Services and Operating Expenses Increase – \$9.3M
 - Increases in Non Public Agency Contracts due to additional Special Education Allocation of \$18M at Second Interim.
- Capital Outlay Increase - \$1.9M

General Fund Contributions to Restricted Programs

The General Fund has two primary programs it contributes to within the General Fund, Ongoing Major Maintenance and Special Education. The Second Interim reflects the following changes in contributions:

Resource 8150 Ongoing Major Maintenance - No Change Since First Interim - \$24.9M

Resource 6500 Special Education - Increase of \$18M to \$172.3M

Summary of 2025-26 Second Interim Cash Flow Projections

The district's multi-year cash flow projections reflect a starting Cash Balance of \$237.1M and declines to \$4.9M by June 2026. Though this is an improvement since First Interim, the District continues to analyze its resources and revenue streams to ensure that we are projecting and receiving our allocations, apportionments, and awards timely. The cash flow is based on the District's Second Interim Budget and will be amended to include an additional 12 months of projections after the Second Interim, in preparation for the next submission of the Cash Flow analysis to SCOE.

The District will also have an independent Cash Flow analysis by FCMAT as well as requested technical support of its Accounts Receivable and Accounts Payable balances, to support the robust analysis required within this constrained time period.

Board of Education Executive Summary

Business Services

Fiscal Year 2025-26 Second Interim Financial Report

March 19, 2026



General and Ancillary Fund Summaries

All Funds are operating within their resources, excluding the Adult Education Fund as of Second Interim Projections.

2025-26 Second Interim Fund Summaries

Fund		2025-26 Beginning Fund Balance	Budgeted Net Change	2025-26 Ending Fund Balance
01	General (Unrestricted and Restricted)	157,129,658	(217,708,567)	(60,578,909)
08	Student Activity Fund	1,670,479	-	1,670,479
09	Charter Schools	12,703,316	(8,748,467)	3,954,848
11	Adult Education	544,632	(541,853)	2,779
12	Child Development	4,405,501	(4,405,370)	131
13	Cafeteria	11,489,022	(1,386,050)	10,102,973
21	Building Fund	204,406,375	(425,696,940)	(221,290,566)
25	Capital Facilities	37,652,572	954,887	38,607,459
35	County School Facilities Fund	3,343	-	3,343
49	Capital Projects for Blended Components	3,889,166	1,089,791	4,978,957
51	Bond Interest and Redemption	45,993,338	24,032,193	70,025,531
61	Cafeteria Enterprise Fund	39,220	46,417	85,638
67	Self-Insurance Fund	11,901,319	(10,330,472)	1,570,848

Board of Education Executive Summary

Business Services

Fiscal Year 2025-26 Second Interim Financial Report

March 19, 2026



Multiyear Projection

Summary Conclusion

The district's multi-year financial projections highlight significant fiscal challenges that require urgent, coordinated, and immediate action. As stated previously, all revised FSP strategies for 2025-26 and 2026-27 have been included in the current and out year projections. Based on the 2025-26 Second Interim Report, the unassigned fund balance remains in deficit across all three years of the projection for the Unrestricted General Fund:

- **2025-26: approximately \$108.2M deficit**
- **2026-27: approximately \$251.1M deficit**
- **2027-28: approximately \$394.8M deficit**

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

2025-2026 Second Interim Financial Report



Guiding Principle

All students graduate with the greatest number of postsecondary choices from the widest array of options.

Board of Education
March 19, 2026

Sacramento City Unified School District

Board of Education

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Brian Heap, Chief Communications Officer
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Tim Rocco, Chief Information Officer
Yvonne Wright, Chief Academic Officer
Lisa Grant-Dawson, Interim Chief Business and Operations Officer

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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: _____ Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

X NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Lisa Grant-Dawson Telephone: _____
Title: Chief Business Officer E-mail: lisa-grantdawson@scusd.edu

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since 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?	n/a	
		• 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?	n/a	
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	
		• Management/supervisor/confidential? (Section S8C, 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

GENERAL FUND

General Fund Definition

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	485,862,174.00	479,855,565.00	250,758,896.29	483,415,359.00	3,559,794.00	0.7%
2) Federal Revenue		8100-8299	0.00	0.00	647,263.33	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,464,964.11	8,001,560.00	14,545,373.43	20,318,456.00	12,316,896.00	153.9%
4) Other Local Revenue		8600-8799	14,585,390.96	14,910,029.36	2,274,690.88	7,134,013.37	(7,776,015.99)	-52.2%
5) TOTAL, REVENUES			512,912,529.07	502,767,154.36	268,226,223.93	510,867,828.37		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	218,744,200.27	227,760,878.15	129,284,558.71	226,250,043.72	1,510,834.43	0.7%
2) Classified Salaries		2000-2999	64,724,110.31	63,576,109.62	36,794,264.61	64,945,569.34	(1,369,459.72)	-2.2%
3) Employee Benefits		3000-3999	140,684,921.51	108,315,480.71	90,955,395.09	164,603,537.70	(56,288,056.99)	-52.0%
4) Books and Supplies		4000-4999	7,804,267.28	6,504,448.04	3,075,776.78	14,033,893.62	(7,529,445.58)	-115.8%
5) Services and Other Operating Expenditures		5000-5999	28,936,152.76	31,099,277.16	21,027,113.25	55,714,485.13	(24,615,207.97)	-79.2%
6) Capital Outlay		6000-6999	1,684,908.88	1,720,772.72	887,634.58	2,325,776.89	(605,004.17)	-35.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,378,467.00	1,378,467.00	683,519.78	1,378,467.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(12,953,967.38)	(13,847,571.95)	(943,223.64)	(13,499,753.80)	(347,818.15)	2.5%
9) TOTAL, EXPENDITURES			451,003,060.63	426,507,861.45	281,765,039.16	515,752,019.60		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			61,909,468.44	76,259,292.91	(13,538,815.23)	(4,884,191.23)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,755,880.00	3,755,880.00	2,986,272.68	12,755,880.00	9,000,000.00	239.6%
b) Transfers Out		7600-7629	0.00	0.00	0.00	1,615,102.45	(1,615,102.45)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(147,081,944.23)	(176,536,984.08)	21,437,539.09	(176,822,310.48)	(285,326.40)	0.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(143,326,064.23)	(172,781,104.08)	24,423,811.77	(165,681,532.93)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(81,416,595.79)	(96,521,811.17)	10,884,996.54	(170,565,724.16)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	62,354,384.48	62,354,384.48		62,354,384.48	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			62,354,384.48	62,354,384.48		62,354,384.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			62,354,384.48	62,354,384.48		62,354,384.48		
2) Ending Balance, June 30 (E + F1e)			(19,062,211.31)	(34,167,426.69)		(108,211,339.68)		
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		

Description	Resource Codes	Object Codes	Original Budget (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	(19,062,211.31)	(34,167,426.69)		(108,211,339.68)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	290,946,637.00	232,291,771.00	155,088,667.00	235,907,061.00	3,615,290.00	1.6%
Education Protection Account State Aid - Current Year		8012	69,893,387.00	118,559,000.00	44,345,042.00	118,451,158.00	(107,842.00)	-0.1%
State Aid - Prior Years		8019	0.00	0.00	(5,911,607.11)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	648,732.00	648,686.00	325,701.68	648,686.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	(14.30)	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	99,671,094.00	104,254,430.00	49,959,953.92	104,254,430.00	0.00	0.0%
Unsecured Roll Taxes		8042	3,565,525.00	3,791,291.00	4,129,401.19	3,791,291.00	0.00	0.0%
Prior Years' Taxes		8043	865,861.00	923,403.00	1,118,691.95	923,403.00	0.00	0.0%
Supplemental Taxes		8044	2,949,989.00	2,617,554.00	132,978.38	2,617,554.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	19,974,365.00	19,502,447.00	9,099,737.88	19,502,447.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	15,374,047.00	15,090,532.00	367,611.75	15,090,532.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	(1,023.09)	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	(13,288.96)	0.00	0.00	0.0%
Subtotal, LCFF Sources			503,889,637.00	497,679,114.00	258,641,852.29	501,186,562.00	3,507,448.00	0.7%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(18,027,463.00)	(17,823,549.00)	(7,882,956.00)	(17,771,203.00)	52,346.00	-0.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			485,862,174.00	479,855,565.00	250,758,896.29	483,415,359.00	3,559,794.00	0.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	647,263.33	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	647,263.33	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,631,404.11	1,668,000.00	1,668,000.00	1,668,000.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	6,333,560.00	6,333,560.00	3,659,248.43	6,333,560.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Arts and Music in Schools (Prop 28)	6770	8590						
Specialized Secondary	7370	8590						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	4,500,000.00	0.00	9,218,125.00	12,316,896.00	12,316,896.00	New
TOTAL, OTHER STATE REVENUE			12,464,964.11	8,001,560.00	14,545,373.43	20,318,456.00	12,316,896.00	153.9%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	89,889.00	89,889.00	6,541.40	89,889.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,282,272.00	2,402,403.17	1,441,631.44	2,402,403.17	0.00	0.0%
Interest		8660	10,223,946.00	10,223,946.00	(593,967.89)	2,223,946.00	(8,000,000.00)	-78.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,071,280.00	1,071,280.00	0.00	1,071,280.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	918,003.96	1,122,511.19	1,420,485.93	1,346,495.20	223,984.01	20.0%
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						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,585,390.96	14,910,029.36	2,274,690.88	7,134,013.37	(7,776,015.99)	-52.2%
TOTAL, REVENUES			512,912,529.07	502,767,154.36	268,226,223.93	510,867,828.37	8,100,674.01	1.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	170,797,730.52	177,329,624.93	103,504,721.99	178,852,978.31	(1,523,353.38)	-0.9%
Certificated Pupil Support Salaries		1200	20,690,991.22	23,393,183.00	11,528,527.69	20,848,714.67	2,544,468.33	10.9%
Certificated Supervisors' and Administrators' Salaries		1300	24,231,006.13	23,969,569.32	13,517,420.32	23,578,309.72	391,259.60	1.6%
Other Certificated Salaries		1900	3,024,472.40	3,068,500.90	733,888.71	2,970,041.02	98,459.88	3.2%
TOTAL, CERTIFICATED SALARIES			218,744,200.27	227,760,878.15	129,284,558.71	226,250,043.72	1,510,834.43	0.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,332,073.43	5,376,292.37	1,813,262.23	5,431,325.86	(55,033.49)	-1.0%
Classified Support Salaries		2200	24,779,117.97	23,815,941.88	14,491,909.03	24,317,015.21	(501,073.33)	-2.1%
Classified Supervisors' and Administrators' Salaries		2300	10,192,713.89	8,442,885.79	5,548,685.84	9,659,354.43	(1,216,468.64)	-14.4%
Clerical, Technical and Office Salaries		2400	22,002,558.53	21,782,445.92	12,943,020.85	21,631,027.19	151,418.73	0.7%
Other Classified Salaries		2900	4,417,646.49	4,158,543.66	1,997,386.66	3,906,846.65	251,697.01	6.1%
TOTAL, CLASSIFIED SALARIES			64,724,110.31	63,576,109.62	36,794,264.61	64,945,569.34	(1,369,459.72)	-2.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	40,765,295.30	38,999,131.06	22,857,133.12	41,618,687.46	(2,619,556.40)	-6.7%
PERS		3201-3202	18,316,855.91	17,390,642.42	9,407,511.98	17,326,567.34	64,075.08	0.4%
OASDI/Medicare/Alternative		3301-3302	9,886,289.79	11,156,589.14	4,791,860.85	8,205,160.17	2,951,428.97	26.5%
Health and Welfare Benefits		3401-3402	49,578,358.28	19,162,373.21	42,540,068.20	76,067,410.55	(56,905,037.34)	-297.0%
Unemployment Insurance		3501-3502	141,282.93	139,724.22	84,707.13	63,414.73	76,309.49	54.6%
Workers' Compensation		3601-3602	4,250,612.83	4,192,202.23	2,489,385.97	3,990,357.44	201,844.79	4.8%
OPEB, Allocated		3701-3702	17,705,989.04	17,232,498.80	8,760,801.41	17,286,772.66	(54,273.86)	-0.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	40,237.43	42,319.63	23,926.43	45,167.35	(2,847.72)	-6.7%
TOTAL, EMPLOYEE BENEFITS			140,684,921.51	108,315,480.71	90,955,395.09	164,603,537.70	(56,288,056.99)	-52.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	85,026.00	78,114.12	12,919.14	66,319.33	11,794.79	15.1%
Books and Other Reference Materials		4200	165,329.00	175,418.68	66,763.71	138,580.62	36,838.06	21.0%
Materials and Supplies		4300	6,859,787.17	5,150,675.79	1,375,503.11	9,437,946.11	(4,287,270.32)	-83.2%
Noncapitalized Equipment		4400	694,125.11	1,100,239.45	1,620,590.82	4,391,047.56	(3,290,808.11)	-299.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,804,267.28	6,504,448.04	3,075,776.78	14,033,893.62	(7,529,445.58)	-115.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,674,783.94	4,891,215.64	992,488.04	5,147,265.05	(256,049.41)	-5.2%
Travel and Conferences		5200	682,875.56	86,864.69	57,442.78	500,415.77	(413,551.08)	-476.1%
Dues and Memberships		5300	200,592.00	224,927.00	166,956.54	239,210.02	(14,283.02)	-6.4%
Insurance		5400-5450	3,865,191.54	5,956,211.94	2,125,505.30	5,957,136.94	(925.00)	0.0%
Operations and Housekeeping Services		5500	42,000.00	15,166,459.98	8,467,994.55	15,178,343.56	(11,883.58)	-0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,832,481.20	1,776,990.75	156,499.16	1,987,017.04	(210,026.29)	-11.8%

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)
Transfers of Direct Costs		5710	(406,369.69)	(540,373.99)	(91,133.12)	(432,495.84)	(107,878.15)	20.0%
Transfers of Direct Costs - Interfund		5750	(1,598,916.00)	(1,663,934.28)	(1,686,429.11)	(1,687,402.90)	23,468.62	-1.4%
Professional/Consulting Services and Operating Expenditures		5800	19,059,191.69	3,997,352.19	9,920,731.37	27,283,682.57	(23,286,330.38)	-582.5%
Communications		5900	1,584,322.52	1,203,563.24	917,057.74	1,541,312.92	(337,749.68)	-28.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,936,152.76	31,099,277.16	21,027,113.25	55,714,485.13	(24,615,207.97)	-79.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	16,158.59	0.00	18,837.59	(2,679.00)	-16.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,620,908.88	1,640,614.13	887,634.58	2,230,489.30	(589,875.17)	-36.0%
Equipment Replacement		6500	64,000.00	64,000.00	0.00	76,450.00	(12,450.00)	-19.5%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,684,908.88	1,720,772.72	887,634.58	2,325,776.89	(605,004.17)	-35.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	49,220.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,367,932.00	1,367,932.00	629,978.00	1,367,932.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	10,535.00	10,535.00	4,321.78	10,535.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,378,467.00	1,378,467.00	683,519.78	1,378,467.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Indirect Costs		7310	(10,719,859.71)	(11,450,270.16)	(565,431.69)	(10,996,067.62)	(454,202.54)	4.0%
Transfers of Indirect Costs - Interfund		7350	(2,234,107.67)	(2,397,301.79)	(377,791.95)	(2,503,686.18)	106,384.39	-4.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(12,953,967.38)	(13,847,571.95)	(943,223.64)	(13,499,753.80)	(347,818.15)	2.5%
TOTAL, EXPENDITURES			451,003,060.63	426,507,861.45	281,765,039.16	515,752,019.60	(89,244,158.15)	-20.9%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,755,880.00	3,755,880.00	2,986,272.68	12,755,880.00	9,000,000.00	239.6%
(a) TOTAL, INTERFUND TRANSFERS IN			3,755,880.00	3,755,880.00	2,986,272.68	12,755,880.00	9,000,000.00	239.6%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	1,615,102.45	(1,615,102.45)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	1,615,102.45	(1,615,102.45)	New
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(147,081,944.23)	(176,536,984.08)	(22,968.02)	(197,160,637.78)	(20,623,653.70)	11.7%
Contributions from Restricted Revenues		8990	0.00	0.00	21,460,507.11	20,338,327.30	20,338,327.30	New
(e) TOTAL, CONTRIBUTIONS			(147,081,944.23)	(176,536,984.08)	21,437,539.09	(176,822,310.48)	(285,326.40)	0.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(143,326,064.23)	(172,781,104.08)	24,423,811.77	(165,681,532.93)	7,099,571.15	-4.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,688,064.00	2,688,064.00	0.00	2,688,064.00	0.00	0.0%
2) Federal Revenue		8100-8299	52,969,002.84	51,472,813.22	22,821,711.89	51,472,813.22	0.00	0.0%
3) Other State Revenue		8300-8599	116,141,142.11	150,199,463.23	80,387,317.45	150,304,301.25	104,838.02	0.1%
4) Other Local Revenue		8600-8799	7,946,272.00	9,371,572.41	7,366,246.50	9,374,549.29	2,976.88	0.0%
5) TOTAL, REVENUES			179,744,480.95	213,731,912.86	110,575,275.84	213,839,727.76		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	89,182,004.10	98,288,606.43	50,934,873.19	96,495,943.53	1,792,662.90	1.8%
2) Classified Salaries		2000-2999	55,539,782.10	42,731,174.38	23,150,610.48	44,892,955.55	(2,161,781.17)	-5.1%
3) Employee Benefits		3000-3999	123,549,803.93	114,990,978.53	40,372,933.59	106,567,419.70	8,423,558.83	7.3%
4) Books and Supplies		4000-4999	19,207,716.20	35,114,722.45	2,702,719.49	38,406,376.93	(3,291,654.48)	-9.4%
5) Services and Other Operating Expenditures		5000-5999	34,865,143.54	122,783,065.57	30,839,212.26	132,114,938.79	(9,331,873.22)	-7.6%
6) Capital Outlay		6000-6999	7,069,360.89	6,398,506.09	1,956,417.49	8,331,179.19	(1,932,673.10)	-30.2%
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	10,719,859.71	11,450,270.16	565,431.69	10,996,067.62	454,202.54	4.0%
9) TOTAL, EXPENDITURES			340,133,670.47	431,757,323.61	150,522,198.19	437,804,881.31		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(160,389,189.52)	(218,025,410.75)	(39,946,922.35)	(223,965,153.55)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	147,081,944.23	176,536,984.08	(21,437,539.09)	176,822,310.48	285,326.40	0.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			147,081,944.23	176,536,984.08	(21,437,539.09)	176,822,310.48		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,307,245.29)	(41,488,426.67)	(61,384,461.44)	(47,142,843.07)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	94,775,273.90	94,775,273.90		94,775,273.90	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			94,775,273.90	94,775,273.90		94,775,273.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			94,775,273.90	94,775,273.90		94,775,273.90		
2) Ending Balance, June 30 (E + F1e)			81,468,028.61	53,286,847.23		47,632,430.83		
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	83,518,020.91	53,286,847.23		47,632,430.83		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(2,049,992.30)	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	2,688,064.00	2,688,064.00	0.00	2,688,064.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,688,064.00	2,688,064.00	0.00	2,688,064.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	10,223,915.00	10,499,941.53	1,593,340.74	10,499,941.53	0.00	0.0%
Special Education Discretionary Grants		8182	895,263.00	895,263.00	40,738.00	895,263.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	28,515,904.75	25,421,549.34	13,485,926.00	25,421,549.34	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	1,996,976.00	1,772,772.15	1,364,969.15	1,772,772.15	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	212,771.00	559,977.78	150,250.71	559,977.78	0.00	0.0%
Title III, English Learner Program	4203	8290	1,145,901.00	1,761,623.08	653,742.18	1,761,623.08	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	5,947,442.25	6,565,929.34	2,528,815.39	6,565,929.34	0.00	0.0%
Career and Technical Education	3500-3599	8290	529,284.00	463,430.00	0.00	463,430.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	3,501,545.84	3,532,327.00	3,003,929.72	3,532,327.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			52,969,002.84	51,472,813.22	22,821,711.89	51,472,813.22	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	33,894,591.00	32,600,985.00	20,532,294.00	32,600,985.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	2,719,120.00	2,719,120.00	103,828.33	2,719,120.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	19,407,883.00	34,536,056.00	26,130,791.00	34,536,056.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	9,045,876.16	8,881,684.82	4,505,977.35	8,881,684.82	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	1,277,448.00	1,917,036.33	1,917,036.33	1,917,036.33	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	399,070.00	200,707.10	130,077.90	200,707.10	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	5,639,266.00	6,600,239.00	4,162,255.00	6,600,239.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	43,757,887.95	62,743,634.98	22,905,057.54	62,848,473.00	104,838.02	0.2%
TOTAL, OTHER STATE REVENUE			116,141,142.11	150,199,463.23	80,387,317.45	150,304,301.25	104,838.02	0.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	360,085.00	360,085.00	278,650.27	360,085.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	7,586,187.00	9,011,487.41	7,087,596.23	9,014,464.29	2,976.88	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%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,946,272.00	9,371,572.41	7,366,246.50	9,374,549.29	2,976.88	0.0%
TOTAL, REVENUES			179,744,480.95	213,731,912.86	110,575,275.84	213,839,727.76	107,814.90	0.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	55,785,876.84	64,290,278.81	32,069,206.91	61,275,986.77	3,014,292.04	4.7%
Certificated Pupil Support Salaries		1200	11,743,367.26	11,670,683.31	6,990,125.68	12,602,543.01	(931,859.70)	-8.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,509,335.81	4,829,285.11	3,213,098.99	5,160,109.35	(330,824.24)	-6.9%
Other Certificated Salaries		1900	17,143,424.19	17,498,359.20	8,662,441.61	17,457,304.40	41,054.80	0.2%
TOTAL, CERTIFICATED SALARIES			89,182,004.10	98,288,606.43	50,934,873.19	96,495,943.53	1,792,662.90	1.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	28,992,697.56	18,085,133.17	9,616,780.35	19,377,698.39	(1,292,565.22)	-7.1%
Classified Support Salaries		2200	14,678,308.59	11,935,460.44	7,139,559.87	12,161,396.91	(225,936.47)	-1.9%
Classified Supervisors' and Administrators' Salaries		2300	3,506,876.92	3,748,374.07	2,129,500.96	4,067,261.19	(318,887.12)	-8.5%
Clerical, Technical and Office Salaries		2400	4,194,206.82	4,610,225.51	2,597,871.90	4,714,212.68	(103,987.17)	-2.3%
Other Classified Salaries		2900	4,167,692.21	4,351,981.19	1,666,897.40	4,572,386.38	(220,405.19)	-5.1%
TOTAL, CLASSIFIED SALARIES			55,539,782.10	42,731,174.38	23,150,610.48	44,892,955.55	(2,161,781.17)	-5.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	40,457,072.79	41,032,772.14	8,770,392.91	45,628,965.09	(4,596,192.95)	-11.2%
PERS		3201-3202	11,755,987.20	9,192,035.06	6,263,600.88	11,860,280.54	(2,668,245.48)	-29.0%
OASDI/Medicare/Alternative		3301-3302	5,778,442.46	4,788,122.90	2,598,385.51	5,066,813.83	(278,690.93)	-5.8%
Health and Welfare Benefits		3401-3402	53,037,666.20	51,130,047.27	17,656,704.91	34,080,625.48	17,049,421.79	33.3%
Unemployment Insurance		3501-3502	71,298.24	61,125.42	36,752.66	71,147.68	(10,022.26)	-16.4%
Workers' Compensation		3601-3602	1,867,296.81	1,799,928.36	1,111,284.16	2,127,716.30	(327,787.94)	-18.2%
OPEB, Allocated		3701-3702	10,572,070.57	6,976,055.07	3,927,381.13	7,715,521.14	(739,466.07)	-10.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	9,969.66	10,892.31	8,431.43	16,349.64	(5,457.33)	-50.1%
TOTAL, EMPLOYEE BENEFITS			123,549,803.93	114,990,978.53	40,372,933.59	106,567,419.70	8,423,558.83	7.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,719,120.00	1,329,800.62	212,742.40	2,664,751.65	(1,334,951.03)	-100.4%
Books and Other Reference Materials		4200	58,707.00	3,323,509.67	12,772.59	3,344,849.29	(21,339.62)	-0.6%
Materials and Supplies		4300	15,011,093.56	29,079,540.83	1,254,448.53	29,716,120.32	(636,579.49)	-2.2%
Noncapitalized Equipment		4400	1,418,795.64	1,381,441.75	1,222,326.39	2,680,226.09	(1,298,784.34)	-94.0%
Food		4700	0.00	429.58	429.58	429.58	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			19,207,716.20	35,114,722.45	2,702,719.49	38,406,376.93	(3,291,654.48)	-9.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	20,420,894.78	100,162,812.06	23,384,613.94	102,589,578.91	(2,426,766.85)	-2.4%
Travel and Conferences		5200	675,009.22	992,906.60	86,094.24	1,110,237.04	(117,330.44)	-11.8%
Dues and Memberships		5300	8,200.00	9,388.99	7,007.00	11,432.98	(2,043.99)	-21.8%
Insurance		5400-5450	0.00	175.00	0.00	350.00	(175.00)	-100.0%
Operations and Housekeeping Services		5500	105,000.00	105,000.00	2,340.10	60,485.10	44,514.90	42.4%

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)
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	953,683.40	489,081.38	116,386.84	558,341.38	(69,260.00)	-14.2%
Transfers of Direct Costs		5710	406,369.69	540,373.99	91,133.12	432,495.84	107,878.15	20.0%
Transfers of Direct Costs - Interfund		5750	(81,290.13)	(38,901.82)	40,672.67	(49,300.23)	10,398.41	-26.7%
Professional/Consulting Services and Operating Expenditures		5800	12,344,076.58	20,479,552.37	7,101,100.23	27,358,848.52	(6,879,296.15)	-33.6%
Communications		5900	33,200.00	42,677.00	9,864.12	42,469.25	207.75	0.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			34,865,143.54	122,783,065.57	30,839,212.26	132,114,938.79	(9,331,873.22)	-7.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	15,000.00	(6,638.31)	15,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,227,803.54	749,755.87	(1,893,213.72)	2,311,948.06	(1,562,192.19)	-208.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	4,841,557.35	5,547,050.22	3,777,069.52	5,917,531.13	(370,480.91)	-6.7%
Equipment Replacement		6500	0.00	7,500.00	0.00	7,500.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	79,200.00	79,200.00	79,200.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,069,360.89	6,398,506.09	1,956,417.49	8,331,179.19	(1,932,673.10)	-30.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements								
		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	10,719,859.71	11,450,270.16	565,431.69	10,996,067.62	454,202.54	4.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			10,719,859.71	11,450,270.16	565,431.69	10,996,067.62	454,202.54	4.0%
TOTAL, EXPENDITURES			340,133,670.47	431,757,323.61	150,522,198.19	437,804,881.31	(6,047,557.70)	-1.4%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	147,081,944.23	176,536,984.08	22,968.02	197,160,637.78	20,623,653.70	11.7%
Contributions from Restricted Revenues		8990	0.00	0.00	(21,460,507.11)	(20,338,327.30)	(20,338,327.30)	New
(e) TOTAL, CONTRIBUTIONS			147,081,944.23	176,536,984.08	(21,437,539.09)	176,822,310.48	285,326.40	0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			147,081,944.23	176,536,984.08	(21,437,539.09)	176,822,310.48	(285,326.40)	-0.2%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	488,550,238.00	482,543,629.00	250,758,896.29	486,103,423.00	3,559,794.00	0.7%
2) Federal Revenue		8100-8299	52,969,002.84	51,472,813.22	23,468,975.22	51,472,813.22	0.00	0.0%
3) Other State Revenue		8300-8599	128,606,106.22	158,201,023.23	94,932,690.88	170,622,757.25	12,421,734.02	7.9%
4) Other Local Revenue		8600-8799	22,531,662.96	24,281,601.77	9,640,937.38	16,508,562.66	(7,773,039.11)	-32.0%
5) TOTAL, REVENUES			692,657,010.02	716,499,067.22	378,801,499.77	724,707,556.13		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	307,926,204.37	326,049,484.58	180,219,431.90	322,745,987.25	3,303,497.33	1.0%
2) Classified Salaries		2000-2999	120,263,892.41	106,307,284.00	59,944,875.09	109,838,524.89	(3,531,240.89)	-3.3%
3) Employee Benefits		3000-3999	264,234,725.44	223,306,459.24	131,328,328.68	271,170,957.40	(47,864,498.16)	-21.4%
4) Books and Supplies		4000-4999	27,011,983.48	41,619,170.49	5,778,496.27	52,440,270.55	(10,821,100.06)	-26.0%
5) Services and Other Operating Expenditures		5000-5999	63,801,296.30	153,882,342.73	51,866,325.51	187,829,423.92	(33,947,081.19)	-22.1%
6) Capital Outlay		6000-6999	8,754,269.77	8,119,278.81	2,844,052.07	10,656,956.08	(2,537,677.27)	-31.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,378,467.00	1,378,467.00	683,519.78	1,378,467.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,234,107.67)	(2,397,301.79)	(377,791.95)	(2,503,686.18)	106,384.39	-4.4%
9) TOTAL, EXPENDITURES			791,136,731.10	858,265,185.06	432,287,237.35	953,556,900.91		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(98,479,721.08)	(141,766,117.84)	(53,485,737.58)	(228,849,344.78)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,755,880.00	3,755,880.00	2,986,272.68	12,755,880.00	9,000,000.00	239.6%
b) Transfers Out		7600-7629	0.00	0.00	0.00	1,615,102.45	(1,615,102.45)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,755,880.00	3,755,880.00	2,986,272.68	11,140,777.55		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(94,723,841.08)	(138,010,237.84)	(50,499,464.90)	(217,708,567.23)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	157,129,658.38	157,129,658.38		157,129,658.38	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			157,129,658.38	157,129,658.38		157,129,658.38		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			157,129,658.38	157,129,658.38		157,129,658.38		
2) Ending Balance, June 30 (E + F1e)			62,405,817.30	19,119,420.54		(60,578,908.85)		
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	83,518,020.91	53,286,847.23		47,632,430.83		
c) Committed								

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)
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	(21,112,203.61)	(34,167,426.69)		(108,211,339.68)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	290,946,637.00	232,291,771.00	155,088,667.00	235,907,061.00	3,615,290.00	1.6%
Education Protection Account State Aid - Current Year		8012	69,893,387.00	118,559,000.00	44,345,042.00	118,451,158.00	(107,842.00)	-0.1%
State Aid - Prior Years		8019	0.00	0.00	(5,911,607.11)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	648,732.00	648,686.00	325,701.68	648,686.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	(14.30)	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	99,671,094.00	104,254,430.00	49,959,953.92	104,254,430.00	0.00	0.0%
Unsecured Roll Taxes		8042	3,565,525.00	3,791,291.00	4,129,401.19	3,791,291.00	0.00	0.0%
Prior Years' Taxes		8043	865,861.00	923,403.00	1,118,691.95	923,403.00	0.00	0.0%
Supplemental Taxes		8044	2,949,989.00	2,617,554.00	132,978.38	2,617,554.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	19,974,365.00	19,502,447.00	9,099,737.88	19,502,447.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	15,374,047.00	15,090,532.00	367,611.75	15,090,532.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	(1,023.09)	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	(13,288.96)	0.00	0.00	0.0%
Subtotal, LCFF Sources			503,889,637.00	497,679,114.00	258,641,852.29	501,186,562.00	3,507,448.00	0.7%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(18,027,463.00)	(17,823,549.00)	(7,882,956.00)	(17,771,203.00)	52,346.00	-0.3%
Property Taxes Transfers		8097	2,688,064.00	2,688,064.00	0.00	2,688,064.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			488,550,238.00	482,543,629.00	250,758,896.29	486,103,423.00	3,559,794.00	0.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	10,223,915.00	10,499,941.53	1,593,340.74	10,499,941.53	0.00	0.0%
Special Education Discretionary Grants		8182	895,263.00	895,263.00	40,738.00	895,263.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%

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Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	647,263.33	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	28,515,904.75	25,421,549.34	13,485,926.00	25,421,549.34	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	1,996,976.00	1,772,772.15	1,364,969.15	1,772,772.15	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	212,771.00	559,977.78	150,250.71	559,977.78	0.00	0.0%
Title III, English Learner Program	4203	8290	1,145,901.00	1,761,623.08	653,742.18	1,761,623.08	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	5,947,442.25	6,565,929.34	2,528,815.39	6,565,929.34	0.00	0.0%
Career and Technical Education	3500-3599	8290	529,284.00	463,430.00	0.00	463,430.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	3,501,545.84	3,532,327.00	3,003,929.72	3,532,327.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			52,969,002.84	51,472,813.22	23,468,975.22	51,472,813.22	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	33,894,591.00	32,600,985.00	20,532,294.00	32,600,985.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,631,404.11	1,668,000.00	1,668,000.00	1,668,000.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	9,052,680.00	9,052,680.00	3,763,076.76	9,052,680.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	19,407,883.00	34,536,056.00	26,130,791.00	34,536,056.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	9,045,876.16	8,881,684.82	4,505,977.35	8,881,684.82	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	1,277,448.00	1,917,036.33	1,917,036.33	1,917,036.33	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	399,070.00	200,707.10	130,077.90	200,707.10	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	5,639,266.00	6,600,239.00	4,162,255.00	6,600,239.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%

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American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	48,257,887.95	62,743,634.98	32,123,182.54	75,165,369.00	12,421,734.02	19.8%
TOTAL, OTHER STATE REVENUE			128,606,106.22	158,201,023.23	94,932,690.88	170,622,757.25	12,421,734.02	7.9%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	89,889.00	89,889.00	6,541.40	89,889.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,642,357.00	2,762,488.17	1,720,281.71	2,762,488.17	0.00	0.0%
Interest		8660	10,223,946.00	10,223,946.00	(593,967.89)	2,223,946.00	(8,000,000.00)	-78.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,071,280.00	1,071,280.00	0.00	1,071,280.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	8,504,190.96	10,133,998.60	8,508,082.16	10,360,959.49	226,960.89	2.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%

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From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,531,662.96	24,281,601.77	9,640,937.38	16,508,562.66	(7,773,039.11)	-32.0%
TOTAL, REVENUES			692,657,010.02	716,499,067.22	378,801,499.77	724,707,556.13	8,208,488.91	1.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	226,583,607.36	241,619,903.74	135,573,928.90	240,128,965.08	1,490,938.66	0.6%
Certificated Pupil Support Salaries		1200	32,434,358.48	35,063,866.31	18,518,653.37	33,451,257.68	1,612,608.63	4.6%
Certificated Supervisors' and Administrators' Salaries		1300	28,740,341.94	28,798,854.43	16,730,519.31	28,738,419.07	60,435.36	0.2%
Other Certificated Salaries		1900	20,167,896.59	20,566,860.10	9,396,330.32	20,427,345.42	139,514.68	0.7%
TOTAL, CERTIFICATED SALARIES			307,926,204.37	326,049,484.58	180,219,431.90	322,745,987.25	3,303,497.33	1.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	32,324,770.99	23,461,425.54	11,430,042.58	24,809,024.25	(1,347,598.71)	-5.7%
Classified Support Salaries		2200	39,457,426.56	35,751,402.32	21,631,468.90	36,478,412.12	(727,009.80)	-2.0%
Classified Supervisors' and Administrators' Salaries		2300	13,699,590.81	12,191,259.86	7,678,186.80	13,726,615.62	(1,535,355.76)	-12.6%
Clerical, Technical and Office Salaries		2400	26,196,765.35	26,392,671.43	15,540,892.75	26,345,239.87	47,431.56	0.2%
Other Classified Salaries		2900	8,585,338.70	8,510,524.85	3,664,284.06	8,479,233.03	31,291.82	0.4%
TOTAL, CLASSIFIED SALARIES			120,263,892.41	106,307,284.00	59,944,875.09	109,838,524.89	(3,531,240.89)	-3.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	81,222,368.09	80,031,903.20	31,627,526.03	87,247,652.55	(7,215,749.35)	-9.0%
PERS		3201-3202	30,072,843.11	26,582,677.48	15,671,112.86	29,186,847.88	(2,604,170.40)	-9.8%
OASDI/Medicare/Alternative		3301-3302	15,664,732.25	15,944,712.04	7,390,246.36	13,271,974.00	2,672,738.04	16.8%
Health and Welfare Benefits		3401-3402	102,616,024.48	70,292,420.48	60,196,773.11	110,148,036.03	(39,855,615.55)	-56.7%
Unemployment Insurance		3501-3502	212,581.17	200,849.64	121,459.79	134,562.41	66,287.23	33.0%
Workers' Compensation		3601-3602	6,117,909.64	5,992,130.59	3,600,670.13	6,118,073.74	(125,943.15)	-2.1%
OPEB, Allocated		3701-3702	28,278,059.61	24,208,553.87	12,688,182.54	25,002,293.80	(793,739.93)	-3.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	50,207.09	53,211.94	32,357.86	61,516.99	(8,305.05)	-15.6%
TOTAL, EMPLOYEE BENEFITS			264,234,725.44	223,306,459.24	131,328,328.68	271,170,957.40	(47,864,498.16)	-21.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,804,146.00	1,407,914.74	225,661.54	2,731,070.98	(1,323,156.24)	-94.0%
Books and Other Reference Materials		4200	224,036.00	3,498,928.35	79,536.30	3,483,429.91	15,498.44	0.4%
Materials and Supplies		4300	21,870,880.73	34,230,216.62	2,629,951.64	39,154,066.43	(4,923,849.81)	-14.4%
Noncapitalized Equipment		4400	2,112,920.75	2,481,681.20	2,842,917.21	7,071,273.65	(4,589,592.45)	-184.9%
Food		4700	0.00	429.58	429.58	429.58	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			27,011,983.48	41,619,170.49	5,778,496.27	52,440,270.55	(10,821,100.06)	-26.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	24,095,678.72	105,054,027.70	24,377,101.98	107,736,843.96	(2,682,816.26)	-2.6%
Travel and Conferences		5200	1,357,884.78	1,079,771.29	143,537.02	1,610,652.81	(530,881.52)	-49.2%
Dues and Memberships		5300	208,792.00	234,315.99	173,963.54	250,643.00	(16,327.01)	-7.0%
Insurance		5400-5450	3,865,191.54	5,956,386.94	2,125,505.30	5,957,486.94	(1,100.00)	0.0%
Operations and Housekeeping Services		5500	147,000.00	15,271,459.98	8,470,334.65	15,238,828.66	32,631.32	0.2%

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Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,786,164.60	2,266,072.13	272,886.00	2,545,358.42	(279,286.29)	-12.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,680,206.13)	(1,702,836.10)	(1,645,756.44)	(1,736,703.13)	33,867.03	-2.0%
Professional/Consulting Services and Operating Expenditures		5800	31,403,268.27	24,476,904.56	17,021,831.60	54,642,531.09	(30,165,626.53)	-123.2%
Communications		5900	1,617,522.52	1,246,240.24	926,921.86	1,583,782.17	(337,541.93)	-27.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			63,801,296.30	153,882,342.73	51,866,325.51	187,829,423.92	(33,947,081.19)	-22.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	15,000.00	(6,638.31)	15,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,227,803.54	765,914.46	(1,893,213.72)	2,330,785.65	(1,564,871.19)	-204.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	6,462,466.23	7,187,664.35	4,664,704.10	8,148,020.43	(960,356.08)	-13.4%
Equipment Replacement		6500	64,000.00	71,500.00	0.00	83,950.00	(12,450.00)	-17.4%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	79,200.00	79,200.00	79,200.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,754,269.77	8,119,278.81	2,844,052.07	10,656,956.08	(2,537,677.27)	-31.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements								
		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	49,220.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,367,932.00	1,367,932.00	629,978.00	1,367,932.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	10,535.00	10,535.00	4,321.78	10,535.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,378,467.00	1,378,467.00	683,519.78	1,378,467.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(2,234,107.67)	(2,397,301.79)	(377,791.95)	(2,503,686.18)	106,384.39	-4.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,234,107.67)	(2,397,301.79)	(377,791.95)	(2,503,686.18)	106,384.39	-4.4%
TOTAL, EXPENDITURES			791,136,731.10	858,265,185.06	432,287,237.35	953,556,900.91	(95,291,715.85)	-11.1%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,755,880.00	3,755,880.00	2,986,272.68	12,755,880.00	9,000,000.00	239.6%
(a) TOTAL, INTERFUND TRANSFERS IN			3,755,880.00	3,755,880.00	2,986,272.68	12,755,880.00	9,000,000.00	239.6%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	1,615,102.45	(1,615,102.45)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	1,615,102.45	(1,615,102.45)	New
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%

2025-26 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)
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,755,880.00	3,755,880.00	2,986,272.68	11,140,777.55	(7,384,897.55)	-196.6%

Resource	Description	2025-26 Projected Totals
2600	Expanded Learning Opportunities Program	.08
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	524.44
3345	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	8.40
5810	Other Restricted Federal	429,256.04
6019	Student Support and Professional Development Discretionary Block Grant (SSPDDBG)	9,253,581.24
6211	Literacy Coaches and Reading Specialists Grant Program	1,871,209.77
6332	CA Community Schools Partnership Act - Implementation Grant	1,721,454.00
6383	Golden State Pathways Program	226,055.63
6546	Mental Health-Related Services	4,742.64
6547	Special Education Early Intervention Preschool Grant	1,101,920.93
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	6,600,239.00
7399	LCFF Equity Multiplier	4,113,263.66
7810	Other Restricted State	476,735.04
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	5,928,930.43
9010	Other Restricted Local	15,904,509.53
Total, Restricted Balance		47,632,430.83

SPECIAL REVENUE FUNDS

Special Revenue Funds Definition

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,670,478.54	1,670,478.54		1,670,478.54	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,670,478.54	1,670,478.54		1,670,478.54		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,670,478.54	1,670,478.54		1,670,478.54		
2) Ending Balance, June 30 (E + F1e)			1,670,478.54	1,670,478.54		1,670,478.54		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,670,478.54	1,670,478.54		1,670,478.54		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	19,107,429.67	19,107,429.67	10,642,606.00	18,848,148.79	(259,280.88)	-1.4%
2) Federal Revenue		8100-8299	493,958.00	493,958.00	0.00	493,958.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,123,501.94	4,709,235.06	2,070,853.07	5,123,997.06	414,762.00	8.8%
4) Other Local Revenue		8600-8799	29,150.00	29,150.00	6,886.41	29,414.21	264.21	0.9%
5) TOTAL, REVENUES			23,754,039.61	24,339,772.73	12,720,345.48	24,495,518.06		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	10,242,252.97	10,837,842.78	5,812,418.61	11,171,813.84	(333,971.06)	-3.1%
2) Classified Salaries		2000-2999	1,900,672.10	2,053,861.23	1,111,649.04	2,122,986.91	(69,125.68)	-3.4%
3) Employee Benefits		3000-3999	8,384,972.82	8,590,297.00	3,631,046.72	8,626,291.78	(35,994.78)	-0.4%
4) Books and Supplies		4000-4999	1,362,168.65	1,565,835.67	87,297.98	1,273,472.31	292,363.36	18.7%
5) Services and Other Operating Expenditures		5000-5999	3,445,738.38	6,040,153.53	2,476,932.74	5,990,565.24	49,588.29	0.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	15,300.00	(15,300.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	205,784.01	277,995.28	35,360.14	287,675.45	(9,680.17)	-3.5%
9) TOTAL, EXPENDITURES			25,541,588.93	29,365,985.49	13,154,705.23	29,488,105.53		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,787,549.32)	(5,026,212.76)	(434,359.75)	(4,992,587.47)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,755,880.00	3,755,880.00	2,986,272.68	3,755,880.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,755,880.00)	(3,755,880.00)	(2,986,272.68)	(3,755,880.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,543,429.32)	(8,782,092.76)	(3,420,632.43)	(8,748,467.47)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,703,315.74	12,703,315.74		12,703,315.74	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,703,315.74	12,703,315.74		12,703,315.74		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,703,315.74	12,703,315.74		12,703,315.74		
2) Ending Balance, June 30 (E + F1e)			7,159,886.42	3,921,222.98		3,954,848.27		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,960,384.03	657,739.47		670,520.18		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	3,302,903.78	3,263,483.51		3,284,328.09		
Charter School Fund	0000	9780		3,263,483.51				
Charter School Fund	0000	9780	3,302,903.78					
Charter School Fund	0000	9780				2,188,469.09		
Charter School EPA Funds	1400	9780				1,095,859.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(103,401.39)	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	12,811,047.67	12,811,047.67	6,592,624.00	11,323,128.79	(1,487,918.88)	-11.6%
Education Protection Account State Aid - Current Year		8012	1,907,756.00	1,907,756.00	1,521,130.00	3,003,615.00	1,095,859.00	57.4%
State Aid - Prior Years		8019	0.00	0.00	297,524.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	4,388,626.00	4,388,626.00	2,231,328.00	4,521,405.00	132,779.00	3.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			19,107,429.67	19,107,429.67	10,642,606.00	18,848,148.79	(259,280.88)	-1.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	493,958.00	493,958.00	0.00	493,958.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			493,958.00	493,958.00	0.00	493,958.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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	45,438.00	45,438.00	45,437.00	45,438.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	382,662.00	382,662.00	192,178.90	382,662.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	2,243,821.00	2,247,875.00	918,345.17	2,247,875.00	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	247,295.00	247,295.00	151,337.00	247,295.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,204,285.94	1,785,965.06	763,555.00	2,200,727.06	414,762.00	23.2%
TOTAL, OTHER STATE REVENUE			4,123,501.94	4,709,235.06	2,070,853.07	5,123,997.06	414,762.00	8.8%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	1,078.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	29,150.00	29,150.00	5,808.41	29,414.21	264.21	0.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			29,150.00	29,150.00	6,886.41	29,414.21	264.21	0.9%
TOTAL, REVENUES			23,754,039.61	24,339,772.73	12,720,345.48	24,495,518.06		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	8,651,877.00	9,069,234.71	4,817,124.71	9,274,383.68	(205,148.97)	-2.3%
Certificated Pupil Support Salaries		1200	413,848.66	423,056.50	245,096.64	553,445.80	(130,389.30)	-30.8%

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)
Certificated Supervisors' and Administrators' Salaries		1300	1,136,389.73	1,150,471.98	675,070.42	1,171,664.71	(21,192.73)	-1.8%
Other Certificated Salaries		1900	40,137.58	195,079.59	75,126.84	172,319.65	22,759.94	11.7%
TOTAL, CERTIFICATED SALARIES			10,242,252.97	10,837,842.78	5,812,418.61	11,171,813.84	(333,971.06)	-3.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	450,194.06	493,011.06	198,393.53	415,784.43	77,226.63	15.7%
Classified Support Salaries		2200	520,088.84	540,592.53	366,534.77	551,162.65	(10,570.12)	-2.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	784,998.99	808,945.51	439,376.79	919,007.55	(110,062.04)	-13.6%
Other Classified Salaries		2900	145,390.21	211,312.13	107,343.95	237,032.28	(25,720.15)	-12.2%
TOTAL, CLASSIFIED SALARIES			1,900,672.10	2,053,861.23	1,111,649.04	2,122,986.91	(69,125.68)	-3.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,931,017.77	3,038,784.28	1,021,942.38	3,099,538.69	(60,754.41)	-2.0%
PERS		3201-3202	540,122.58	571,912.64	290,485.89	631,590.36	(59,677.72)	-10.4%
OASDI/Medicare/Alternative		3301-3302	393,372.90	413,713.06	171,287.07	399,285.53	14,427.53	3.5%
Health and Welfare Benefits		3401-3402	3,534,031.15	3,559,655.22	1,673,986.96	3,496,303.86	63,351.36	1.8%
Unemployment Insurance		3501-3502	6,054.87	8,657.69	3,457.40	8,815.40	(157.71)	-1.8%
Workers' Compensation		3601-3602	182,060.29	193,382.42	103,954.32	198,209.45	(4,827.03)	-2.5%
OPEB, Allocated		3701-3702	796,966.86	802,808.96	365,030.46	790,991.03	11,817.93	1.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,346.40	1,382.73	902.24	1,557.46	(174.73)	-12.6%
TOTAL, EMPLOYEE BENEFITS			8,384,972.82	8,590,297.00	3,631,046.72	8,626,291.78	(35,994.78)	-0.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	1,500.00	1,130.39	1,310.39	189.61	12.6%
Books and Other Reference Materials		4200	108,955.00	138,106.39	2,823.61	128,117.64	9,988.75	7.2%
Materials and Supplies		4300	1,253,213.65	1,342,229.28	73,536.76	1,073,920.24	268,309.04	20.0%
Noncapitalized Equipment		4400	0.00	84,000.00	9,807.22	70,124.04	13,875.96	16.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,362,168.65	1,565,835.67	87,297.98	1,273,472.31	292,363.36	18.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	275,000.00	1,772,776.43	393,068.77	1,682,080.43	90,696.00	5.1%
Travel and Conferences		5200	45,787.00	48,103.41	37,771.17	51,951.41	(3,848.00)	-8.0%
Dues and Memberships		5300	0.00	0.00	2,550.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	700.00	(700.00)	New
Operations and Housekeeping Services		5500	512,808.00	560,692.60	57,266.23	560,692.60	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,070.80	36,556.57	1,285.99	34,815.60	1,740.97	4.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,581,188.58	1,653,675.39	1,612,893.68	1,677,691.50	(24,016.11)	-1.5%
Professional/Consulting Services and								
Operating Expenditures		5800	996,184.00	1,963,349.13	370,923.03	1,976,498.70	(13,149.57)	-0.7%
Communications		5900	4,700.00	5,000.00	1,173.87	6,135.00	(1,135.00)	-22.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,445,738.38	6,040,153.53	2,476,932.74	5,990,565.24	49,588.29	0.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	8,000.00	(8,000.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	7,300.00	(7,300.00)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	15,300.00	(15,300.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	205,784.01	277,995.28	35,360.14	287,675.45	(9,680.17)	-3.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			205,784.01	277,995.28	35,360.14	287,675.45	(9,680.17)	-3.5%
TOTAL, EXPENDITURES			25,541,588.93	29,365,985.49	13,154,705.23	29,488,105.53		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	3,755,880.00	3,755,880.00	2,986,272.68	3,755,880.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,755,880.00	3,755,880.00	2,986,272.68	3,755,880.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(3,755,880.00)	(3,755,880.00)	(2,986,272.68)	(3,755,880.00)		

Resource	Description	2025-26 Projected Totals
2600	Expanded Learning Opportunities Program	328,657.11
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	260,003.71
7435	Learning Recovery Emergency Block Grant	52,709.36
9010	Other Restricted Local	29,150.00
Total, Restricted Balance		670,520.18

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,272,145.60	1,629,493.46	592,585.64	1,610,162.46	(19,331.00)	-1.2%
3) Other State Revenue		8300-8599	1,845,926.00	1,789,566.00	784,030.92	1,806,618.00	17,052.00	1.0%
4) Other Local Revenue		8600-8799	3,235,485.81	2,298,791.21	104,616.69	1,445,148.75	(853,642.46)	-37.1%
5) TOTAL, REVENUES			6,353,557.41	5,717,850.67	1,481,233.25	4,861,929.21		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,605,793.01	1,434,325.63	1,162,114.60	1,632,853.44	(198,527.81)	-13.8%
2) Classified Salaries		2000-2999	1,800,426.08	1,751,840.11	1,137,417.23	1,597,602.75	154,237.36	8.8%
3) Employee Benefits		3000-3999	2,559,220.94	2,330,234.33	1,358,244.15	2,266,092.57	64,141.76	2.8%
4) Books and Supplies		4000-4999	125,752.00	586,237.73	30,643.69	630,114.53	(43,876.80)	-7.5%
5) Services and Other Operating Expenditures		5000-5999	150,038.38	426,447.10	41,249.12	1,094,189.55	(667,742.45)	-156.6%
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	112,327.00	86,838.21	3,214.30	85,052.20	1,786.01	2.1%
9) TOTAL, EXPENDITURES			6,353,557.41	6,615,923.11	3,732,883.09	7,305,905.04		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(898,072.44)	(2,251,649.84)	(2,443,975.83)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	287,020.31	1,902,122.76	1,902,122.76	New
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	287,020.31	1,902,122.76		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(898,072.44)	(1,964,629.53)	(541,853.07)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	571,941.29	571,941.29		544,632.31	(27,308.98)	-4.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			571,941.29	571,941.29		544,632.31		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			571,941.29	571,941.29		544,632.31		
2) Ending Balance, June 30 (E + F1e)			571,941.29	(326,131.15)		2,779.24		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	571,941.29	3,779.24		2,779.24		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(329,910.39)		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	372,433.61	594,750.00	274,880.01	594,750.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	899,711.99	1,034,743.46	317,705.63	1,015,412.46	(19,331.00)	-1.9%
TOTAL, FEDERAL REVENUE			1,272,145.60	1,629,493.46	592,585.64	1,610,162.46	(19,331.00)	-1.2%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,700,000.00	1,643,640.00	784,030.92	1,643,640.00	0.00	0.0%
All Other State Revenue	All Other	8590	145,926.00	145,926.00	0.00	162,978.00	17,052.00	11.7%
TOTAL, OTHER STATE REVENUE			1,845,926.00	1,789,566.00	784,030.92	1,806,618.00	17,052.00	1.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(97.00)	(97.00)	(97.00)	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	1,465,877.87	1,029,748.46	733,743.83	1,029,748.46	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	1,769,607.94	1,269,042.75	(629,030.14)	415,497.29	(853,545.46)	-67.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,235,485.81	2,298,791.21	104,616.69	1,445,148.75	(853,642.46)	-37.1%
TOTAL, REVENUES			6,353,557.41	5,717,850.67	1,481,233.25	4,861,929.21		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,300,762.85	1,125,603.46	897,009.48	1,309,555.22	(183,951.76)	-16.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	305,030.16	308,722.17	265,105.12	323,298.22	(14,576.05)	-4.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,605,793.01	1,434,325.63	1,162,114.60	1,632,853.44	(198,527.81)	-13.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	275,626.68	276,383.00	163,646.36	272,698.23	3,684.77	1.3%
Classified Support Salaries		2200	727,208.20	728,547.50	530,076.77	678,910.09	49,637.41	6.8%
Classified Supervisors' and Administrators' Salaries		2300	131,994.96	227,020.26	124,750.12	227,020.26	0.00	0.0%
Clerical, Technical and Office Salaries		2400	581,273.20	519,889.35	318,943.98	418,974.17	100,915.18	19.4%
Other Classified Salaries		2900	84,323.04	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, CLASSIFIED SALARIES			1,800,426.08	1,751,840.11	1,137,417.23	1,597,602.75	154,237.36	8.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	412,715.29	400,393.67	164,708.31	410,704.41	(10,310.74)	-2.6%
PERS		3201-3202	544,738.18	465,580.06	294,483.50	450,998.03	14,582.03	3.1%
OASDI/Medicare/Alternative		3301-3302	170,750.47	160,549.42	104,124.65	155,958.04	4,591.38	2.9%
Health and Welfare Benefits		3401-3402	1,111,002.44	1,024,619.44	618,919.27	980,819.61	43,799.83	4.3%
Unemployment Insurance		3501-3502	1,698.30	1,696.83	1,145.98	1,659.29	37.54	2.2%
Workers' Compensation		3601-3602	51,083.25	52,412.51	34,493.05	49,940.60	2,471.91	4.7%
OPEB, Allocated		3701-3702	267,127.41	224,519.50	140,099.99	215,535.49	8,984.01	4.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	105.60	462.90	269.40	477.10	(14.20)	-3.1%
TOTAL, EMPLOYEE BENEFITS			2,559,220.94	2,330,234.33	1,358,244.15	2,266,092.57	64,141.76	2.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	5,351.76	1,866.80	5,351.76	0.00	0.0%
Materials and Supplies		4300	125,752.00	577,848.28	2,093.95	423,865.55	153,982.73	26.6%
Noncapitalized Equipment		4400	0.00	3,037.69	26,682.94	200,897.22	(197,859.53)	-6,513.5%
TOTAL, BOOKS AND SUPPLIES			125,752.00	586,237.73	30,643.69	630,114.53	(43,876.80)	-7.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	717,375.90	(717,375.90)	New
Travel and Conferences		5200	16,726.00	11,419.22	9,518.20	12,414.10	(994.88)	-8.7%
Dues and Memberships		5300	0.00	2,540.00	1,270.00	2,227.80	312.20	12.3%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	8,070.79	38,684.00	38,684.00	(30,613.21)	-379.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	470.00	5.00	23,232.18	(22,762.18)	-4,843.0%
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	68.63	68.63	124.59	(55.96)	-81.5%
Professional/Consulting Services and								
Operating Expenditures		5800	133,312.38	403,878.46	(8,296.71)	300,130.98	103,747.48	25.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			150,038.38	426,447.10	41,249.12	1,094,189.55	(667,742.45)	-156.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools		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%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	112,327.00	86,838.21	3,214.30	85,052.20	1,786.01	2.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			112,327.00	86,838.21	3,214.30	85,052.20	1,786.01	2.1%
TOTAL, EXPENDITURES			6,353,557.41	6,615,923.11	3,732,883.09	7,305,905.04		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	287,020.31	1,902,122.76	1,902,122.76	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	287,020.31	1,902,122.76	1,902,122.76	New
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	287,020.31	1,902,122.76		

Resource	Description	2025-26 Projected Totals
5810	Other Restricted Federal	2,779.24
Total, Restricted Balance		2,779.24

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,914,377.18	7,513,281.57	2,564,532.24	7,568,177.57	54,896.00	0.7%
3) Other State Revenue		8300-8599	8,890,033.72	10,350,618.50	5,703,783.22	10,376,721.50	26,103.00	0.3%
4) Other Local Revenue		8600-8799	2,183,916.00	3,209,411.70	1,174,394.83	3,209,411.70	0.00	0.0%
5) TOTAL, REVENUES			18,988,326.90	21,073,311.77	9,442,710.29	21,154,310.77		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,554,869.31	5,998,126.86	3,000,531.11	6,220,868.21	(222,741.35)	-3.7%
2) Classified Salaries		2000-2999	3,762,306.90	3,764,348.50	1,850,774.62	3,723,747.58	40,600.92	1.1%
3) Employee Benefits		3000-3999	7,045,823.41	7,111,059.97	3,382,377.99	7,000,544.27	110,515.70	1.6%
4) Books and Supplies		4000-4999	1,859,869.37	3,172,272.93	61,276.38	4,098,501.40	(926,228.47)	-29.2%
5) Services and Other Operating Expenditures		5000-5999	1,230,113.35	1,484,517.11	67,287.46	1,440,832.50	43,684.61	2.9%
6) Capital Outlay		6000-6999	1,975,003.49	1,888,097.32	72,751.84	1,887,844.32	253.00	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	711,368.31	810,062.33	339,217.51	900,322.11	(90,259.78)	-11.1%
9) TOTAL, EXPENDITURES			22,139,354.14	24,228,485.02	8,774,216.91	25,272,660.39		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,151,027.24)	(3,155,173.25)	668,493.38	(4,118,349.62)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	287,020.31	287,020.31	(287,020.31)	New
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	(287,020.31)	(287,020.31)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,151,027.24)	(3,155,173.25)	381,473.07	(4,405,369.93)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,367,519.84	4,367,519.84		4,405,501.16	37,981.32	0.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,367,519.84	4,367,519.84		4,405,501.16		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,367,519.84	4,367,519.84		4,405,501.16		
2) Ending Balance, June 30 (E + F1e)			1,216,492.60	1,212,346.59		131.23		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	963,307.60	963,307.60		131.23		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	253,316.23	249,038.99		0.00		
Fund 12 Child Development Fund	0000	9780		249,038.99				
Fund 12 Child Development Fund	0000	9780	253,316.23					
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(131.23)	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	7,914,377.18	7,513,281.57	2,564,532.24	7,568,177.57	54,896.00	0.7%
TOTAL, FEDERAL REVENUE			7,914,377.18	7,513,281.57	2,564,532.24	7,568,177.57	54,896.00	0.7%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	7,882,568.00	8,565,299.14	4,146,897.58	8,565,299.14	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	1,007,465.72	1,785,319.36	1,556,885.64	1,811,422.36	26,103.00	1.5%
TOTAL, OTHER STATE REVENUE			8,890,033.72	10,350,618.50	5,703,783.22	10,376,721.50	26,103.00	0.3%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	504.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	289,468.36	458,302.58	289,468.36	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	2,183,916.00	2,919,943.34	715,588.25	2,919,943.34	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,183,916.00	3,209,411.70	1,174,394.83	3,209,411.70	0.00	0.0%
TOTAL, REVENUES			18,988,326.90	21,073,311.77	9,442,710.29	21,154,310.77		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,116,843.60	4,557,242.11	2,415,539.47	4,821,926.55	(264,684.44)	-5.8%
Certificated Pupil Support Salaries		1200	467,120.69	477,478.77	221,269.33	427,140.30	50,338.47	10.5%
Certificated Supervisors' and Administrators' Salaries		1300	553,119.02	539,490.55	312,183.73	544,753.58	(5,263.03)	-1.0%
Other Certificated Salaries		1900	417,786.00	423,915.43	51,538.58	427,047.78	(3,132.35)	-0.7%
TOTAL, CERTIFICATED SALARIES			5,554,869.31	5,998,126.86	3,000,531.11	6,220,868.21	(222,741.35)	-3.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,638,937.13	1,600,136.37	683,993.01	1,553,955.45	46,180.92	2.9%
Classified Support Salaries		2200	1,243,685.74	1,257,256.16	646,408.08	1,270,632.74	(13,376.58)	-1.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	754,247.08	788,759.94	453,148.90	791,077.61	(2,317.67)	-0.3%
Other Classified Salaries		2900	125,436.95	118,196.03	67,224.63	108,081.78	10,114.25	8.6%
TOTAL, CLASSIFIED SALARIES			3,762,306.90	3,764,348.50	1,850,774.62	3,723,747.58	40,600.92	1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
EMPLOYEE BENEFITS								
STRS		3101-3102	1,172,900.15	1,259,738.64	419,914.08	1,263,549.08	(3,810.44)	-0.3%
PERS		3201-3202	1,323,154.71	1,284,943.42	616,510.63	1,234,428.73	50,514.69	3.9%
OASDI/Medicare/Alternative		3301-3302	533,904.51	530,023.70	237,938.25	528,831.66	1,192.04	0.2%
Health and Welfare Benefits		3401-3402	3,202,164.04	3,232,596.05	1,694,923.73	3,199,971.34	32,624.71	1.0%
Unemployment Insurance		3501-3502	4,651.32	4,908.99	481.74	3,979.25	929.74	18.9%
Workers' Compensation		3601-3602	139,755.18	144,985.86	75,410.47	148,004.99	(3,019.13)	-2.1%
OPEB, Allocated		3701-3702	668,382.70	652,954.28	336,660.90	620,793.98	32,160.30	4.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	910.80	909.03	538.19	985.24	(76.21)	-8.4%
TOTAL, EMPLOYEE BENEFITS			7,045,823.41	7,111,059.97	3,382,377.99	7,000,544.27	110,515.70	1.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,776,204.22	3,080,365.52	44,233.11	4,004,574.36	(924,208.84)	-30.0%
Noncapitalized Equipment		4400	83,665.15	91,907.41	17,043.27	93,927.04	(2,019.63)	-2.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,859,869.37	3,172,272.93	61,276.38	4,098,501.40	(926,228.47)	-29.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	50,000.00	0.00	50,000.00	0.00	0.0%
Travel and Conferences		5200	206,771.94	248,107.62	10,041.35	248,941.14	(833.52)	-0.3%
Dues and Memberships		5300	0.00	0.00	0.00	360.00	(360.00)	New
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	170,400.00	170,400.00	(6,889.27)	170,400.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	120,000.00	134,400.00	0.00	136,900.00	(2,500.00)	-1.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	106,210.00	109,471.85	38,402.86	127,610.99	(18,139.14)	-16.6%
Professional/Consulting Services and								
Operating Expenditures		5800	622,756.41	768,162.64	25,732.52	702,645.37	65,517.27	8.5%
Communications		5900	3,975.00	3,975.00	0.00	3,975.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,230,113.35	1,484,517.11	67,287.46	1,440,832.50	43,684.61	2.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	1,300,000.00	33,045.00	1,274,450.00	25,550.00	2.0%
Buildings and Improvements of Buildings		6200	1,975,003.49	588,097.32	39,706.84	613,394.32	(25,297.00)	-4.3%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,975,003.49	1,888,097.32	72,751.84	1,887,844.32	253.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Indirect Costs - Interfund		7350	711,368.31	810,062.33	339,217.51	900,322.11	(90,259.78)	-11.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			711,368.31	810,062.33	339,217.51	900,322.11	(90,259.78)	-11.1%
TOTAL, EXPENDITURES			22,139,354.14	24,228,485.02	8,774,216.91	25,272,660.39		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	287,020.31	287,020.31	(287,020.31)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	287,020.31	287,020.31	(287,020.31)	New
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	(287,020.31)	(287,020.31)		

Resource	Description	2025-26 Projected Totals
5059	Early Education: ARP California State Preschool Program One-time Stipend	100.99
5066	Early Education: ARP California State Preschool Program - Rate Supplements	30.24
Total, Restricted Balance		131.23

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	45,937,318.05	45,943,132.05	9,056,439.52	45,952,730.15	9,598.10	0.0%
3) Other State Revenue		8300-8599	0.00	491,863.86	2,896,881.59	491,863.86	0.00	0.0%
4) Other Local Revenue		8600-8799	435,000.00	435,000.00	251,989.44	435,000.00	0.00	0.0%
5) TOTAL, REVENUES			46,372,318.05	46,869,995.91	12,205,310.55	46,879,594.01		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	15,549,110.43	15,814,071.22	8,341,947.88	16,157,315.43	(343,244.21)	-2.2%
3) Employee Benefits		3000-3999	11,860,386.07	11,673,606.07	5,505,234.97	11,706,631.86	(33,025.79)	-0.3%
4) Books and Supplies		4000-4999	16,202,644.71	18,531,211.84	5,690,034.09	18,082,519.84	448,692.00	2.4%
5) Services and Other Operating Expenditures		5000-5999	984,423.55	921,203.63	47,177.55	954,146.50	(32,942.87)	-3.6%
6) Capital Outlay		6000-6999	471,634.00	124,852.81	12,499.34	134,393.47	(9,540.66)	-7.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,204,628.35	1,222,405.97	0.00	1,230,636.41	(8,230.44)	-0.7%
9) TOTAL, EXPENDITURES			46,272,827.11	48,287,351.54	19,596,893.83	48,265,643.51		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			99,490.94	(1,417,355.63)	(7,391,583.28)	(1,386,049.50)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			99,490.94	(1,417,355.63)	(7,391,583.28)	(1,386,049.50)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,489,022.05	11,489,022.05		11,489,022.05	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,489,022.05	11,489,022.05		11,489,022.05		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,489,022.05	11,489,022.05		11,489,022.05		
2) Ending Balance, June 30 (E + F1e)			11,588,512.99	10,071,666.42		10,102,972.55		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	11,815,525.89	9,825,933.32		9,857,239.45		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	245,733.10	245,733.10		245,733.10		
Cafeteria Special Revenue Fund	0000	9780		245,733.10				
Cafeteria Special Revenue Fund	0000	9780	245,733.10					
Cafeteria Special Revenue Fund	0000	9780				245,733.10		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(472,746.00)	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	45,937,318.05	45,937,318.05	9,041,027.42	45,937,318.05	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	5,814.00	15,412.10	15,412.10	9,598.10	165.1%
TOTAL, FEDERAL REVENUE			45,937,318.05	45,943,132.05	9,056,439.52	45,952,730.15	9,598.10	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	143,749.00	2,868,506.80	143,749.00	0.00	0.0%
All Other State Revenue		8590	0.00	348,114.86	28,374.79	348,114.86	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	491,863.86	2,896,881.59	491,863.86	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	17,616.22	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	139,000.00	139,000.00	523.00	139,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	296,000.00	296,000.00	233,850.22	296,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			435,000.00	435,000.00	251,989.44	435,000.00	0.00	0.0%
TOTAL, REVENUES			46,372,318.05	46,869,995.91	12,205,310.55	46,879,594.01		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	13,503,397.56	13,738,458.35	7,240,888.53	14,080,202.56	(341,744.21)	-2.5%
Classified Supervisors' and Administrators' Salaries		2300	1,138,104.26	1,141,004.26	594,368.73	1,141,004.26	0.00	0.0%
Clerical, Technical and Office Salaries		2400	907,608.61	934,608.61	506,690.62	936,108.61	(1,500.00)	-0.2%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			15,549,110.43	15,814,071.22	8,341,947.88	16,157,315.43	(343,244.21)	-2.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	3,491,120.18	3,603,370.18	1,650,916.98	3,603,425.97	(55.79)	0.0%
OASDI/Medicare/Alternative		3301-3302	1,159,585.30	1,179,110.30	612,915.94	1,205,360.30	(26,250.00)	-2.2%
Health and Welfare Benefits		3401-3402	5,758,720.02	5,430,155.02	2,609,725.87	5,433,335.02	(3,180.00)	-0.1%
Unemployment Insurance		3501-3502	7,757.47	7,960.47	4,135.35	8,090.47	(130.00)	-1.6%
Workers' Compensation		3601-3602	233,235.08	237,800.08	125,131.29	241,170.08	(3,370.00)	-1.4%
OPEB, Allocated		3701-3702	1,207,941.82	1,212,941.82	501,173.31	1,212,941.82	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	2,026.20	2,268.20	1,236.23	2,308.20	(40.00)	-1.8%

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, EMPLOYEE BENEFITS			11,860,386.07	11,673,606.07	5,505,234.97	11,706,631.86	(33,025.79)	-0.3%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,287,206.58	1,573,238.25	477,522.57	1,480,272.60	92,965.65	5.9%
Noncapitalized Equipment		4400	88,000.00	193,530.19	39,563.81	218,587.63	(25,057.44)	-12.9%
Food		4700	14,827,438.13	16,764,443.40	5,172,947.71	16,383,659.61	380,783.79	2.3%
TOTAL, BOOKS AND SUPPLIES			16,202,644.71	18,531,211.84	5,690,034.09	18,082,519.84	448,692.00	2.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,300.00	157,442.80	(148,471.64)	157,442.80	0.00	0.0%
Travel and Conferences		5200	15,200.00	15,200.00	3,629.04	12,200.00	3,000.00	19.7%
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	28,000.00	14,082.04	128,000.00	(100,000.00)	-357.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	151,270.00	201,270.00	38,526.09	151,270.00	50,000.00	24.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	29,757.55	(32,063.14)	(46,537.93)	(68,219.27)	36,156.13	-112.8%
Professional/Consulting Services and Operating Expenditures		5800	767,896.00	526,353.97	183,189.06	563,452.97	(37,099.00)	-7.0%
Communications		5900	17,000.00	25,000.00	2,760.89	10,000.00	15,000.00	60.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			984,423.55	921,203.63	47,177.55	954,146.50	(32,942.87)	-3.6%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	470,634.00	123,852.81	12,499.34	133,393.47	(9,540.66)	-7.7%
Equipment Replacement		6500	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			471,634.00	124,852.81	12,499.34	134,393.47	(9,540.66)	-7.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	1,204,628.35	1,222,405.97	0.00	1,230,636.41	(8,230.44)	-0.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,204,628.35	1,222,405.97	0.00	1,230,636.41	(8,230.44)	-0.7%
TOTAL, EXPENDITURES			46,272,827.11	48,287,351.54	19,596,893.83	48,265,643.51		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								

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

Resource	Description	2025-26 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	836,456.69
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	6,309,583.28
5330	Child Nutrition: Summer Food Service Program Operations	2,711,199.48
Total, Restricted Balance		9,857,239.45

CAPITAL PROJECTS FUNDS

Capital Projects Funds Definition

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	7,693,140.70	8,672,746.70	8,672,746.70	New
5) TOTAL, REVENUES			0.00	0.00	7,693,140.70	8,672,746.70		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,375,444.10	1,427,171.10	767,508.69	1,351,580.83	75,590.27	5.3%
3) Employee Benefits		3000-3999	840,757.03	872,068.03	471,395.70	835,833.33	36,234.70	4.2%
4) Books and Supplies		4000-4999	0.00	5,135,335.65	3,852,221.79	5,770,609.54	(635,273.89)	-12.4%
5) Services and Other Operating Expenditures		5000-5999	0.00	2,126,315.51	5,598,439.91	9,351,901.35	(7,225,585.84)	-339.8%
6) Capital Outlay		6000-6999	254,847,062.00	600,345,484.21	142,772,034.90	822,559,761.73	(222,214,277.52)	-37.0%
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			257,063,263.13	609,906,374.50	153,461,600.99	839,869,686.78		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(257,063,263.13)	(609,906,374.50)	(145,768,460.29)	(831,196,940.08)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	405,500,000.00	408,379,314.11	405,500,000.00	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	405,500,000.00	408,379,314.11	405,500,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(257,063,263.13)	(204,406,374.50)	262,610,853.82	(425,696,940.08)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	203,187,817.50	203,187,817.50		203,187,817.50	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			203,187,817.50	203,187,817.50		203,187,817.50		
d) Other Restatements		9795	1,218,282.00	1,218,557.00		1,218,557.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			204,406,099.50	204,406,374.50		204,406,374.50		
2) Ending Balance, June 30 (E + F1e)			(52,657,163.63)	0.00		(221,290,565.58)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(52,657,163.63)	0.00		(221,290,565.58)		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	7,692,316.70	8,672,746.70	8,672,746.70	New
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	824.00	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	7,693,140.70	8,672,746.70	8,672,746.70	New
TOTAL, REVENUES			0.00	0.00	7,693,140.70	8,672,746.70		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	17,002.30	17,352.94	(17,352.94)	New
Classified Supervisors' and Administrators' Salaries		2300	676,325.36	728,052.36	444,043.20	781,871.20	(53,818.84)	-7.4%
Clerical, Technical and Office Salaries		2400	699,118.74	699,118.74	306,259.70	552,153.20	146,965.54	21.0%
Other Classified Salaries		2900	0.00	0.00	203.49	203.49	(203.49)	New
TOTAL, CLASSIFIED SALARIES			1,375,444.10	1,427,171.10	767,508.69	1,351,580.83	75,590.27	5.3%
EMPLOYEE BENEFITS								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	370,780.00	384,648.00	196,584.32	352,284.88	32,363.12	8.4%
OASDI/Medicare/Alternative		3301-3302	103,848.98	107,805.98	56,540.50	100,972.87	6,833.11	6.3%
Health and Welfare Benefits		3401-3402	281,796.40	292,398.40	174,479.58	304,197.96	(11,799.56)	-4.0%
Unemployment Insurance		3501-3502	685.72	711.72	382.18	672.60	39.12	5.5%
Workers' Compensation		3601-3602	20,631.69	21,407.69	11,512.81	20,274.11	1,133.58	5.3%
OPEB, Allocated		3701-3702	62,244.00	64,260.00	31,164.01	56,154.00	8,106.00	12.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	770.24	836.24	732.30	1,276.91	(440.67)	-52.7%
TOTAL, EMPLOYEE BENEFITS			840,757.03	872,068.03	471,395.70	835,833.33	36,234.70	4.2%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	1,254,793.27	1,283,677.51	1,746,485.74	(491,692.47)	-39.2%
Noncapitalized Equipment		4400	0.00	3,880,542.38	2,568,544.28	4,024,123.80	(143,581.42)	-3.7%
TOTAL, BOOKS AND SUPPLIES			0.00	5,135,335.65	3,852,221.79	5,770,609.54	(635,273.89)	-12.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	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	36,341.66	175,701.09	245,918.17	(209,576.51)	-576.7%
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	50.74	28,862.69	28,862.69	(28,811.95)	-56,783.5%
Professional/Consulting Services and Operating Expenditures		5800	0.00	2,089,923.11	5,393,876.13	9,077,120.49	(6,987,197.38)	-334.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	2,126,315.51	5,598,439.91	9,351,901.35	(7,225,585.84)	-339.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	7,520.90	9,638.00	(9,638.00)	New
Land Improvements		6170	0.00	28,259,550.02	10,175,495.55	41,543,386.45	(13,283,836.43)	-47.0%
Buildings and Improvements of Buildings		6200	254,847,062.00	571,952,367.70	132,556,233.20	780,235,299.10	(208,282,931.40)	-36.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	133,566.49	32,785.25	771,438.18	(637,871.69)	-477.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			254,847,062.00	600,345,484.21	142,772,034.90	822,559,761.73	(222,214,277.52)	-37.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EXPENDITURES			257,063,263.13	609,906,374.50	153,461,600.99	839,869,686.78		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	405,500,000.00	405,500,000.00	405,500,000.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	2,879,314.11	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	405,500,000.00	408,379,314.11	405,500,000.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	405,500,000.00	408,379,314.11	405,500,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,385,092.00	8,385,092.00	3,414,402.88	8,385,092.00	0.00	0.0%
5) TOTAL, REVENUES			8,385,092.00	8,385,092.00	3,414,402.88	8,385,092.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	1,500.00	(1,500.00)	New
5) Services and Other Operating Expenditures		5000-5999	40,556.00	40,556.00	(8,350.87)	80,556.00	(40,000.00)	-98.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	2,880,000.00	(2,880,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	4,468,149.00	4,468,149.00	556,649.00	4,468,149.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,508,705.00	4,508,705.00	548,298.13	7,430,205.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,876,387.00	3,876,387.00	2,866,104.75	954,887.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,876,387.00	3,876,387.00	2,866,104.75	954,887.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	37,652,572.04	37,652,572.04		37,652,572.04	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,652,572.04	37,652,572.04		37,652,572.04		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,652,572.04	37,652,572.04		37,652,572.04		
2) Ending Balance, June 30 (E + F1e)			41,528,959.04	41,528,959.04		38,607,459.04		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	41,637,570.93	41,637,570.93		38,716,070.93		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(108,611.89)	(108,611.89)		(108,611.89)		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	3,400,399.00	3,400,399.00	128,252.58	3,400,399.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,148,365.00	1,148,365.00	2,799.00	1,148,365.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	106,633.00	106,633.00	0.00	106,633.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	3,729,695.00	3,729,695.00	3,283,351.30	3,729,695.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,385,092.00	8,385,092.00	3,414,402.88	8,385,092.00	0.00	0.0%
TOTAL, REVENUES			8,385,092.00	8,385,092.00	3,414,402.88	8,385,092.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	1,500.00	(1,500.00)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	1,500.00	(1,500.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	40,556.00	40,556.00	(8,350.87)	80,556.00	(40,000.00)	-98.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,556.00	40,556.00	(8,350.87)	80,556.00	(40,000.00)	-98.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	2,880,000.00	(2,880,000.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	2,880,000.00	(2,880,000.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,018,149.00	1,018,149.00	556,649.00	1,018,149.00	0.00	0.0%
Other Debt Service - Principal		7439	3,450,000.00	3,450,000.00	0.00	3,450,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,468,149.00	4,468,149.00	556,649.00	4,468,149.00	0.00	0.0%
TOTAL, EXPENDITURES			4,508,705.00	4,508,705.00	548,298.13	7,430,205.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	38,716,070.93
Total, Restricted Balance		38,716,070.93

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(1,022.00)	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	(1,022.00)	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(1,022.00)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(1,022.00)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,343.00	3,343.00		3,343.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,343.00	3,343.00		3,343.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,343.00	3,343.00		3,343.00		
2) Ending Balance, June 30 (E + F1e)			3,343.00	3,343.00		3,343.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	3,343.00	3,343.00		3,343.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(1,022.00)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(1,022.00)	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	(1,022.00)	0.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%

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

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

Resource	Description	2025-26 Projected Totals
7710	State School Facilities Projects	3,343.00
Total, Restricted Balance		3,343.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,107,939.76	2,107,939.76	1,163,525.43	2,107,939.76	0.00	0.0%
5) TOTAL, REVENUES			2,107,939.76	2,107,939.76	1,163,525.43	2,107,939.76		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,018,149.00	1,018,149.00	461,500.00	1,018,149.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,018,149.00	1,018,149.00	461,500.00	1,018,149.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,089,790.76	1,089,790.76	702,025.43	1,089,790.76		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,089,790.76	1,089,790.76	702,025.43	1,089,790.76		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,889,166.48	3,889,166.48		3,889,166.48	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,889,166.48	3,889,166.48		3,889,166.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,889,166.48	3,889,166.48		3,889,166.48		
2) Ending Balance, June 30 (E + F1e)			4,978,957.24	4,978,957.24		4,978,957.24		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	4,978,957.24	4,978,957.24		4,978,957.24		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	2,010,939.76	2,010,939.76	1,163,237.43	2,010,939.76	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	90,000.00	90,000.00	288.00	90,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	7,000.00	7,000.00	0.00	7,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,107,939.76	2,107,939.76	1,163,525.43	2,107,939.76	0.00	0.0%
TOTAL, REVENUES			2,107,939.76	2,107,939.76	1,163,525.43	2,107,939.76		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	1,018,149.00	1,018,149.00	461,500.00	1,018,149.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,018,149.00	1,018,149.00	461,500.00	1,018,149.00	0.00	0.0%
TOTAL, EXPENDITURES			1,018,149.00	1,018,149.00	461,500.00	1,018,149.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%

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

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

DEBT SERVICE FUNDS

Debt Service Funds Definition

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	404,987.20	404,987.20	0.00	404,987.20	0.00	0.0%
4) Other Local Revenue		8600-8799	74,196,284.29	74,196,284.29	0.00	74,196,284.29	0.00	0.0%
5) TOTAL, REVENUES			74,601,271.49	74,601,271.49	0.00	74,601,271.49		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	52,499,400.00	52,499,400.00	0.00	52,499,400.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			52,499,400.00	52,499,400.00	0.00	52,499,400.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			22,101,871.49	22,101,871.49	0.00	22,101,871.49		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	1,930,321.32	25,169,454.14	1,930,321.32	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	1,930,321.32	25,169,454.14	1,930,321.32		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			22,101,871.49	24,032,192.81	25,169,454.14	24,032,192.81		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	45,993,338.46	45,993,338.46		45,993,338.46	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,993,338.46	45,993,338.46		45,993,338.46		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,993,338.46	45,993,338.46		45,993,338.46		
2) Ending Balance, June 30 (E + F1e)			68,095,209.95	70,025,531.27		70,025,531.27		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	22,101,871.49	22,101,871.49		22,101,871.49		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	45,993,338.46	47,923,659.78		47,923,659.78		
Bond Interest And Redemption Fund	0000	9780		47,923,659.78				
Bond Interest And Redemption Fund	0000	9780	45,993,338.46					
Bond Interest And Redemption Fund	0000	9780				47,923,659.78		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	404,516.64	404,516.64	0.00	404,516.64	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	470.56	470.56	0.00	470.56	0.00	0.0%
TOTAL, OTHER STATE REVENUE			404,987.20	404,987.20	0.00	404,987.20	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	61,082,308.95	61,082,308.95	0.00	61,082,308.95	0.00	0.0%
Unsecured Roll		8612	1,814,681.75	1,814,681.75	0.00	1,814,681.75	0.00	0.0%
Prior Years' Taxes		8613	501,778.74	501,778.74	0.00	501,778.74	0.00	0.0%
Supplemental Taxes		8614	1,547,991.17	1,547,991.17	0.00	1,547,991.17	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	11,329.57	11,329.57	0.00	11,329.57	0.00	0.0%
Interest		8660	2,800,000.00	2,800,000.00	0.00	2,800,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	6,438,194.11	6,438,194.11	0.00	6,438,194.11	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			74,196,284.29	74,196,284.29	0.00	74,196,284.29	0.00	0.0%
TOTAL, REVENUES			74,601,271.49	74,601,271.49	0.00	74,601,271.49		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	29,732,407.70	29,732,407.70	0.00	29,732,407.70	0.00	0.0%
Other Debt Service - Principal		7439	22,766,992.30	22,766,992.30	0.00	22,766,992.30	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			52,499,400.00	52,499,400.00	0.00	52,499,400.00	0.00	0.0%
TOTAL, EXPENDITURES			52,499,400.00	52,499,400.00	0.00	52,499,400.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	1,930,321.32	25,169,454.14	1,930,321.32	0.00	0.0%
(c) TOTAL, SOURCES			0.00	1,930,321.32	25,169,454.14	1,930,321.32	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	1,930,321.32	25,169,454.14	1,930,321.32		

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

ENTERPRISE FUNDS

Enterprise Funds Definition

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,000.00	50,000.00	4.00	50,000.00	0.00	0.0%
5) TOTAL, REVENUES			50,000.00	50,000.00	4.00	50,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,965.00	6,965.00	4,421.48	6,965.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,051.00	4,051.00	1,478.78	3,451.00	600.00	14.8%
4) Books and Supplies		4000-4999	37,234.00	37,234.00	(6,537.95)	37,234.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	(48,250.00)	(44,667.37)	(4,529.78)	(44,067.37)	(600.00)	1.3%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	3,582.63	(5,167.47)	3,582.63		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			50,000.00	46,417.37	5,171.47	46,417.37		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			50,000.00	46,417.37	5,171.47	46,417.37		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	39,220.35	39,220.35		39,220.35	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,220.35	39,220.35		39,220.35		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			39,220.35	39,220.35		39,220.35		
2) Ending Net Position, June 30 (E + F1e)			89,220.35	85,637.72		85,637.72		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	276.67	85,364.05		85,364.05		
b) Restricted Net Position		9797	88,946.68	0.00		0.00		
c) Unrestricted Net Position		9790	(3.00)	273.67		273.67		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	4.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,000.00	50,000.00	4.00	50,000.00	0.00	0.0%
TOTAL, REVENUES			50,000.00	50,000.00	4.00	50,000.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	8,965.00	6,965.00	4,421.48	6,965.00	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			8,965.00	6,965.00	4,421.48	6,965.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	1,227.00	3,027.00	1,055.89	2,427.00	600.00	19.8%
OASDI/Medicare/Alternative		3301-3302	686.00	686.00	338.22	686.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	4.00	204.00	18.35	204.00	0.00	0.0%
Workers' Compensation		3601-3602	134.00	134.00	66.32	134.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,051.00	4,051.00	1,478.78	3,451.00	600.00	14.8%

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)
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	634.00	634.00	(645.92)	634.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	36,600.00	36,600.00	(5,892.03)	36,600.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			37,234.00	37,234.00	(6,537.95)	37,234.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(48,950.00)	(45,367.37)	(5,612.63)	(46,367.37)	1,000.00	-2.2%
Professional/Consulting Services and Operating Expenditures		5800	700.00	700.00	1,082.85	2,300.00	(1,600.00)	-228.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			(48,250.00)	(44,667.37)	(4,529.78)	(44,067.37)	(600.00)	1.3%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	3,582.63	(5,167.47)	3,582.63		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

PROPRIETARY FUNDS

Proprietary Funds Definition

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,285,316.83	18,285,316.83	7,944,892.35	18,285,316.83	0.00	0.0%
5) TOTAL, REVENUES			18,285,316.83	18,285,316.83	7,944,892.35	18,285,316.83		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	649,753.71	649,753.71	382,707.44	649,753.71	0.00	0.0%
3) Employee Benefits		3000-3999	461,396.83	458,896.83	271,545.84	458,896.83	0.00	0.0%
4) Books and Supplies		4000-4999	202,000.00	202,000.00	(3,160.26)	202,000.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	16,972,166.29	17,179,702.81	9,485,166.51	18,305,138.03	(1,125,435.22)	-6.6%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			18,285,316.83	18,490,353.35	10,136,259.53	19,615,788.57		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			0.00	(205,036.52)	(2,191,367.18)	(1,330,471.74)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	9,000,000.00	(9,000,000.00)	New
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	(9,000,000.00)		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	(205,036.52)	(2,191,367.18)	(10,330,471.74)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	11,901,319.28	11,901,319.28		11,901,319.28	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,901,319.28	11,901,319.28		11,901,319.28		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			11,901,319.28	11,901,319.28		11,901,319.28		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
2) Ending Net Position, June 30 (E + F1e)			11,901,319.28	11,696,282.76		1,570,847.54		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	11,901,319.28	11,696,282.76		1,570,847.54		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	968.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	18,285,316.83	18,285,316.83	7,943,924.35	18,285,316.83	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,285,316.83	18,285,316.83	7,944,892.35	18,285,316.83	0.00	0.0%
TOTAL, REVENUES			18,285,316.83	18,285,316.83	7,944,892.35	18,285,316.83		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	208,468.01	208,468.01	121,266.46	208,468.01	0.00	0.0%
Clerical, Technical and Office Salaries		2400	441,285.70	441,285.70	261,440.98	441,285.70	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			649,753.71	649,753.71	382,707.44	649,753.71	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	177,604.57	177,604.57	101,873.61	177,604.57	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	49,393.01	49,393.01	15,983.96	49,393.01	0.00	0.0%
Health and Welfare Benefits		3401-3402	190,232.28	187,732.28	131,946.01	187,732.28	0.00	0.0%
Unemployment Insurance		3501-3502	322.62	322.62	79.70	322.62	0.00	0.0%
Workers' Compensation		3601-3602	9,746.35	9,746.35	2,444.75	9,746.35	0.00	0.0%
OPEB, Allocated		3701-3702	33,768.00	33,768.00	19,011.01	33,768.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	330.00	330.00	206.80	330.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			461,396.83	458,896.83	271,545.84	458,896.83	0.00	0.0%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	202,000.00	202,000.00	(4,716.16)	161,058.27	40,941.73	20.3%
Noncapitalized Equipment		4400	0.00	0.00	1,555.90	40,941.73	(40,941.73)	New
TOTAL, BOOKS AND SUPPLIES			202,000.00	202,000.00	(3,160.26)	202,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	4,500.00	1,275.54	4,500.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	567,687.29	772,723.81	0.00	798,920.06	(26,196.25)	-3.4%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	12,000.00	17,000.00	17,679.14	17,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	16,392,479.00	16,385,479.00	9,466,211.83	17,484,717.97	(1,099,238.97)	-6.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			16,972,166.29	17,179,702.81	9,485,166.51	18,305,138.03	(1,125,435.22)	-6.6%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			18,285,316.83	18,490,353.35	10,136,259.53	19,615,788.57		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	9,000,000.00	(9,000,000.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	9,000,000.00	(9,000,000.00)	New
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	(9,000,000.00)		

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	33,658.07	33,609.77	33,588.83	33,588.83	(20.94)	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	33,658.07	33,609.77	33,588.83	33,588.83	(20.94)	0.0%
5. District Funded County Program ADA						
a. County Community Schools	70.50	70.50	83.89	83.89	13.39	19.0%
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	70.50	70.50	83.89	83.89	13.39	19.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	33,728.57	33,680.27	33,672.72	33,672.72	(7.55)	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	1,365.56	1,365.56	5,250.70	5,250.70	3,885.14	285.0%
2. Charter School County Program Alternative						
Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program						
Alternative Education ADA						
(Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County						
Program ADA						
(Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA						
(Sum of Lines C1, C2d, and C3f)	1,365.56	1,365.56	5,250.70	5,250.70	3,885.14	285.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA					0.00	
6. Charter School County Program Alternative						
Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program						
Alternative Education ADA						
(Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,365.56	1,365.56	5,250.70	5,250.70	3,885.14	285.0%

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

DATAENTRY: 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	Projected Year Totals		
	(Form 01CSI, Item 1A)	(Form AI, Lines A4 and C4)		
Current Year (2025-26)				
District Regular	33,680.27	33,588.83	10.8%	Not Met
Charter School	1,374.27	5,250.70		
Total ADA	35,054.54	38,839.53		
1st Subsequent Year (2026-27)				
District Regular	33,397.86	33,572.80	11.7%	Not Met
Charter School	1,365.00	5,250.70		
Total ADA	34,762.86	38,823.50		
2nd Subsequent Year (2027-28)				
District Regular	33,101.39	33,959.35	13.8%	Not Met
Charter School	1,365.56	5,250.70		
Total ADA	34,466.95	39,210.05		

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - The projected change since first interim projections for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The main ADA difference is at Second Interim, the District properly included including ADA from all SCUSD charter schools it provides oversight for to accurately reflect total district ADA, including both dependent and independent charters. The district regular ADA difference reflects the use of data from the last certified reporting period rather than projecting based on prior years certified ADA. Additionally, the property taxes in the General Fund are shared and allocated to ALL Charter Schools the District has oversight of. This will be a corrected reporting standard going forward.

2. **CRITERION: Enrollment**

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CALPADS/Projected		
Current Year (2025-26)				
District Regular	36,086.00	35,810.00		
Charter School		5,724.00		
Total Enrollment	36,086.00	41,534.00	15.1%	Not Met
1st Subsequent Year (2026-27)				
District Regular	35,760.00	35,584.00		
Charter School		5,724.00		
Total Enrollment	35,760.00	41,308.00	15.5%	Not Met
2nd Subsequent Year (2027-28)				
District Regular	35,437.00	37,023.00		
Charter School		5,724.00		
Total Enrollment	35,437.00	42,747.00	20.6%	Not Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. **STANDARD NOT MET** - Enrollment projections have changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The main difference across the three years is the inclusion of enrollment data for both dependent and independent charter schools to more accurately reflect total district enrollment. Additionally, the difference in the second subsequent year is due to updated enrollment figures used in the projection, which are based on the SCUSD demographer's report.

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	33,503		43,066		
Charter School					
Total ADA/Enrollment	33,503		43,066		77.8%
Second Prior Year (2023-24)					
District Regular	33,674		42,554		
Charter School					
Total ADA/Enrollment	33,674		42,554		79.1%
First Prior Year (2024-25)					
District Regular	33,409		36,415		
Charter School	1,363				
Total ADA/Enrollment	34,772		36,415		95.5%
Historical Average Ratio:					84.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):					84.6%

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	33,589		35,810			
Charter School	5,251		5,724			
Total ADA/Enrollment	38,840		41,534		93.5%	Not Met
1st Subsequent Year (2026-27)						
District Regular	33,496		35,584			
Charter School	5,724		5,724			
Total ADA/Enrollment	39,220		41,308		94.9%	Not Met
2nd Subsequent Year (2027-28)						
District Regular	33,883		37,023			
Charter School	5,724		5,724			
Total ADA/Enrollment	39,607		42,747		92.7%	Not Met

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

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

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

Explanation:
(required if NOT met)

The district difference in the enrollment-to-ADA ratio is due to the District historically (2022-24) projecting only SCUSD ADA and not including the Charters (independent and dependent). The District is correcting its reporting by properly reflecting the District and Charter, as the authorizer, Enrollment and ADA due to these programs falling within the District's area of responsibility and how CDE recognizes these schools.

4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	First Interim	Second Interim	Percent Change	Status
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2025-26)	497,679,114.00	501,186,562.00	.7%	Met
1st Subsequent Year (2026-27)	487,521,760.00	510,034,650.00	4.6%	Not Met
2nd Subsequent Year (2027-28)	501,770,348.00	533,323,176.00	6.3%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The District's First Interim reflected a lower ADA and UPP from adopted. The District used a different methodology to calculate its UPP and projected ADA and has course corrected using our P-1 data and our P-1 enrollment. The District has also begun to write the instructions on where the source documents for these interim updates can be found and should be used.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
Third Prior Year (2022-23)	324,409,308.17	355,207,399.89	91.3%
Second Prior Year (2023-24)	407,982,199.81	441,213,572.03	92.5%
First Prior Year (2024-25)	424,188,544.33	468,527,541.52	90.5%
	Historical Average Ratio:		91.4%

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

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01I, Objects 1000- 3999)	Total Expenditures (Form 01I, Objects 1000- 7499)		
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2025-26)	455,799,150.76	515,752,019.60	88.4%	Not Met
1st Subsequent Year (2026-27)	419,109,011.26	470,879,710.04	89.0%	Met
2nd Subsequent Year (2027-28)	435,477,580.27	487,976,820.68	89.2%	Met

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

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

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

Explanation:

(required if NOT met)

Changes in salaries primarily reflect the inclusion of benefit costs that were not fully incorporated during the Adopted Budget and First Interim reporting periods. These adjustments were made in the current year to ensure that salary and benefit projections accurately reflect the full cost of certificated, classified, and classified professional staffing. The updates align the projected expenditures with the actual cost of salaries and associated benefits. Additionally, the out years include current reductions to staffing from Budget Development and an additional reduction of the District Office staff (SERA). The District also reversed the Initial FSP projections that were added at First Interim. The FSP was adopted by the board AFTER Firs

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)	51,472,813.22	51,472,813.22	0.0%	No
1st Subsequent Year (2026-27)	39,264,733.24	51,472,813.22	31.1%	Yes
2nd Subsequent Year (2027-28)	39,255,409.60	51,472,813.22	31.1%	Yes

Explanation:
(required if Yes)

The District is currently not projecting a decrease in Federal Revenue and has modified its projections.

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

Current Year (2025-26)	158,201,023.23	170,622,757.25	7.9%	Yes
1st Subsequent Year (2026-27)	149,708,458.34	161,231,720.86	7.7%	Yes
2nd Subsequent Year (2027-28)	149,708,458.34	167,232,987.20	11.7%	Yes

Explanation:
(required if Yes)

Changes in Other State Revenue for the current year reflect the inclusion of revenue received from the Home-to-School Transportation Reimbursement Program, which is funded outside of the LCFF calculation. For the out years, changes in Other State Revenue reflect projected increases based on the estimated statutory COLA provided by SSC Dartboard and the Department of Finance (DOF). Revenues are projected using funding rate assumptions, and one-time revenues have been removed to ensure projections reflect ongoing funding only.

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

Current Year (2025-26)	24,281,601.77	16,508,562.66	-32.0%	Yes
1st Subsequent Year (2026-27)	23,565,413.49	16,576,413.19	-29.7%	Yes
2nd Subsequent Year (2027-28)	23,571,134.48	16,650,018.77	-29.4%	Yes

Explanation:
(required if Yes)

Changes in local revenue for the current year reflect updated interest earnings based on the available fund balance and adjusted interest rate assumptions. For the out years, projections reflect adjustments based on the interest rate trend for 10-Year U.S. Treasuries, as estimated by SSC Dartboard. These assumptions are used to estimate future interest earnings on district cash balances, resulting in updates to local revenue projections in the Multi-Year Projection.

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

Current Year (2025-26)	41,619,170.49	52,440,270.55	26.0%	Yes
1st Subsequent Year (2026-27)	22,222,401.19	45,238,612.15	103.6%	Yes
2nd Subsequent Year (2027-28)	21,335,074.49	43,913,924.00	105.8%	Yes

Explanation:
(required if Yes)

Changes in Books and Supplies for the current year reflect adjustments made to align the budget with actual expenditures and encumbrances, ensuring the budget accurately reflects current spending levels and remains balanced. The District has also currently reserved \$2.3M in Object 4399 to identify planned reduction in spending in the in the current year as part of the FSP. The District also reversed the Initial FSP projections that were added at First Interim. The FSP was adopted by the board AFTER First Interim. For the out years, reductions reflect the district's fiscal solvency plan, which includes an approximately 20% expenditure reduction across the district, resulting in lower projected costs for books and supplies.

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

Current Year (2025-26)	153,882,342.73	187,829,423.92	22.1%	Yes
1st Subsequent Year (2026-27)	109,844,439.00	167,851,880.82	52.8%	Yes
2nd Subsequent Year (2027-28)	109,538,232.53	172,108,619.30	57.1%	Yes

Explanation:

(required if Yes)

Changes in Services and Other Operating Expenditures for the current year reflect increases related to the higher cost of contracted services for special education, as well as health accommodations for students with 504 plans that require contracted health aides to support student needs. The District also reversed the Initial FSP projections that were added at First Interim. The FSP was adopted by the board AFTER First Interim. For the out years, projected reductions reflect the district's fiscal solvency plan, including reductions in consulting and contracted services across the district as part of broader expenditure reduction efforts.

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

DATAENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2025-26)	233,955,438.22	238,604,133.13	2.0%	Met
1st Subsequent Year (2026-27)	212,538,605.07	229,280,947.27	7.9%	Not Met
2nd Subsequent Year (2027-28)	212,535,002.42	235,355,819.19	10.7%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2025-26)	195,501,513.22	240,269,694.47	22.9%	Not Met
1st Subsequent Year (2026-27)	132,066,840.19	213,090,492.97	61.4%	Not Met
2nd Subsequent Year (2027-28)	130,873,307.02	216,022,543.30	65.1%	Not Met

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

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

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

Explanation: Federal Revenue (linked from 6A if NOT met)	The District is currently not projecting a decrease in Federal Revenue and has modified its projections.
Explanation: Other State Revenue (linked from 6A if NOT met)	Changes in Other State Revenue for the current year reflect the inclusion of revenue received from the Home-to-School Transportation Reimbursement Program, which is funded outside of the LCFF calculation. For the out years, changes in Other State Revenue reflect projected increases based on the estimated statutory COLA provided by SSC Dartboard and the Department of Finance (DOF). Revenues are projected using funding rate assumptions, and one-time revenues have been removed to ensure projections reflect ongoing funding only.
Explanation: Other Local Revenue (linked from 6A if NOT met)	Changes in local revenue for the current year reflect updated interest earnings based on the available fund balance and adjusted interest rate assumptions. For the out years, projections reflect adjustments based on the interest rate trend for 10-Year U.S. Treasuries, as estimated by SSC Dartboard. These assumptions are used to estimate future interest earnings on district cash balances, resulting in updates to local revenue projections in the Multi-Year Projection.

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

Explanation: Books and Supplies (linked from 6A if NOT met)	Changes in Books and Supplies for the current year reflect adjustments made to align the budget with actual expenditures and encumbrances, ensuring the budget accurately reflects current spending levels and remains balanced. The District has also currently reserved \$2.3M in Object 4399 to identify planned reduction in spending in the in the current year as part of the FSP. The District also reversed the Initial FSP projections that were added at First Interim. The FSP was adopted by the board AFTER First Interim. For the out years, reductions reflect the district's fiscal solvency plan, which includes an approximately 20% expenditure reduction across the district, resulting in lower projected costs for books and supplies.
Explanation: Services and Other Exps (linked from 6A if NOT met)	Changes in Services and Other Operating Expenditures for the current year reflect increases related to the higher cost of contracted services for special education, as well as health accommodations for students with 504 plans that require contracted health aides to support student needs. The District also reversed the Initial FSP projections that were added at First Interim. The FSP was adopted by the board AFTER First Interim. For the out years, projected reductions reflect the district's fiscal solvency plan, including reductions in consulting and contracted services across the district as part of broader expenditure reduction efforts.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	22,870,365.51	24,905,219.13	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		24,905,219.13	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Available Reserve Percentages (Criterion 10C, Line 9)	-11.3%	-28.8%	-44.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	-3.8%	-9.6%	-14.7%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance	Expenditures		
	(Form 01I, Section E)	and Other Financing Uses (Form 01I, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2025-26)	(170,565,724.16)	517,367,122.05	33.0%	Not Met
1st Subsequent Year (2026-27)	(142,925,360.77)	472,494,812.49	30.2%	Not Met
2nd Subsequent Year (2027-28)	(145,113,327.21)	489,591,923.13	29.6%	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 General Fund ending balance is projected to be negative due to the district's structural deficit, where expenditures exceed ongoing revenues. Projections are based on updated LCFF calculator estimates, statutory COLA assumptions, projected interest earnings, and proportional assumptions for salaries and benefits, along with updates to reflect actual expenditures and encumbrances. The district has implemented a fiscal solvency plan, including approximately 20% departmental expenditure reductions, restructuring of the main district office, and reductions in non-represented staff, with the goal of reducing deficit spending and restoring fiscal stability in future years. The FSP requires additional strategies to modify the budget.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals	
	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2025-26)	(60,578,908.85)	Not Met
1st Subsequent Year (2026-27)	(205,589,319.09)	Not Met
2nd Subsequent Year (2027-28)	(346,790,339.91)	Not Met

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

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

- 1a. STANDARD NOT MET - General fund ending balance is projected to be negative for any of the current fiscal year or two subsequent fiscal years. Provide reasons for the negative fund balance(s), a description of the methods and assumptions used in projecting the ending fund balance, and what changes will be made to ensure the ending fund balance is positive.

Explanation:
(required if NOT met)

The General Fund ending balance is projected to be negative due to the district's structural deficit, where expenditures exceed ongoing revenues. Projections are based on updated LCFF calculator estimates, statutory COLA assumptions, projected interest earnings, and proportional assumptions for salaries and benefits, along with updates to reflect actual expenditures and encumbrances. To address this condition, the district has implemented a fiscal solvency plan, including approximately 20% departmental expenditure reductions, restructuring of the main district office, and reductions in non-represented staff, with the goal of reducing deficit spending and restoring fiscal stability in future years.

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 Projected Year Totals	
	(Form CASH, Line F, June Column)	Status
Current Year (2025-26)	4,858,392.43	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	38,840	38,840	38,840
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

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

Yes

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

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

b. Special Education Pass-through Funds

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	955,172,003.36	872,953,014.51	898,682,660.01
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)	955,172,003.36	872,953,014.51	898,682,660.01

4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	19,103,440.07	17,459,060.29	17,973,653.20
6.	Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	19,103,440.07	17,459,060.29	17,973,653.20

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2025-26)	(2026-27)	(2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00	17,459,060.29	17,944,435.84
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	(108,211,339.68)	(268,595,760.74)	(414,194,463.50)
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)	(108,211,339.68)	(251,136,700.45)	(396,250,027.66)
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	-11.33%	-28.77%	-44.09%
District's Reserve Standard (Section 10B, Line 7):	19,103,440.07	17,459,060.29	17,973,653.20
Status:	Not Met	Not Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

Available reserves fall below the required minimum in the current and subsequent years due to the district's structural deficit and ongoing fiscal crisis, where expenditures have exceeded ongoing revenues. As a result, reserves have been utilized to support operations. In response, the district has implemented a fiscal solvency plan that includes expenditure reductions, departmental right-sizing, staffing adjustments, and operational restructuring across the district. These actions are intended to reduce deficit spending, stabilize operations, and gradually restore reserve levels toward the required minimum in future years.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

None

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?

Yes

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

The only remaining one-time resource is the Learning Recovery Grant, which was intended to cover the cost of eight additional instructional days under a two-year agreement, with 2025–26 being the final year. As a result, no future funding arrangements are required at this time. The District has expenditures that it did not reduce as a result of the reduction in ESSER Funding and other short term grants and allocations.

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
(Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2025-26)	(176,536,984.08)	(197,160,637.78)	11.7%	20,623,653.70	Not Met
1st Subsequent Year (2026-27)	(178,157,797.35)	(195,299,309.31)	9.6%	17,141,511.96	Not Met
2nd Subsequent Year (2027-28)	(181,384,749.65)	(206,176,694.24)	13.7%	24,791,944.59	Not Met
1b. Transfers In, General Fund *					
Current Year (2025-26)	3,755,880.00	12,755,880.00	239.6%	9,000,000.00	Not Met
1st Subsequent Year (2026-27)	3,755,880.00	3,755,880.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	3,755,880.00	3,755,880.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2025-26)	0.00	1,615,102.45	New	1,615,102.45	Not Met
1st Subsequent Year (2026-27)	0.00	1,615,102.45	New	1,615,102.45	Not Met
2nd Subsequent Year (2027-28)	0.00	1,615,102.45	New	1,615,102.45	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

DATAENTRY: 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 increase in contributions in the current and out years is primarily due to the rising costs of special education services and the continued increase in students qualifying for services. Additional cost pressures are related to the higher cost of contracted services compared to district FTE staffing, which has increased overall special education expenditures. Health and welfare costs have also been incorporated into the contribution projections to more accurately reflect the full cost of providing these services. The contribution amounts also include Routine Restricted Maintenance Account (RRMA) requirements. For 2025-26, the District is relying on contributions INTO the Unrestricted GF to offset the deficit.

- 1b. NOT MET - The projected transfers in to the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:

(required if NOT met)

One-time reverse transfers from Fund 67 (Self-Insurance Fund) and Fund 68 (Dental/Vision Self-Insurance Fund) were recorded to support the district's unrestricted fund and help address the district's operating deficit. These funds have maintained balances of over \$5 million since 2022-23, and CSAM Procedure 775 allows the use of excess self-insurance balances when amounts exceed actuarially required levels. As this is a one-time adjustment, the transfer is not projected in subsequent years, and amounts in the out years have been reduced accordingly.

- 1c. NOT MET - The projected transfers out of the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:

(required if NOT met)

Transfers out changes reflect the inclusion of transactions that were not previously reflected during First Interim, ensuring the budget and expenditures for the unrestricted fund are accurately reported.

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

Project Information:

(required if YES)

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

Other Long-term Commitments (continued):				
	5,462,364	5,486,298	5,528,055	5,529,383
Total Annual Payments:	73,621,647	57,985,698	58,636,930	58,752,983
Has total annual payment increased over prior year (2024-25)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

n/a

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

2 OPEB Liabilities

a. Total OPEB liability

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

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

First Interim

(Form 01CSI, Item S7A)

Second Interim

397,419,317.00 397,419,317.00

159,725,780.00 159,725,780.00

237,693,537.00 237,693,537.00

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

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

Actuarial

Actuarial

Jun 30, 2024

Jun 30, 2024

3 OPEB Contributions

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

First Interim

(Form 01CSI, Item S7A)

Second Interim

25,202,817.00 25,202,817.00

25,202,817.00 25,202,817.00

0.00

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

27,199,806.43

27,932,478.12

22,463,046.00

22,463,046.00

22,463,046.00

22,563,046.00

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

21,305,728.00

21,305,728.00

22,257,438.00

22,257,438.00

23,175,713.00

231,175,713.00

d. Number of retirees receiving OPEB benefits

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

3,903

3,903

3,903

3,903

0

0

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)

Yes

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

No

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

No

2 Self-Insurance Liabilities

First Interim

(Form 01CSI, Item S7B) Second Interim

a. Accrued liability for self-insurance programs

18,490,353.00

18,490,353.00

b. Unfunded liability for self-insurance programs

18,490,353.00

18,490,353.00

3 Self-Insurance Contributions

First Interim

(Form 01CSI, Item S7B) Second Interim

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

Current Year (2025-26)

18,490,353.00

18,490,353.00

1st Subsequent Year (2026-27)

18,490,353.00

18,490,353.00

2nd Subsequent Year (2027-28)

18,490,353.00

18,490,353.00

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

Current Year (2025-26)

18,490,353.00

18,490,353.00

1st Subsequent Year (2026-27)

18,490,352.00

18,490,353.00

2nd Subsequent Year (2027-28)

18,490,353.00

18,490,353.00

4 Comments:

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since 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	2,532.08	2,653.56	2,631.56	2,631.56

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?

If Yes, complete questions 6 and 7.

No

Negotiations Settled Since First Interim

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

Sep 04, 2025

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

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: Jul 01, 2025

End Date: Jun 30, 2027

5. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

2.0%

or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

Certificated (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

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)
No	No	No

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

No

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	2,335.86	2,362.25	2,132.25	2,132.25

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

No

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

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

If No, complete questions 6 and 7.

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

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?

Yes

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End
Date:

5. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Reduction in out years due to SERNA Reductions.

Negotiations Not Settled

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

9,839,074

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

7. Amount included for any tentative salary schedule increases

0

0

0

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

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

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

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

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

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

If Yes, explain the nature of the new costs:

--

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

Classified (Non-management) Step and Column Adjustments

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

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

No

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	393.30	374.90	181.00	181.00

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

No

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

Yes

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

9,839,074

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

4. Amount included for any tentative salary schedule increases

0

0

0

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

Management/Supervisor/Confidential

Step and Column Adjustments

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

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

2.

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

ADDITIONAL FISCAL INDICATORS

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

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

No

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

No

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

Yes

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

No

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

Yes

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

Yes

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

Yes

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

Yes

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

Yes

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	988,415,988.89
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	50,907,562.34
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	616,414.37
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	8,694,976.84
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	10,535.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	5,370,982.45
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	323,678.93
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				15,016,587.59
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	1,339,632.13
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				923,831,471.09
Section II - Expenditures Per ADA				2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				38,923.42
B. Expenditures per ADA (Line I.E divided by Line II.A)				23,734.59
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total		Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		819,185,037.13		23,574.18
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)		0.00		0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)		819,185,037.13		23,574.18
B. Required effort (Line A.2 times 90%)		737,266,533.42		21,216.76
C. Current year expenditures (Line I.E and Line II.B)		923,831,471.09		23,734.59
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00		0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met		

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 18,118,502.75
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) 681,764,774.49

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) 2.66%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

**Entry
required**

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 28,665,036.96
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 7,720,923.76

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	2,124,415.87
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)	8,136.86
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)	38,518,513.45
9. Carry-Forward Adjustment (Part IV, Line F)	3,773,352.88
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	42,291,866.33
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	482,335,496.22
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	130,777,428.39
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	110,026,895.01
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	14,719,413.91
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	616,414.37
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	71,661.70
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	5,697,475.25
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)	2,964,008.53
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)	6,830.70
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)	77,740,842.42
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)	315,960.17
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	6,503,476.94
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	22,434,493.96
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	30,326,493.85
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)	884,536,891.42
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	4.35%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	4.78%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	38,518,513.45
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	1,432,398.29
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.09%) times Part III, Line B19); zero if negative	3,773,352.88
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.09%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.09%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	3,773,352.88
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	3,773,352.88

Approved
indirect cost
rate: 4.09%

Highest rate
used in any
program: 4.09%

Fund	Resource	Eligible Expenditures (Objects 1000- 5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	35,763,663.44	1,458,643.83	4.08%
01	3010	21,730,985.36	875,055.59	4.03%
01	3182	850,226.99	34,774.00	4.09%
01	3310	9,598,709.63	392,587.22	4.09%
01	3311	210,655.59	8,615.81	4.09%
01	3315	221,777.31	9,070.69	4.09%
01	3345	2,142.00	87.60	4.09%
01	3386	29,301.57	1,198.43	4.09%
01	3395	14,561.44	595.56	4.09%
01	3410	184,038.81	7,527.19	4.09%
01	3550	429,055.85	16,734.23	3.90%
01	4035	1,703,114.76	69,657.39	4.09%
01	4124	863,639.87	23,212.00	2.69%
01	4127	2,725,009.37	111,452.88	4.09%
01	4201	537,974.62	22,003.16	4.09%
01	4203	1,692,403.77	69,219.31	4.09%
01	4510	23,556.94	900.00	3.82%
01	5630	75,018.59	3,068.26	4.09%
01	5810	496,590.64	3,929.00	0.79%
01	6010	113,571.71	4,645.08	4.09%
01	6019	1,110,066.90	45,186.86	4.07%
01	6053	1,445,133.57	59,105.96	4.09%
01	6211	1,204,388.49	49,259.49	4.09%
01	6266	2,613,692.61	106,900.03	4.09%
01	6332	7,595,127.61	310,640.72	4.09%
01	6383	80,445.30	3,290.21	4.09%
01	6385	101,776.63	4,162.38	4.09%
01	6387	1,734,503.21	70,941.18	4.09%
01	6388	875,541.78	35,809.54	4.09%
01	6500	136,779,705.16	5,588,634.99	4.09%
01	6520	410,976.08	16,808.92	4.09%
01	6546	2,719,176.06	111,214.30	4.09%
01	6547	2,049,453.33	83,822.64	4.09%
01	6695	192,820.73	7,886.37	4.09%
01	6770	6,702,025.71	32,733.02	0.49%
01	7085	837,420.79	34,250.51	4.09%
01	7220	578,593.80	12,878.20	2.23%
01	7311	37,004.89	1,513.50	4.09%

01	7339	85,586.71	3,500.50	4.09%
01	7399	4,311,383.50	159,289.90	3.69%
01	7412	1,642,592.95	59,106.69	3.60%
01	7413	478,905.26	19,587.23	4.09%
01	7810	1,948,528.90	35,780.46	1.84%
01	8150	23,642,174.80	954,284.93	4.04%
01	9010	4,146,962.57	76,501.86	1.84%
09	2600	2,335,151.61	92,165.36	3.95%
09	3010	474,548.50	19,409.50	4.09%
09	6019	410,000.31	16,770.69	4.09%
09	6053	194,835.64	7,969.00	4.09%
09	6266	110,445.90	4,517.39	4.09%
09	6546	115,687.00	4,364.42	3.77%
09	6762	710,245.04	29,080.78	4.09%
09	6770	406,549.01	4,306.29	1.06%
09	7311	5,348.26	218.74	4.09%
09	7339	686,813.68	28,090.23	4.09%
09	7399	62,027.70	2,537.20	4.09%
09	7435	1,994,797.71	78,245.85	3.92%
11	5810	650,617.24	26,611.18	4.09%
11	6371	222,169.77	9,028.49	4.06%
11	9010	1,620,793.13	49,412.53	3.05%
12	5025	349,130.20	14,266.80	4.09%
12	5050	60,041.00	2,456.00	4.09%
12	5058	21,164.16	865.42	4.09%
12	5059	187,715.51	7,678.51	4.09%
12	5066	485,244.05	19,855.52	4.09%
12	5160	241,117.50	9,861.27	4.09%
12	5210	6,636,093.11	271,427.62	4.09%
12	6040	24,679.60	1,009.40	4.09%
12	6052	14,411.00	589.00	4.09%
12	6105	8,214,880.61	335,965.35	4.09%
12	6127	1,183,362.27	48,426.09	4.09%
12	6130	124,981.40	5,111.04	4.09%
12	6160	23,747.49	971.51	4.09%
12	7810	2,615,111.12	106,952.03	4.09%
12	9010	1,832,263.70	74,886.55	4.09%
13	5310	28,267,040.64	1,150,395.39	4.07%
13	5320	1,271,010.72	51,984.34	4.09%
13	5330	590,853.42	24,165.91	4.09%
13	7810	100,018.81	4,090.77	4.09%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	483,415,359.00	1.82%	492,217,713.00	4.77%	515,681,876.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	20,318,456.00	6.76%	21,692,806.13	10.37%	23,941,566.68
4. Other Local Revenues	8600-8799	7,134,013.37	.96%	7,202,361.90	1.02%	7,275,967.48
5. Other Financing Sources						
a. Transfers In	8900-8929	12,755,880.00	(70.56%)	3,755,880.00	0.00%	3,755,880.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(176,822,310.48)	10.45%	(195,299,309.31)	5.57%	(206,176,694.24)
6. Total (Sum lines A1 thru A5c)		346,801,397.89	(4.97%)	329,569,451.72	4.52%	344,478,595.92
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				226,250,043.72		223,472,251.40
b. Step & Column Adjustment				3,167,500.62		3,128,611.51
c. Cost-of-Living Adjustment				4,110,182.76		0.00
d. Other Adjustments				(10,055,475.70)		4,256,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	226,250,043.72	(1.23%)	223,472,251.40	3.30%	230,856,862.91
2. Classified Salaries						
a. Base Salaries				64,945,569.34		35,104,350.61
b. Step & Column Adjustment				454,618.99		245,730.46
c. Cost-of-Living Adjustment				835,098.28		0.00
d. Other Adjustments				(31,130,936.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	64,945,569.34	(45.95%)	35,104,350.61	.70%	35,350,081.07
3. Employee Benefits	3000-3999	164,603,537.70	(2.47%)	160,532,409.25	5.44%	169,270,636.29
4. Books and Supplies	4000-4999	14,033,893.62	(6.42%)	13,133,018.54	(16.81%)	10,925,426.55
5. Services and Other Operating Expenditures	5000-5999	55,714,485.13	(7.52%)	51,526,118.15	2.86%	53,001,383.61
6. Capital Outlay	6000-6999	2,325,776.89	(132.98%)	(767,151.11)	0.00%	(767,151.11)
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,378,467.00	0.00%	1,378,467.00	0.00%	1,378,467.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(13,499,753.80)	0.00%	(13,499,753.80)	0.00%	(13,499,753.80)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,615,102.45	0.00%	1,615,102.45	0.00%	1,615,102.45
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		
11. Total (Sum lines B1 thru B10)		517,367,122.05	(8.67%)	472,494,812.49	3.31%	488,131,054.97
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(170,565,724.16)		(142,925,360.77)		(143,652,459.05)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		62,354,384.48		(108,211,339.68)		(251,136,700.45)
2. Ending Fund Balance (Sum lines C and D1)		(108,211,339.68)		(251,136,700.45)		(394,789,159.50)
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00				0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789	0.00		17,459,060.29		17,944,435.84
2. Unassigned/Unappropriated	9790	(108,211,339.68)		(268,595,760.74)		(412,733,595.34)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		(108,211,339.68)		(251,136,700.45)		(394,789,159.50)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		17,459,060.29		17,944,435.84
c. Unassigned/Unappropriated	9790	(108,211,339.68)		(268,595,760.74)		(412,733,595.34)
(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)		(108,211,339.68)		(251,136,700.45)		(394,789,159.50)

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

B1d - Certificated Other Adjustments: The projections also reflect reductions in salaries and related benefits associated with the Budget Development Process (BDP) as part of the district's fiscal solvency plan, including staffing adjustments tied to the 20% departmental reductions and restructuring of the main district office. Position requests continue to be reviewed for fiscal impact, and staffing levels in the out years reflect these planned reductions and the ongoing evaluation of operational needs until further adjustments are implemented. B2D - Classified Other Adjustments: The projections also reflect reductions in salaries and related benefits associated with the Budget Development Process (BDP) as part of the district's fiscal solvency plan, including staffing adjustments tied to the 20% departmental reductions, restructuring of the main district office, the 8-day calendar reduction resulting from the approved waiver, and reductions in FTEs to meet the district's goal of 270 FTEs in management and non-represented staff. Position requests continue to be reviewed for fiscal impact, and staffing levels in the out years reflect these planned reductions and the ongoing evaluation of operational needs until further adjustments are implemented. B10 - Other Adjustments: 2026-27: The negative amount of \$887,000.64 reflects projected expenditures in restricted resources that exceed the available restricted revenues for that year. The shortfall is temporarily reflected in the unrestricted fund as a Negative Restricted Ending Balance (979Z) and is expected to be addressed through future revenue adjustments or expenditure alignments. 2027-28: The negative amount of \$1,460,868.16 represents a projected shortfall in restricted resources where planned expenditures exceed anticipated restricted revenues. As a result, the balance appears on the unrestricted side as a Negative Restricted Ending Balance (979Z) and will be monitored and corrected through future budget adjustments as revenues and expenditures are refined.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	2,688,064.00	0.00%	2,688,064.00	0.00%	2,688,064.00
2. Federal Revenues	8100-8299	51,472,813.22	0.00%	51,472,813.22	0.00%	51,472,813.22
3. Other State Revenues	8300-8599	150,304,301.25	(7.16%)	139,538,914.73	2.69%	143,291,420.52
4. Other Local Revenues	8600-8799	9,374,549.29	(.01%)	9,374,051.29	0.00%	9,374,051.29
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	176,822,310.48	10.45%	195,299,309.31	5.57%	206,176,694.24
6. Total (Sum lines A1 thru A5c)		390,662,038.24	1.97%	398,373,152.55	3.67%	413,003,043.27
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				96,495,943.53		94,939,939.88
b. Step & Column Adjustment				1,350,943.21		1,329,159.16
c. Cost-of-Living Adjustment				1,852,290.75		0.00
d. Other Adjustments				(4,759,237.61)		(67,014.06)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	96,495,943.53	(1.61%)	94,939,939.88	1.33%	96,202,084.98
2. Classified Salaries						
a. Base Salaries				44,892,955.55		33,846,855.42
b. Step & Column Adjustment				314,250.67		236,928.01
c. Cost-of-Living Adjustment				616,672.15		0.00
d. Other Adjustments				(11,977,022.95)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	44,892,955.55	(24.61%)	33,846,855.42	.70%	34,083,783.43
3. Employee Benefits	3000-3999	106,567,419.70	(1.34%)	105,143,146.24	3.30%	108,612,231.13
4. Books and Supplies	4000-4999	38,406,376.93	(16.41%)	32,105,593.61	2.75%	32,988,497.45
5. Services and Other Operating Expenditures	5000-5999	132,114,938.79	(11.95%)	116,325,762.67	2.39%	119,107,235.69
6. Capital Outlay	6000-6999	8,331,179.19	(12.07%)	7,325,695.04	0.00%	7,325,695.04
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	10,996,067.62	(2.04%)	10,771,209.16	0.00%	10,771,209.16
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		437,804,881.31	(8.53%)	400,458,202.02	2.16%	409,090,736.88
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(47,142,843.07)		(2,085,049.47)		3,912,306.39
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		94,775,273.90		47,632,430.83		45,547,381.36
2. Ending Fund Balance (Sum lines C and D1)		47,632,430.83		45,547,381.36		49,459,687.75
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	47,632,430.83		45,547,381.36		49,459,687.75
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)		47,632,430.83		45,547,381.36		49,459,687.75
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d - Certificated Other Adjustments: The projections also reflect reductions in salaries and related benefits associated with the Budget Development Process (BDP) as part of the district's fiscal solvency plan, including staffing adjustments tied to the 20% departmental reductions and restructuring of the main district office. Position requests continue to be reviewed for fiscal impact, and staffing levels in the out years reflect these planned reductions and the ongoing evaluation of operational needs until further adjustments are implemented. B2D - Classified Other Adjustments: The projections also reflect reductions in salaries and related benefits associated with the Budget Development Process (BDP) as part of the district's fiscal solvency plan, including staffing adjustments tied to the 20% departmental reductions, restructuring of the main district office, the 8-day calendar reduction resulting from the approved waiver, and reductions in FTEs to meet the district's goal of 270 FTEs in management and non-represented staff. Position requests continue to be reviewed for fiscal impact, and staffing levels in the out years reflect these planned reductions and the ongoing evaluation of operational needs until further adjustments are implemented.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	486,103,423.00	1.81%	494,905,777.00	4.74%	518,369,940.00
2. Federal Revenues	8100-8299	51,472,813.22	0.00%	51,472,813.22	0.00%	51,472,813.22
3. Other State Revenues	8300-8599	170,622,757.25	(5.50%)	161,231,720.86	3.72%	167,232,987.20
4. Other Local Revenues	8600-8799	16,508,562.66	.41%	16,576,413.19	.44%	16,650,018.77
5. Other Financing Sources						
a. Transfers In	8900-8929	12,755,880.00	(70.56%)	3,755,880.00	0.00%	3,755,880.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		737,463,436.13	(1.29%)	727,942,604.27	4.06%	757,481,639.19
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				322,745,987.25		318,412,191.28
b. Step & Column Adjustment				4,518,443.83		4,457,770.67
c. Cost-of-Living Adjustment				5,962,473.51		0.00
d. Other Adjustments				(14,814,713.31)		4,188,985.94
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	322,745,987.25	(1.34%)	318,412,191.28	2.72%	327,058,947.89
2. Classified Salaries						
a. Base Salaries				109,838,524.89		68,951,206.03
b. Step & Column Adjustment				768,869.66		482,658.47
c. Cost-of-Living Adjustment				1,451,770.43		0.00
d. Other Adjustments				(43,107,958.95)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	109,838,524.89	(37.22%)	68,951,206.03	.70%	69,433,864.50
3. Employee Benefits	3000-3999	271,170,957.40	(2.03%)	265,675,555.49	4.59%	277,882,867.42
4. Books and Supplies	4000-4999	52,440,270.55	(13.73%)	45,238,612.15	(2.93%)	43,913,924.00
5. Services and Other Operating Expenditures	5000-5999	187,829,423.92	(10.64%)	167,851,880.82	2.54%	172,108,619.30
6. Capital Outlay	6000-6999	10,656,956.08	(38.46%)	6,558,543.93	0.00%	6,558,543.93
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,378,467.00	0.00%	1,378,467.00	0.00%	1,378,467.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,503,686.18)	8.98%	(2,728,544.64)	0.00%	(2,728,544.64)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,615,102.45	0.00%	1,615,102.45	0.00%	1,615,102.45
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)		955,172,003.36	(8.61%)	872,953,014.51	2.78%	897,221,791.85
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(217,708,567.23)		(145,010,410.24)		(139,740,152.66)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		157,129,658.38		(60,578,908.85)		(205,589,319.09)
2. Ending Fund Balance (Sum lines C and D1)		(60,578,908.85)		(205,589,319.09)		(345,329,471.75)
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	47,632,430.83		45,547,381.36		49,459,687.75
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789	0.00		17,459,060.29		17,944,435.84
2. Unassigned/Unappropriated	9790	(108,211,339.68)		(268,595,760.74)		(412,733,595.34)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		(60,578,908.85)		(205,589,319.09)		(345,329,471.75)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		17,459,060.29		17,944,435.84
c. Unassigned/Unappropriated	9790	(108,211,339.68)		(268,595,760.74)		(412,733,595.34)
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		(108,211,339.68)		(251,136,700.45)		(394,789,159.50)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		(11.33%)		(28.77%)		(44.00%)
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	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):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		38,839.53		38,839.53		38,839.53
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		955,172,003.36		872,953,014.51		897,221,791.85
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)		955,172,003.36		872,953,014.51		897,221,791.85
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)		19,103,440.07		17,459,060.29		17,944,435.84
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)		19,103,440.07		17,459,060.29		17,944,435.84
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		NO		NO		NO

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	January									
A. BEGINNING CASH			237,125,895.35	157,219,780.48	118,914,731.70	135,203,409.90	109,816,452.19	83,434,364.11	60,872,933.12	107,093,262.53
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010- 8019		0.00	(1,694,380.00)	47,550,666.00	49,358,859.89	25,378,145.00	47,550,666.00	25,378,145.00	21,717,022.00
Property Taxes	8020- 8079		0.00	0.00	0.00	(878,684.06)	516,363.61	0.00	65,496,382.90	0.00
Miscellaneous Funds	8080- 8099		0.00	(1,013,628.00)	(1,373,485.47)	(1,366,218.58)	(348,593.00)	(2,414,036.00)	(1,381,307.00)	(348,593.00)
Federal Revenue	8100- 8299		672,061.91	25,431.27	1,183,461.79	9,004,547.00	47,595.33	12,041,005.71	494,872.21	1,676,036.46
Other State Revenue	8300- 8599		2,779.24	24,656,745.24	14,652,064.02	23,141,974.23	12,573,825.75	11,314,850.96	8,590,451.44	12,112,278.24
Other Local Revenue	8600- 8799		(3,555,869.37)	1,215,754.33	8,184,063.22	(2,016,392.47)	4,134,006.65	1,187,864.36	491,510.66	4,010,391.53
Interfund Transfers In	8900- 8929		0.00	0.00	0.00	0.00	0.00	0.00	2,986,272.68	0.00
All Other Financing Sources	8930- 8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			(2,881,028.22)	23,189,922.84	70,196,769.56	77,244,086.01	42,301,343.34	69,680,351.03	102,056,327.89	39,167,135.23
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999		3,018,554.44	30,333,962.60	27,996,884.38	29,037,158.78	30,454,526.23	30,239,926.12	29,138,419.35	29,256,755.07
Classified Salaries	2000- 2999		5,399,650.36	9,412,874.00	8,988,339.67	8,889,002.05	8,834,582.72	9,393,012.49	9,027,413.80	8,865,264.65
Employee Benefits	3000- 3999		5,241,820.03	21,294,030.01	20,836,051.23	21,008,531.52	19,870,305.32	21,338,348.90	21,739,241.67	21,741,405.52
Books and Supplies	4000- 4999		(115,121.79)	504,321.27	621,776.32	1,132,897.12	730,696.25	1,015,040.25	1,888,886.85	1,938,510.67
Services	5000- 5999		844,875.37	4,754,413.51	7,569,698.37	5,214,709.78	9,925,347.51	13,505,429.35	10,051,851.62	19,452,475.60
Capital Outlay	6000- 6999		34,717.98	29,542.72	975,487.60	2,775,321.76	(2,667,823.97)	1,279,976.44	337,629.54	179,509.48
Other Outgo	7000- 7499		0.00	142,303.00	93,414.68	97,535.00	99,695.89	97,535.00	(224,755.74)	(482,635.12)
Interfund Transfers Out	7600- 7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	79,200.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			14,424,496.39	66,471,447.11	67,081,652.25	68,155,156.01	67,326,529.95	76,869,268.55	71,958,687.09	80,951,285.87
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	1,625,917.00	164,427.15	(129,361.42)	(105,162.41)	1,562,777.57	(1,333,408.99)	(59,271.88)	35,619.59	(99,836.39)
Accounts Receivable	9200-9299	57,821,101.00	6,370,118.71	777,196.02	11,084,326.92	(7,689,314.70)	1,166,005.57	(57,262.59)	(97,379.04)	537,736.58
Due From Other Funds	9310	9,448,386.00	0.00	0.00	9,448,385.60	0.00	0.00	0.00	0.00	0.00
Stores	9320	103,201.00	21.27	237.60	70.89	42.54	28.35	996.07	1,683.75	457.26
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		68,998,605.00	6,534,567.13	648,072.20	20,427,621.00	(6,126,494.59)	(167,375.07)	(115,538.40)	(60,075.70)	438,357.45
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	140,073,514.00	69,135,157.39	(4,328,403.29)	(1,631,359.69)	28,653,334.84	1,188,526.40	15,256,975.07	(16,182,764.31)	6,943,344.60
Due To Other Funds	9610	6,082,311.00	0.00	0.00	6,082,310.66	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	2,839,017.00	0.00	0.00	2,803,109.14	(303,941.72)	1,000.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		148,994,842.00	69,135,157.39	(4,328,403.29)	7,254,060.11	28,349,393.12	1,189,526.40	15,256,975.07	(16,182,764.31)	6,943,344.60
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		(79,996,237.00)	(62,600,590.26)	4,976,475.49	13,173,560.89	(34,475,887.71)	(1,356,901.47)	(15,372,513.47)	16,122,688.61	(6,504,987.15)
E. NET INCREASE/DECREASE (B - C + D)			(79,906,114.87)	(38,305,048.78)	16,288,678.20	(25,386,957.71)	(26,382,088.08)	(22,561,430.99)	46,220,329.41	(48,289,137.79)
F. ENDING CASH (A + E)			157,219,780.48	118,914,731.70	135,203,409.90	109,816,452.19	83,434,364.11	60,872,933.12	107,093,262.53	58,804,124.74
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	January								
A. BEGINNING CASH		58,804,124.74	37,593,896.43	78,762,051.38	37,727,436.86				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	44,012,339.22	41,386,390.23	21,717,022.00	21,717,022.00	10,286,321.66		354,358,219.00	354,358,219.00
Property Taxes	8020-8079	0.00	73,414,171.50	0.00	0.00	8,280,109.05		146,828,343.00	146,828,343.00
Miscellaneous Funds	8080-8099	(2,487,968.17)	(1,243,983.71)	(1,243,983.71)	(1,243,984.46)	(617,357.90)	0.00	(15,083,139.00)	(15,083,139.00)
Federal Revenue	8100-8299	9,004,547.00	1,532,000.00	7,000,000.00	3,500,000.00	5,291,254.54	0.00	51,472,813.22	51,472,813.22
Other State Revenue	8300-8599	9,664,654.26	8,590,451.00	12,112,278.24	12,112,278.24	21,098,126.39	0.00	170,622,757.25	170,622,757.25
Other Local Revenue	8600-8799	555,986.50	0.00	0.00	555,986.50	1,745,260.75	0.00	16,508,562.66	16,508,562.66
Interfund Transfers In	8900-8929	0.00	0.00	0.00	9,769,607.32	0.00	0.00	12,755,880.00	12,755,880.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		60,749,558.81	123,679,029.02	39,585,316.53	46,410,909.60	46,083,714.49	0.00	737,463,436.13	737,463,436.13
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	29,256,755.00	29,256,755.00	29,256,755.00	25,256,755.00	242,780.28	0.00	322,745,987.25	322,745,987.25
Classified Salaries	2000-2999	8,865,264.65	8,865,264.65	8,865,264.65	8,865,264.65	5,567,326.55	0.00	109,838,524.89	109,838,524.89
Employee Benefits	3000-3999	21,741,405.52	21,741,405.52	21,741,405.52	21,741,405.52	31,135,601.12	0.00	271,170,957.40	271,170,957.40
Books and Supplies	4000-4999	1,938,510.67	1,000,000.00	575,000.00	1,000,000.00	37,909,752.94	2,300,000.00	52,440,270.55	52,440,270.55
Services	5000-5999	19,452,475.60	19,452,475.60	19,452,475.60	19,452,475.60	38,700,720.41	0.00	187,829,423.92	187,829,423.92
Capital Outlay	6000-6999	179,509.00	179,509.00	179,509.00	337,629.00	6,836,438.53	0.00	10,656,956.08	10,656,956.08
Other Outgo	7000-7499	(224,755.74)	(224,755.74)	(482,635.12)	(224,755.74)	208,590.45	0.00	(1,125,219.18)	(1,125,219.18)
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	1,100,000.00	515,102.45	0.00	1,615,102.45	1,615,102.45
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	(79,200.00)	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		81,209,164.70	80,270,654.03	79,587,774.65	77,528,774.03	121,037,112.73	2,300,000.00	955,172,003.36	955,172,003.36
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	(99,836.00)	(99,836.00)	(99,836.00)	35,619.00	1,854,022.78	0.00	1,625,917.00	
Accounts Receivable	9200-9299	537,736.58	(97,379.04)	256,206.00	256,206.00	44,776,903.99	0.00	57,821,101.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	.40	0.00	9,448,386.00	
Stores	9320	0.00	0.00	0.00	0.00	99,663.27	0.00	103,201.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		437,900.58	(197,215.04)	156,370.00	291,825.00	46,730,590.44	0.00	68,998,605.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	1,188,523.00	2,043,005.00	1,188,526.40	2,043,005.00	34,575,643.59	0.00	140,073,514.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	.34	0.00	6,082,311.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	338,849.58	0.00	2,839,017.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		1,188,523.00	2,043,005.00	1,188,526.40	2,043,005.00	34,914,493.51	0.00	148,994,842.00	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		(750,622.42)	(2,240,220.04)	(1,032,156.40)	(1,751,180.00)	11,816,096.93	0.00	(79,996,237.00)	
E. NET INCREASE/DECREASE (B - C + D)		(21,210,228.31)	41,168,154.95	(41,034,614.52)	(32,869,044.43)	(63,137,301.31)	(2,300,000.00)	(297,704,804.23)	(217,708,567.23)
F. ENDING CASH (A + E)		37,593,896.43	78,762,051.38	37,727,436.86	4,858,392.43				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								(60,578,908.88)	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			4,858,392.43	4,858,392.43	4,858,392.43	4,858,392.43	4,858,392.43	4,858,392.43	4,858,392.43	4,858,392.43
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010- 8019									
Property Taxes	8020- 8079									
Miscellaneous Funds	8080- 8099									
Federal Revenue	8100- 8299									
Other State Revenue	8300- 8599									
Other Local Revenue	8600- 8799									
Interfund Transfers In	8900- 8929									
All Other Financing Sources	8930- 8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999									
Classified Salaries	2000- 2999									
Employee Benefits	3000- 3999									
Books and Supplies	4000- 4999									
Services	5000- 5999									
Capital Outlay	6000- 6999									
Other Outgo	7000- 7499									
Interfund Transfers Out	7600- 7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			4,858,392.43	4,858,392.43	4,858,392.43	4,858,392.43	4,858,392.43	4,858,392.43	4,858,392.43	4,858,392.43
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		4,858,392.43	4,858,392.43	4,858,392.43	4,858,392.43				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		4,858,392.43	4,858,392.43	4,858,392.43	4,858,392.43				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,858,392.43	