

2025-2026

Second Interim Report

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Los Gatos-Saratoga Union High School District
2025-2026 Second Interim Report and Multiyear Fiscal Projections

Presented to the Governing Board on March 5, 2026

State law requires a school district to review its adopted budget and report revisions to the budget at least twice during the fiscal year. These interim budget reports provide a picture of a district's financial condition during the reporting period. Attached is the 2025-26 Second Interim Report on the adopted budget, which is based upon the actual revenue and expenditures incurred as of January 31 and projections for the final five months of the fiscal year. The report includes the state prescribed forms, supplementary schedules, and financial analysis, which combine to support a positive certification for this reporting period.

Most of the attached forms include four columns of budget data. Column A includes the Original Budget approved by the Board in June. Column B includes the current Board Approved Operating Budget, which was approved by the Board in conjunction with the First Interim Report in December. Column C includes Actuals to Date, as of January 31. Column D includes the Projected Year Totals, which are based upon seven months of actuals (i.e., July through January) and five months of projections (i.e., February through June). Note that when the Board approves the Second Interim Report, the budget data in Column D will become the Board Approved Operating Budget.

Executive Summary

Below is a table comparing the major revenue and expenditure categories for the 2025-26 fiscal year as presented in the First Interim Report in December and in this Second Interim Report. Note that not all categories are included, so the listed categories will not sum to the top line values.

Since December, revenue projections have increased by about 1.0%. This is largely due to three things: a $115,000 increase in projected unsecured property tax revenue, the receipt of a $311,000 state grant for Career Technical Education, and the recording of about $300,000 of revenue from the net increase of the fair market value of the portion of the general fund's balance held as negotiable securities.

Also, since the First Interim Report, expenditure projections have increased by 0.4%. Modest increases in the cost of outside services to special education students were somewhat offset by a small net reduction in personnel costs, largely driven by the decision to close two vacant classified positions in January and changes to employee health benefit elections during the annual open enrollment period.

The most significant change to the District's budget presented in this report comes in the $2,500,000 reduction in net transfers out of the general fund. This is due entirely to staff's proposal to end the practice of transferring all of the District's RDA pass-thru property tax revenue into the Deferred Maintenance Fund (Fund 14) and the Special Reserve for Capital Outlay (Fund 40) and instead to use the majority of that revenue to fulfill the routine restricted maintenance requirement within the general fund. The implications of this maneuver, which was only recently determined to be permissible under the

original 1991 RDA pass-thru agreement, are discussed in detail from a variety of perspectives throughout this report. The net result, however, is to substantially eliminate ongoing deficit spending and restore a minimum 10% reserve as required by Board Policy. The cost of the maneuver is to largely eliminate an ongoing source of funding for facility maintenance and replacement.

TABLE 1 – Comparison of Major General Fund (Unrestricted and Restricted) Categories First Interim versus Second Interim for 2025-26 Fiscal Year

	First Interim	Second Interim	Difference	Change
Revenues	86,056,918	86,886,377	829,458	+1.0%
LCFF/Property Taxes	71,608,174	71,758,821	150,647	+0.2%
Federal Revenue	865,212	865,212	0	–
Other State Revenue	5,798,885	6,106,890	308,005	+5.3%
Other Local Revenue	7,784,647	8,155,454	370,806	+4.8%
Expenditures	86,026,510	86,327,758	301,274	+0.4%
Certificated Salaries	31,261,864	31,339,271	77,377	+0.2%
Classified Salaries	13,860,547	13,830,217	(30,330)	-0.2%
Employee Benefits	23,806,292	23,672,418	(133,874)	-0.6%
Books and Supplies	2,343,124	2,315,127	(27,998)	-1.2%
Services and Operating Exp	14,373,641	14,770,904	397,262	+2.8%
Other Outgo	326,428	326,428	0	–
Net Transfers from/to Other Funds	(3,318,354)	(793,001)	2,525,353	-76.1%
Net Inc (Dec) in Fund Balance	**(3,287,946)**	**(234,382)**		

The District's budget deficit, which at First Interim was projected to be $3,300,000, has been reduced by 93% to about $230,000. About two-thirds of this reduction is attributable to the RDA pass-thru maneuver, and about one-third is due to the allocation of a one-time block grant received through this year's state budget. Revenue growth over the following two years is projected to be enough to return the budget to balance, but this requires that property taxes continue to grow at normal rates and that no significant expenses are added to the budget without corresponding reductions.

KEY CHANGES AND ASSUMPTIONS

First Interim Revenue Changes and Assumptions

Property Taxes

Los Gatos-Saratoga Union High School District is a community-funded district (also commonly referred to as a basic aid district), which means the District receives more funding from local property taxes than it would from the state's Local Control Funding Formula (LCFF). While this means that LGS receives more money per student than a regular LCFF district, it also means that LGS has more exposure to economic uncertainty due to delayed revenue information and potentially sudden changes in property tax revenues.

LGS property tax revenue is made up of five major components: secured roll taxes, unsecured roll taxes, RDA pass-through taxes, RDA residual taxes, and COE excess tax transfers. (1) Secure roll taxes are primarily property taxes on residential and commercial real estate and make up about 74.3% of all District revenue. (2) Unsecured roll taxes are primarily property taxes on business equipment and inventory and make up about 4.0% of District revenue. (3) RDA tax revenues come from property taxes assessed on real estate within the geographic boundaries of the former Los Gatos Redevelopment Agency, which was formed in 1991 after the Loma Prieta Earthquake to redevelop Downtown Los Gatos. Under the 1991 agreement that created the RDA, the District receives a pass-through payment from the RDA, which is about 3.6% of District revenue. This payment is made before the RDA makes payments on the long-term debt that funded its redevelopment efforts. (4) The RDA-area property tax revenue left over after making all required debt payments is distributed to the other local taxing entities (e.g., the school districts, the town, the county, the water district). This disbursement of left-over property tax is referred to as the RDA residual tax payment, and it makes up about 1.6% of District revenues. (5) Finally, the District receives a redistributed share of the property tax revenue initially paid to the Santa Clara County Office of Education, and it makes up about 1.6% of District revenue. When developing the multiyear projection, the District assumes that secure roll property tax revenue will grow by 5% each year and all other components of property tax will remain the same.

Property tax revenue projections from the 2025-26 First Interim in December and this Second Interim Report are provided in the following table.

TABLE 2 – Comparison of Major Ongoing Property Tax Components

	First Interim	Second Interim	Difference
Secured Tax Roll	64,548,354	64,595,354	47,000
Unsecured Tax Roll	3,347,077	3,462,077	115,000
RDA Pass-Thru	3,157,000	3,157,000	0
RDA Residual	1,347,000	1,347,000	0
COE Property Tax Transfers	1,415,713	1,407,660	(8,053)

General Fund Federal Funding

Approximately 1% of General Fund revenue comes from the federal government. The vast majority of this funding is legally restricted to special education and mental health programs. There have been no changes to federal revenues since the First Interim Report.

General Fund State Funding

The District receives approximately 7% of its revenue from the state through a variety of funding streams. Within the LCFF allocation, the District receives a Minimum State Aid (MSA) grant and an Education Protection Account (EPA) disbursement. The Minimum State Aid is a fixed amount equal to the amount of categorical funding the District received the year before the LCFF was implemented. As a basic aid district, LGS had received this categorical funding in addition to its property taxes. When the categorical

funds were rolled into the LCFF the state created the Minimum State Aid grant to hold basic aid districts harmless. MSA funding is fixed by statute and does not increase over time. The Education Protection Account disburses funds collected as part of the supplemental income tax authorized by Proposition 30 in 2012 and renewed by Proposition 55 in 2016. The District receives a total of $150,691 through MSA and about $600,000 from the EPA. In addition, the state reimburses 60% of the District's prior year qualifying transportation expenses.

The District also receives several state allocations on a per pupil basis, including a Mandated Cost Block Grant, a two-tiered disbursement from the State Lottery, and Arts and Music in Schools (Proposition 28) funding. The Mandated Cost Block Grant is designed to reimburse the District for the costs of unfunded state mandates, although it comes nowhere close to fully doing so. Its revenues are unrestricted. The Lottery provides an allocation of unrestricted revenue and an allocation of revenue that must be spent on instructional materials. The AMS/Prop 28 allocation provides revenue that must be used to support arts and music programs. All of these programs are funded on a per pupil basis, which makes their revenue sensitive to changes in enrollment. LGS enrollment has been falling for several years and is projected to continue falling throughout multiyear projection, albeit at a slightly slower rate.

TABLE 3 – Actual and Projected Enrollment and Average Daily Attendance

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Enrollment	3,269	3,183	3,084	3,011	2,960	2,910
Avg Daily Attendance (ADA)*	3,061	3,004	2,896	2,857	2,809	2,761

*Average Daily Attendance is the average number of students present in District schools each day, and it is the primary factor in determining the size of per-pupil allocations to districts.

The majority of state revenue that appears on the District's financial statement, however, is something of an illusion. Nearly $3 million of restricted funds among All Other State Revenue are "STRS on Behalf of" payments. These payments are the state's statutorily required payments into the State Teachers Retirement System (STRS). Since the 2014-15 fiscal year, school districts have been required to record these payments on their financial statements as revenue and as an employee benefit expense. The "on behalf" payments have no direct effect on the district's finances, apart from inflating revenues and expenses by equal amounts.

Although ongoing state revenue makes up a relatively small portion of the District's budget, the District has received significant grants of one-time funds since 2020. These grants increased the District's reserve accounts and have allowed it to engage in several years of deficit spending. The most recent round of these grants, however, must be spent by the end of the 2025-26 fiscal year. The enacted state budget provided an additional one-time allocation of about $910,000, which staff proposes to fully exhaust to absorb ongoing expenses in this year's budget.

Since the First Interim Report, the District received a competitive Career Technical Education Incentive Grant from the California Department of Education in the amount of $311,596. This accounts for the only material change in state revenue since First Interim.

General Fund Local Funding

The two largest components of local revenue are the District's parcel tax and the RDA pass-through tax revenue. The current parcel tax was passed by the voters in May 2024 and will generate about 3.0% of District revenue this year. The parcel tax is used exclusively for classroom teacher salaries and benefits.

As noted above, changes to the way RDA pass-thru revenue is used in the budget represent the single largest change since First Interim. The RDA pass-through funds are legally restricted to facilities purposes, and it has been the District's long-time practice to transfer these funds to the Deferred Maintenance Fund (Fund 14) and the Capital Reserve Fund (Fund 40). This practice was based upon staff's belief that this practice was required by the original RDA pass-through agreement signed by the District and the Town of Los Gatos in 1991. Staff, however, returned to those original agreements while exploring ways to reduce the budget deficit reported in First Interim and sought fresh advice from legal counsel, the county office of education, the District's external auditor, and one of the state's foremost experts on the 2011 redevelopment authority dissolution legislation. The consensus opinion of all experts consulted was that any restrictions existent in the original RDA agreement are no longer operative, and the District's RDA pass-thru money is only restricted by a 2011 state law requiring it be used for facilities purposes. This has allowed staff to propose the change in how RDA pass-thru money is used. Instead of transferring the money to Fund 14 and Fund 40, staff proposes to use most of the money in the general fund to satisfy the routine restricted maintenance requirement, thereby relieving approximately $2,500,000 in unrestricted funds previously required to meet the RRM requirement. (State law requires the District to spend 3% of its general fund on routine maintenance.) The remaining $600,000 of RDA pass-thru revenue would still be transferred to Fund 14 and Fund 40, because it remains legally restricted to facilities purposes and RRM is the only expense category within the general fund that meets that requirement.

Lease rentals and interest income make up a smaller share of local revenue, combining to provide slightly less than 1% of all funds. Donations from school-connected organizations and contributions from student organizations (i.e., ASB accounts) are recorded as Other Local Revenue. In almost all cases, the purpose of these donations and contributions are determined by the grantor and matched to a specific expense. The District continues its historical practice of budgeting projected revenues and expenses connected to these donations, but the exact amount of the donations and the specific grants funded can vary significantly from year to year. The District did implement a budgeting change this year related to Other Local Revenue. Instead of budgeting all of the expenditures associated with those revenues as Supplies, the expenditures are now distributed across a variety of expenditure categories in the same proportion as the prior year's expenditures. This practice should reduce the variance between the Adopted Budget and the final Unaudited Actuals in the Supplies category.

First Interim Expenditure Changes and Assumptions

Employee Salaries and Benefits

Employee salaries and benefits are projected to make up 79.7% of the District's total expenditures in 2025-26. Salary costs do not differ materially from First Interim projections. Benefit cost projections have decreased by 0.6% due in large part to lower than anticipated health expenses driven by changes in employee benefit elections during open enrollment. Step, column, and longevity increases are included in

the projections for future years, but the costs of any negotiated salary increases are NOT included the multiyear projection. Health and welfare benefit cost increases take effect each year on January 1, and actual increases are reflected in the Second Interim Report. The multiyear projection assumes health and welfare benefit costs will increase by 9% per year. (The District's historical average has been slightly more than 7%, but the standard deviation is large.) Other planning factors used in budget and projection development are included in the table below.

TABLE 4 – Planning Factors for the Multiyear Projection

	2025-26	2026-27	2027-28
STRS Employer Contribution	19.10%	19.10%	19.10%
PERS Employer Contribution	26.81%	26.40%	26.90%
State Disability (OASDI)	6.20%	6.20%	6.20%
Medicare Employer Contribution	1.45%	1.45%	1.45%
Unemployment Insurance	0.05%	0.05%	0.05%
Workers' Compensation	1.5506%	1.5506%	1.5506%
Certificated Step & Column	actuals	1.25%	1.25%
Classified Step & Longevity	actuals	2%	2%
Health & Welfare Benefit Increase	actuals	9%	9%
COLA on State Programs	2.30%	3.02%	3.42%
California CPI	3.09%	2.82%	2.72%
Student Enrollment	3,011	2,960	2,910

Other Expenses

Between First Interim and Second Interim, the only material change in non-personnel costs was in Services and Other Operating Expenditures, which increased by about $400,000 or 2.8%. Nearly all of this increase was contained within the Special Education and Student Services departments, and all are due to new and/or expanded services required in student Individualized Education Programs (IEPs).

The area of contract services remains an area of focus within the District budget, as it is an expenditure area that is significantly higher than other similar districts. Expenses growth in many subsets of this category continues to exceed the District's rate of revenue growth. The highest growth areas, however, are not discretionary, at least in the short term. The largest growth has occurred in (1) the costs associated with special education non-public agencies, principally for external program placements and one-on-one instructional aides, (2) liability insurance costs, which have been driven by unexpected payments to the District's member-funded secondary excess liability fund, (3) software licensing costs, and (4) electricity.

General Fund Contributions to Restricted Programs

Restricted programs are generally required by the state or federal government and receive at least some dedicated funding to cover their costs. If dedicated funding is insufficient to cover the full cost of the program, the District must make up the difference with a contribution from the unrestricted general fund. The two largest general fund contributions, historically making up 98.5% of total contributions, are for

routine restricted maintenance and special education. State law requires the District to spend at least 3% of its total general fund expenditures on routine restricted maintenance, or about $2.5 million in 2025-26. In the Second Interim Report, the District projects that special education expenditures in 2025-26 will exceed dedicated revenue sources by about $14.7 million, requiring an equivalent contribution from the unrestricted general fund. This is an increase of about $200,000 relative to the First Interim projection.

Repurposing RDA pass-thru revenue to fulfill the routine restricted maintenance requirement has a significant effect on the projected contributions to restricted programs. The Second Interim Report includes total contributions of $15,059,895 from the unrestricted general fund to restricted programs, a decrease from the $17,385,154 included in First Interim. This large reduction of more than $2,300,000 is due directly to repurposing the RDA pass-thru revenue. By keeping restricted RDA revenue in the General Fund and using it to fulfill the routine restricted maintenance requirement, the contribution from unrestricted resources can be reduced by an equivalent amount.

MYP and Ending Fund Balances

Districts are required to present multiyear projections of revenue, expenditures, and ending fund balances for the budget year plus two additional fiscal years. Multiyear projections reflect realistic but conservative assumptions about revenue and the major components of District expenses. The following table summarizes the final unaudited actuals from 2024-25 and the projections for 2025-26, 2026-27, and 2027-28. It is important to note, however, that there are no budgeted salary increases in the two future years beyond normal step, column, and longevity.

TABLE 5 – Multi-Year Projections for the Unrestricted/Restricted General Fund

	2024-25	2025-26	2026-27	2027-28
General Fund Revenue	82,283,021	86,886,377	88,698,301	92,150,779
LCFF/Property Taxes Revenue	68,373,370	71,758,821	74,988,589	78,379,845
All Other Revenue	13,909,651	15,127,556	13,709,713	13,770,934
General Fund Expenditures	84,541,922	86,327,758	88,070,723	90,364,0945
Salaries/Benefits	64,923,941	68,841,906	70,486,015	72,329,386
All Other Expenditures	15,607,658	17,485,852	17,584,708	18,034,708
Net Transfers from/to Other Funds	4,010,323	1,293,001	1,293,001	1,293,001
Transfers In (from Fund 20)	0	250,000	250,000	250,000
Transfers Out (to Funds 13, 14, and 40)	4,010,323	1,043,001	1,043,001	1,043,001
Net Increase (Decrease) in Fund Balance	(2,258,901)	(234,382)	(164,981)	993,684

Using RDA pass-thru revenue to fulfill the $2.5 million routine restricted maintenance requirement has substantially reduced deficit spending in all three years of the multiyear projection. This is an ongoing solution that will continue beyond the current multiyear projection, at least until RDA pass-thru revenue comes to an end with the final dissolution of the Los Gatos RDA during the 2032-33 fiscal year. It is not yet possible to predict how ongoing revenue will be affected by the end of the RDA. Restricted RDA

facilities revenue will end when the RDA fully dissolves, but after dissolution the District will begin to receive unrestricted secure property tax revenue from within the old RDA boundaries. It may not, however, be an even trade. As this transition nears, staff will work with the county assessor and the other taxing entities within the boundaries of the Los Gatos RDA to develop realistic projections.

In the Second Interim Report, staff also has allocated the full value of this year's $910,000 one-time Student Support and Professional Development Block Grant to absorb ongoing expenses in the current year. This is in addition to Adopted Budget's allocation of the final $1,000,000 from the last COVID recovery block grant. Both of these allocations of one-time funds partially offset—some might say mask—the District's budget deficit in 2025-26. Absent this use of one-time funds, it would be more obvious that the District's structural budget deficit was approximately $4.5 million at First Interim. This is the amount by which ongoing expenses were projected to exceed ongoing revenues. Roughly $2.3 million of this deficit will be eliminated by the RDA pass-thru maneuver, leaving another $2 million to be temporarily filled by one-time funds. Future property tax revenue growth is projected to fully eliminate the remaining structural deficit and restore a balanced budget by the 2027-28 fiscal year. Within that time period, however, there will not be significant resources to implement negotiated raises without offsetting expenditure reductions.

Reserves

The state requires districts to maintain a minimum reserve equal to 3% of General Fund expenses. LGSUHSD Board Policy 3100 requires the District to maintain a minimum reserve of 10%, with the goal of building a 16% reserve for economic uncertainty, however, Board Policy 3100 is currently suspended by Resolution #23/24-19. Unlike the First Interim Report, the Second Interim Report indicates the District's reserve will exceed 10% in all three years of the multiyear projection. This significant change is the result of making the RDA pass-thru reallocation this year.

TABLE 6 – Summary of Reserves and Components of Ending Fund Balance

	Fund 01 – General Fund (Unrestricted and Restricted)			
	2024-25	2025-26	2026-27	2027-28
Ending Fund Balance	8,134,807	7,604,246	7,439,265	8,432,949
Restricted and Nonspendable Funds	2,301,021	1,170,298	1,028,538	879,412
Available Reserve	5,833,784	6,433,949	6,410,727	7,553,537
	Fund 17 – Special Reserve (Other than Capital Outlay)			
	2024-25	2025-26	2026-27	2027-28
Ending Fund Balance / Available Reserve	3,624,078	3,694,078	3,779,078	3,864,078
Total Available Reserve (Funds 01 & 17)	**9,457,862**	**10,128,027**	**10,189,805**	**11,417,615**
Reserve Percentage	11.19%	11.59%	11.43%	12.49%

Cash Flow

As a basic aid district, LGSUHSD receives the bulk of its funding from property taxes, which are transmitted by the county controller-treasurer in two payments, one in December and one in April. Expenses, particularly the costs of salaries and benefits, are more evenly distributed throughout the school year. This imbalance between scheduled revenues and expenses creates cash flow pressures in the first half of the school year. Declining general fund reserves have led to increased need for interfund borrowing. The District successfully navigated this year without the need for short-term debt, but the multiyear cash flow analysis contained within the Second Interim Report indicates that the District will need to issue Tax Revenue Anticipation Notes (TRANs) in 2026-27.

SUMMARY OF OTHER FUNDS

The District maintains separate funds to segregate special revenue and/or expenses from the General Fund. Below is a table of the ending fund balance in each fund as of June 30, 2025 and the projected ending balance as of June 30, 2026, followed by a summary of the purpose of each special fund and how that fund is expected to interact with the General Fund in 2025-26.

TABLE 7 – Projected Ending Fund Balances as of June 30

Fund		Balance 6/30/25	Changes	Balance 6/30/26
13	Cafeteria*	13,637	889	14,526
14	Deferred Maintenance	478,061	(359,955)	118,106
17	Special Reserve (Non-Capital Outlay)	3,624,078	70,000	3,694,078
20	Postemployment Benefits	1,242,547	(33,200)	1,209,347
21	Building	5,414,463	(608,790)	4,805,673
25	Capital Facilities	813,890	171,681	985,571
40	Special Reserve (Capital Outlay)	14,449,081	274,032	14,723,113
51	Bond Redemption**	4,266,252	3,689,324	7,955,576
73	Foundation Trust	471,050	7,000	478,050

*The Cafeteria Fund ending balance in both fiscal years includes a transfer from the General Fund to cover the fund's operating deficit. The transfer was about $700,000 in 2024-25 and is projected to be about $430,000 in 2025-26.

**The Bond Redemption Fund is maintained by the county controller-treasurer. Any fund balances represent timing differences between property tax collections and bond payments.

Fund 13 – Cafeteria Special Revenue Fund

The Cafeteria Fund records the revenue and expenditures associated with running the cafeterias at both high schools. Revenue in this fund comes from state and federal programs to provide free meals to students and from the sale of food in the cafeteria. The Cafeteria Fund required a contribution from the General Fund of about $700,000 in 2024-25. At First Interim, this deficit was projected to narrow to $435,000 in 2025-26 but remain at that level for the foreseeable future. At Second Interim, the deficit

projection remains unchanged. Salary and benefit costs for cafeteria staff are the largest expenses within this fund, followed by food costs and supply costs (e.g., plates, napkins).

Fund 14 – Deferred Maintenance Fund

The Deferred Maintenance Fund is used to hold funds that are restricted or committed to major repair or replacement of plumbing, heating, air conditioning, electrical, roofing, floors, paint, and other fixed infrastructure. Revenue in this fund comes from interest on the fund balance and an annual contribution from the General Fund, which for many years has been in the amount of $400,000. There are many more needed deferred maintenance projects in the District than this fund can support. The Facility Master Plan process now underway should identify the estimated cost of all needed deferred maintenance projects, which can then be used to inform the contribution to this fund in future budget years.

Fund 17 – Special Reserve Fund for Other Than Capital Outlay Projects

The Special Reserve Fund functions as an extension of the General Fund. The funds within it are not legally restricted and can be reassigned by the Board to any other fund for any other purpose. To use an analogy to consumer banking, if the General Fund is the District's personal checking account, Fund 17 is its personal savings account. In recent years, revenue in this fund has come exclusively from interest on the fund balance. The Board has designated the contents of Fund 17 as a reserve for economic uncertainty. The ending fund balance as of June 30, 2025 represents about 4.2% of projected 2025-26 General Fund expenditures.

Fund 20 – Special Reserve Fund for Postemployment Benefits

The Postemployment Benefit Fund is used to hold funds designated to pay for health and welfare benefits of retired employees. These benefits are established as "The Plan" within the DTA and CSEA collective bargaining agreements, and they have been extended to unrepresented and management employees as well. Fund 20 is not legally a trust account, which means the Board can move the funds within it to another fund for another purpose. If Fund 20 were depleted the costs of "The Plan" would be borne by the General Fund. The District has not made contributions to Fund 20 in several years. The fund's only revenue comes from interest on the fund balance. The budget includes a transfer from Fund 20 to the General Fund to cover the cost of retiree health care for the year. If the District makes no additional contributions to Fund 20 and continues to transfer out the full cost of retiree benefits each year, the fund will be exhausted by the end of the 2029-30 fiscal year.

Fund 21 – Building Fund

The Building Fund, also referred to as the Bond Fund, holds the proceeds from the sale of the District's General Obligation Bonds. The contents of the fund are legally restricted to the purposes described in the ballot initiative voters approved to authorize the bonds in 2014. The District's practice has been to adjust the Fund 21 budget as projects are approved by the Board.

Fund 25 – Capital Facilities Fund

The Capital Facilities Fund, also referred to as the Developer Fee Fund, holds fees paid to the District by real estate developers and homeowners who construct new square footage of residential or commercial structures within the district boundaries. The contents of this fund are legally restricted to mitigating the

overcrowding of school facilities. The Facility Master Plan process now underway will identify the most effective ways to allocate these funds.

Fund 40 – Special Reserve Fund for Capital Outlay Projects

The Special Reserve for Capital Outlay, often just referred to as Fund 40, holds revenue specifically for facility projects that are not legally required to be kept in Fund 21 or Fund 25. The revenue within Fund 40 comes from facility rental fees and from RDA pass-thru taxes (see Property Taxes above). Both of these sources are legally restricted to facilities purposes. The District's practice has been to adjust the Fund 40 budget as projects and purchases are approved by the Board.

Fund 51 – Bond Interest and Redemption Fund

The Bond Redemption Fund is used to hold property tax revenues that are collected to make payments on the District's long-term General Obligation Bonds. This fund is controlled by the county controller-treasurer, and its contents are unavailable for anything other than its intended purpose.

Fund 73 – Foundation Private-Purpose Trust Fund

The Foundation Trust Fund holds any bequest or donation covered by a formal trust agreement. Its funds are restricted to the purposes specified in the individual agreement.

Conclusion and Looking Ahead to Budget Adoption

By reallocating its RDA pass-thru revenue to cover General Fund expenses, the District is projected to achieve two important fiscal goals by the end of 2027-28: (1) ending deficit spending and (2) restoring its reserve to the 10% required by Board Policy.

The cost of achieving these goals is ending the stream of revenue that has been supporting facility projects, such as emergency repairs and turf field lifecycle replacements, for the last decade. While the District retains a substantial fund balance in its Special Reserve for Capital Projects, this is now a finite resource, and it will not be sufficient to support the costs of maintaining the District's aging facilities over the next decade. The District will need to identify new funding sources, such as a General Obligation Bond, to support these needs. Without new funding sources, the costs of maintaining aging facilities will eventually exceed the Special Reserve and will again require contributions from the unrestricted general fund.

Further, the Second Interim Report does not include significant capacity to provide negotiated raises within the period of the three-year multiyear projection. The cost of any negotiated raise will need to be largely offset by reductions in other spending. Staff has begun the work of identifying some potential reductions and will bring recommendations to the Board both before and in conjunction with budget adoption in June.

Finally, staff is also at work on a plan to address the compliance finding issued by the District's external auditor in January. This finding was related to the District's failure to meet the Current Expense of Education requirement (also known as the CEA requirement), per Education Code section 41372. The requirement is that 50% of general fund expenditures go to the salaries and benefits of classroom teachers

and aides. It is important to note that a large set of personnel who provide direct services to students do not count toward this requirement, such as guidance counselors, mental health therapists, psychologists, occupational therapists, speech and language pathologists, and nurses. The District's expansion of services provided by these non-classroom personnel during and after the COVID pandemic has made it increasingly challenging to meet the CEA requirement. Nonetheless, as part of the budget adoption in June, staff will bring a plan to address the auditor's finding and fulfill the requirement by 2027-28.

Recommendation

Los Gatos-Saratoga Union High School District will be able to meet its financial obligations during the 2025-26 budget year and the two subsequent years. It is recommended that the Board approve the Second Interim Report presented here and in the attached documents, revise its adopted budget accordingly, and submit a positive certification to the County Superintendent of Schools.

#

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: February 27, 2026

District Superintendent or Designee

Printed Name: Patrick Bernhardt Title: Executive Director of Business Services

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

To the County Superintendent of Schools:

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

Meeting Date: March 05, 2026 Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

_____ QUALIFIED CERTIFICATION

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

_____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Patrick Bernhardt Telephone: (408) 354-2520

Title: Executive Director of Business Services E-mail: pbernhardt@lgsuhsd.org

Criteria and Standards Review Summary

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

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

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

Los Gatos-Saratoga Union High
Santa Clara County

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

43 69534 0000000
Form 01I
G82R18D4EP(2025-26)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	69,660,928.00	70,192,461.00	38,887,243.79	70,351,161.00	158,700.00	0.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,359,592.00	1,275,356.00	789,781.60	1,275,356.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,279,154.00	3,477,429.68	2,112,647.55	3,773,608.68	296,179.00	8.5%
5) TOTAL, REVENUES			74,299,674.00	74,945,246.68	41,789,672.94	75,400,125.68		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	25,105,404.00	26,412,447.00	15,634,981.52	26,410,741.00	1,706.00	0.0%
2) Classified Salaries		2000-2999	8,993,273.00	9,365,305.00	5,253,387.22	9,391,840.00	(26,535.00)	-0.3%
3) Employee Benefits		3000-3999	16,401,091.00	16,760,379.00	9,564,719.08	16,681,304.00	79,075.00	0.5%
4) Books and Supplies		4000-4999	893,788.00	879,348.14	346,505.32	854,318.78	25,029.36	2.8%
5) Services and Other Operating Expenditures		5000-5999	6,373,387.00	6,509,746.47	3,496,793.84	5,663,170.24	846,576.23	13.0%
6) Capital Outlay		6000-6999	0.00	24,243.05	18,351.13	43,053.64	(18,810.59)	-77.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	326,428.00	326,428.00	182,909.44	326,428.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(85,583.00)	(84,268.00)	0.00	(84,268.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			58,007,788.00	60,193,628.66	34,497,647.55	59,286,587.66		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			16,291,886.00	14,751,618.02	7,292,025.39	16,113,538.02		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	275,000.00	275,000.00	0.00	250,000.00	(25,000.00)	-9.1%
b) Transfers Out		7600-7629	0.00	436,354.00	1,000,000.00	436,354.00	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	(15,335,620.00)	(17,385,154.52)	0.00	(15,059,895.22)	2,325,259.30	-13.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,060,620.00)	(17,546,508.52)	(1,000,000.00)	(15,246,249.22)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,231,266.00	(2,794,890.50)	6,292,025.39	867,288.80		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,566,659.79	5,566,659.79		5,566,659.79	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,566,659.79	5,566,659.79		5,566,659.79		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,566,659.79	5,566,659.79		5,566,659.79		
2) Ending Balance, June 30 (E + F1e)			6,797,925.79	2,771,769.29		6,433,948.59		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	6,797,925.79	2,771,769.29		6,433,948.59		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	150,691.00	150,691.00	99,457.00	150,691.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	603,070.00	618,802.00	309,401.00	618,802.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	172,943.00	173,290.00	80,401.16	172,290.00	(1,000.00)	-0.6%
Timber Yield Tax		8022	3,000.00	2,400.00	78.29	100.00	(2,300.00)	-95.8%
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	64,152,750.00	64,548,354.00	34,817,333.95	64,595,354.00	47,000.00	0.1%
Unsecured Roll Taxes		8042	3,295,148.00	3,347,077.00	2,721,149.77	3,462,077.00	115,000.00	3.4%
Prior Years' Taxes		8043	8,326.00	4,847.00	3,857.32	4,847.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,275,000.00	1,347,000.00	855,565.30	1,347,000.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			69,660,928.00	70,192,461.00	38,887,243.79	70,351,161.00	158,700.00	0.2%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			69,660,928.00	70,192,461.00	38,887,243.79	70,351,161.00	158,700.00	0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	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	220,020.00	222,388.00	222,388.00	222,388.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	582,741.00	527,286.00	218,415.60	527,286.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Arts and Music in Schools (Prop 28)	6770	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	556,831.00	525,682.00	348,978.00	525,682.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,359,592.00	1,275,356.00	789,781.60	1,275,356.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	2,464,800.00	2,570,554.68	1,420,334.29	2,570,554.68	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	304,354.00	396,875.00	191,768.32	396,875.00	0.00	0.0%
Interest		8660	485,000.00	485,000.00	125,103.10	485,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	296,179.00	296,179.00	296,179.00	New
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	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	25,000.00	25,000.00	79,262.84	25,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,279,154.00	3,477,429.68	2,112,647.55	3,773,608.68	296,179.00	8.5%
TOTAL, REVENUES			74,299,674.00	74,945,246.68	41,789,672.94	75,400,125.68	454,879.00	0.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	19,689,847.00	20,637,491.00	12,232,749.03	20,635,785.00	1,706.00	0.0%
Certificated Pupil Support Salaries		1200	1,612,686.00	1,694,106.00	1,016,463.48	1,694,106.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,107,775.00	3,371,410.00	1,945,381.79	3,371,410.00	0.00	0.0%
Other Certificated Salaries		1900	695,096.00	709,440.00	440,387.22	709,440.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			25,105,404.00	26,412,447.00	15,634,981.52	26,410,741.00	1,706.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	548,600.00	576,030.00	260,094.34	576,030.00	0.00	0.0%
Classified Support Salaries		2200	3,485,000.00	3,633,828.00	2,077,439.88	3,682,353.00	(48,525.00)	-1.3%
Classified Supervisors' and Administrators' Salaries		2300	901,304.00	922,940.00	537,721.86	922,940.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,736,284.00	3,900,429.00	2,200,080.32	3,888,439.00	11,990.00	0.3%
Other Classified Salaries		2900	322,085.00	332,078.00	178,050.82	322,078.00	10,000.00	3.0%
TOTAL, CLASSIFIED SALARIES			8,993,273.00	9,365,305.00	5,253,387.22	9,391,840.00	(26,535.00)	-0.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,724,248.00	5,013,526.00	3,002,363.35	5,003,261.00	10,265.00	0.2%
PERS		3201-3202	2,223,201.00	2,147,344.00	1,186,908.84	2,136,605.00	10,739.00	0.5%
OASDI/Medicare/Alternative		3301-3302	1,043,542.00	1,077,198.00	607,736.42	1,078,448.00	(1,250.00)	-0.1%
Health and Welfare Benefits		3401-3402	7,617,049.00	7,646,217.00	4,274,919.15	7,612,270.00	33,947.00	0.4%
Unemployment Insurance		3501-3502	21,533.00	23,279.00	10,344.25	23,325.00	(46.00)	-0.2%
Workers' Compensation		3601-3602	473,490.00	554,787.00	321,084.05	554,367.00	420.00	0.1%
OPEB, Allocated		3701-3702	275,000.00	275,000.00	145,967.89	250,000.00	25,000.00	9.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	23,028.00	23,028.00	15,395.13	23,028.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			16,401,091.00	16,760,379.00	9,564,719.08	16,681,304.00	79,075.00	0.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,000.00	15,000.00	8,193.43	15,000.00	0.00	0.0%
Books and Other Reference Materials		4200	2,300.00	3,350.00	1,516.77	3,350.00	0.00	0.0%
Materials and Supplies		4300	731,688.00	670,854.58	260,604.05	651,882.53	18,972.05	2.8%
Noncapitalized Equipment		4400	157,800.00	190,143.56	76,191.07	184,086.25	6,057.31	3.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			893,788.00	879,348.14	346,505.32	854,318.78	25,029.36	2.8%

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)
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	152,125.00	163,925.00	63,486.13	163,925.00	0.00	0.0%
Dues and Memberships		5300	64,650.00	64,650.00	36,763.00	64,650.00	0.00	0.0%
Insurance		5400-5450	775,000.00	1,000,000.00	714,298.23	89,625.00	910,375.00	91.0%
Operations and Housekeeping Services		5500	2,560,250.00	2,584,175.00	1,273,978.72	2,594,675.00	(10,500.00)	-0.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	187,985.00	183,031.42	129,814.18	189,169.58	(6,138.16)	-3.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,000.00	5,000.00	762.00	2,000.00	3,000.00	60.0%
Professional/Consulting Services and Operating Expenditures		5800	2,489,387.00	2,371,230.05	1,205,229.02	2,421,390.66	(50,160.61)	-2.1%
Communications		5900	138,990.00	137,735.00	72,462.56	137,735.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,373,387.00	6,509,746.47	3,496,793.84	5,663,170.24	846,576.23	13.0%
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	24,243.05	9,675.00	34,377.51	(10,134.46)	-41.8%
Equipment Replacement		6500	0.00	0.00	8,676.13	8,676.13	(8,676.13)	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	24,243.05	18,351.13	43,053.64	(18,810.59)	-77.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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	13,000.00	13,000.00	0.00	13,000.00	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						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	248,762.00	248,762.00	145,111.19	248,762.00	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	9,087.00	9,087.00	0.00	9,087.00	0.00	0.0%
Other Debt Service - Principal		7439	55,579.00	55,579.00	37,798.25	55,579.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			326,428.00	326,428.00	182,909.44	326,428.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(85,583.00)	(84,268.00)	0.00	(84,268.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(85,583.00)	(84,268.00)	0.00	(84,268.00)	0.00	0.0%
TOTAL, EXPENDITURES			58,007,788.00	60,193,628.66	34,497,647.55	59,286,587.66	907,041.00	1.5%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	275,000.00	275,000.00	0.00	250,000.00	(25,000.00)	-9.1%
(a) TOTAL, INTERFUND TRANSFERS IN			275,000.00	275,000.00	0.00	250,000.00	(25,000.00)	-9.1%
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	436,354.00	800,000.00	436,354.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	200,000.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	436,354.00	1,000,000.00	436,354.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

Description	Resource Codes	Object Codes	Original Budget (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 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	(15,335,620.00)	(17,385,154.52)	0.00	(15,059,895.22)	2,325,259.30	-13.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(15,335,620.00)	(17,385,154.52)	0.00	(15,059,895.22)	2,325,259.30	-13.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(15,060,620.00)	(17,546,508.52)	(1,000,000.00)	(15,246,249.22)	2,300,259.30	-13.1%

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	1,885,791.00	1,415,713.00	537,077.00	1,407,660.00	(8,053.00)	-0.6%
2) Federal Revenue		8100-8299	859,677.00	865,212.00	32,298.21	865,212.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,592,481.00	4,523,529.00	1,127,685.00	4,831,534.00	308,005.00	6.8%
4) Other Local Revenue		8600-8799	4,075,192.00	4,307,218.00	1,857,844.58	4,381,845.00	74,627.00	1.7%
5) TOTAL, REVENUES			10,413,141.00	11,111,672.00	3,554,904.79	11,486,251.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,721,041.00	4,849,447.00	2,953,070.85	4,928,530.00	(79,083.00)	-1.6%
2) Classified Salaries		2000-2999	4,135,901.00	4,495,242.00	2,628,159.50	4,438,377.00	56,865.00	1.3%
3) Employee Benefits		3000-3999	7,059,856.00	7,045,913.00	2,434,129.82	6,991,114.00	54,799.00	0.8%
4) Books and Supplies		4000-4999	1,474,585.00	1,463,776.73	498,110.80	1,460,807.74	2,968.99	0.2%
5) Services and Other Operating Expenditures		5000-5999	6,520,880.00	7,863,895.30	3,386,038.57	9,107,733.29	(1,243,837.99)	-15.8%
6) Capital Outlay		6000-6999	30,340.00	30,340.00	14,394.01	30,340.00	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	85,583.00	84,268.00	0.00	84,268.00	0.00	0.0%
9) TOTAL, EXPENDITURES			24,028,186.00	25,832,882.03	11,913,903.55	27,041,170.03		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,615,045.00)	(14,721,210.03)	(8,358,998.76)	(15,554,919.03)		
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	2,950,000.00	3,157,000.00	0.00	606,646.70	2,550,353.30	80.8%
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	15,335,620.00	17,385,154.52	0.00	15,059,895.22	(2,325,259.30)	-13.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			12,385,620.00	14,228,154.52	0.00	14,453,248.52		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,229,425.00)	(493,055.51)	(8,358,998.76)	(1,101,670.51)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,271,968.69	2,271,968.69		2,271,968.69	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,271,968.69	2,271,968.69		2,271,968.69		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,271,968.69	2,271,968.69		2,271,968.69		
2) Ending Balance, June 30 (E + F1e)			1,042,543.69	1,778,913.18		1,170,298.18		
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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	1,042,543.69	1,778,913.18		1,170,298.18		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	1,885,791.00	1,415,713.00	537,077.00	1,407,660.00	(8,053.00)	-0.6%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,885,791.00	1,415,713.00	537,077.00	1,407,660.00	(8,053.00)	-0.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	651,144.00	645,367.00	0.00	645,367.00	0.00	0.0%
Special Education Discretionary Grants		8182	38,109.00	38,109.00	0.00	38,109.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	36,313.00	9,078.14	36,313.00	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, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	35,424.00	35,423.00	245.55	35,423.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	135,000.00	110,000.00	22,974.52	110,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			859,677.00	865,212.00	32,298.21	865,212.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
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	250,182.00	206,529.00	0.00	206,529.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	311,596.00	311,596.00	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)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	18,533.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	345,038.00	396,199.00	261,492.00	396,199.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,978,728.00	3,920,801.00	866,193.00	3,917,210.00	(3,591.00)	-0.1%
TOTAL, OTHER STATE REVENUE			3,592,481.00	4,523,529.00	1,127,685.00	4,831,534.00	308,005.00	6.8%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	2,950,000.00	3,157,000.00	1,584,205.59	3,157,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	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	1,045,471.00	1,070,497.00	228,113.99	1,145,497.00	75,000.00	7.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	79,721.00	79,721.00	45,525.00	79,348.00	(373.00)	-0.5%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,075,192.00	4,307,218.00	1,857,844.58	4,381,845.00	74,627.00	1.7%
TOTAL, REVENUES			10,413,141.00	11,111,672.00	3,554,904.79	11,486,251.00	374,579.00	3.4%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,304,716.00	3,441,669.00	2,095,105.74	3,526,349.00	(84,680.00)	-2.5%
Certificated Pupil Support Salaries		1200	803,723.00	743,877.00	446,761.21	743,877.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	266,416.00	277,555.00	170,330.83	277,555.00	0.00	0.0%
Other Certificated Salaries		1900	346,186.00	386,346.00	240,873.07	380,749.00	5,597.00	1.4%
TOTAL, CERTIFICATED SALARIES			4,721,041.00	4,849,447.00	2,953,070.85	4,928,530.00	(79,083.00)	-1.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,574,854.00	1,699,558.00	1,024,739.06	1,686,844.00	12,714.00	0.7%
Classified Support Salaries		2200	1,765,920.00	1,898,625.00	1,063,451.53	1,850,492.00	48,133.00	2.5%
Classified Supervisors' and Administrators' Salaries		2300	443,765.00	468,576.00	276,595.48	466,589.00	1,987.00	0.4%
Clerical, Technical and Office Salaries		2400	50,606.00	56,640.00	47,031.18	60,399.00	(3,759.00)	-6.6%
Other Classified Salaries		2900	300,756.00	371,843.00	216,342.25	374,053.00	(2,210.00)	-0.6%
TOTAL, CLASSIFIED SALARIES			4,135,901.00	4,495,242.00	2,628,159.50	4,438,377.00	56,865.00	1.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,536,934.00	3,564,374.00	559,270.67	3,579,481.00	(15,107.00)	-0.4%
PERS		3201-3202	1,016,217.00	1,036,364.00	544,029.36	1,018,982.00	17,382.00	1.7%
OASDI/Medicare/Alternative		3301-3302	383,479.00	409,267.00	234,780.02	406,058.00	3,209.00	0.8%
Health and Welfare Benefits		3401-3402	1,992,414.00	1,883,636.00	1,005,939.09	1,833,722.00	49,914.00	2.6%
Unemployment Insurance		3501-3502	5,347.00	5,407.00	2,748.94	5,665.00	(258.00)	-4.8%
Workers' Compensation		3601-3602	122,875.00	144,275.00	85,530.30	144,616.00	(341.00)	-0.2%
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	2,590.00	2,590.00	1,831.44	2,590.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,059,856.00	7,045,913.00	2,434,129.82	6,991,114.00	54,799.00	0.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	600,000.00	600,000.00	81,418.99	600,000.00	0.00	0.0%
Books and Other Reference Materials		4200	50.00	1,550.00	19,272.70	1,550.00	0.00	0.0%
Materials and Supplies		4300	722,035.00	694,879.73	297,620.35	690,790.00	4,089.73	0.6%
Noncapitalized Equipment		4400	152,500.00	167,347.00	99,798.76	168,467.74	(1,120.74)	-0.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,474,585.00	1,463,776.73	498,110.80	1,460,807.74	2,968.99	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)
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	40,976.00	81,915.30	48,102.17	87,484.29	(5,568.99)	-6.8%
Dues and Memberships		5300	100.00	100.00	2,389.00	100.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	275,996.05	910,375.00	(910,375.00)	New
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	619,906.00	625,206.00	371,836.49	625,206.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,859,598.00	7,151,574.00	2,682,985.39	7,479,468.00	(327,894.00)	-4.6%
Communications		5900	300.00	5,100.00	4,729.47	5,100.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,520,880.00	7,863,895.30	3,386,038.57	9,107,733.29	(1,243,837.99)	-15.8%
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	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	30,340.00	30,340.00	14,394.01	30,340.00	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			30,340.00	30,340.00	14,394.01	30,340.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	85,583.00	84,268.00	0.00	84,268.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			85,583.00	84,268.00	0.00	84,268.00	0.00	0.0%
TOTAL, EXPENDITURES			24,028,186.00	25,832,882.03	11,913,903.55	27,041,170.03	(1,208,288.00)	-4.7%
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	2,950,000.00	3,157,000.00	0.00	606,646.70	2,550,353.30	80.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,950,000.00	3,157,000.00	0.00	606,646.70	2,550,353.30	80.8%
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								

Description	Resource Codes	Object Codes	Original Budget (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 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	15,335,620.00	17,385,154.52	0.00	15,059,895.22	(2,325,259.30)	-13.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			15,335,620.00	17,385,154.52	0.00	15,059,895.22	(2,325,259.30)	-13.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			12,385,620.00	14,228,154.52	0.00	14,453,248.52	(225,094.00)	-1.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	71,546,719.00	71,608,174.00	39,424,320.79	71,758,821.00	150,647.00	0.2%
2) Federal Revenue		8100-8299	859,677.00	865,212.00	32,298.21	865,212.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,952,073.00	5,798,885.00	1,917,466.60	6,106,890.00	308,005.00	5.3%
4) Other Local Revenue		8600-8799	7,354,346.00	7,784,647.68	3,970,492.13	8,155,453.68	370,806.00	4.8%
5) TOTAL, REVENUES			84,712,815.00	86,056,918.68	45,344,577.73	86,886,376.68		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	29,826,445.00	31,261,894.00	18,588,052.37	31,339,271.00	(77,377.00)	-0.2%
2) Classified Salaries		2000-2999	13,129,174.00	13,860,547.00	7,881,546.72	13,830,217.00	30,330.00	0.2%
3) Employee Benefits		3000-3999	23,460,947.00	23,806,292.00	11,998,848.90	23,672,418.00	133,874.00	0.6%
4) Books and Supplies		4000-4999	2,368,373.00	2,343,124.87	844,616.12	2,315,126.52	27,998.35	1.2%
5) Services and Other Operating Expenditures		5000-5999	12,894,267.00	14,373,641.77	6,882,832.41	14,770,903.53	(397,261.76)	-2.8%
6) Capital Outlay		6000-6999	30,340.00	54,583.05	32,745.14	73,393.64	(18,810.59)	-34.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	326,428.00	326,428.00	182,909.44	326,428.00	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			82,035,974.00	86,026,510.69	46,411,551.10	86,327,757.69		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,676,841.00	30,407.99	(1,066,973.37)	558,618.99		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	275,000.00	275,000.00	0.00	250,000.00	(25,000.00)	-9.1%
b) Transfers Out		7600-7629	2,950,000.00	3,593,354.00	1,000,000.00	1,043,000.70	2,550,353.30	71.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,675,000.00)	(3,318,354.00)	(1,000,000.00)	(793,000.70)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,841.00	(3,287,946.01)	(2,066,973.37)	(234,381.71)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,838,628.48	7,838,628.48		7,838,628.48	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)			7,838,628.48	7,838,628.48		7,838,628.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,838,628.48	7,838,628.48		7,838,628.48		
2) Ending Balance, June 30 (E + F1e)			7,840,469.48	4,550,682.47		7,604,246.77		
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	1,042,543.69	1,778,913.18		1,170,298.18		
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	6,797,925.79	2,771,769.29		6,433,948.59		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	150,691.00	150,691.00	99,457.00	150,691.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	603,070.00	618,802.00	309,401.00	618,802.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	172,943.00	173,290.00	80,401.16	172,290.00	(1,000.00)	-0.6%
Timber Yield Tax		8022	3,000.00	2,400.00	78.29	100.00	(2,300.00)	-95.8%
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	64,152,750.00	64,548,354.00	34,817,333.95	64,595,354.00	47,000.00	0.1%
Unsecured Roll Taxes		8042	3,295,148.00	3,347,077.00	2,721,149.77	3,462,077.00	115,000.00	3.4%
Prior Years' Taxes		8043	8,326.00	4,847.00	3,857.32	4,847.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,275,000.00	1,347,000.00	855,565.30	1,347,000.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			69,660,928.00	70,192,461.00	38,887,243.79	70,351,161.00	158,700.00	0.2%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	1,885,791.00	1,415,713.00	537,077.00	1,407,660.00	(8,053.00)	-0.6%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			71,546,719.00	71,608,174.00	39,424,320.79	71,758,821.00	150,647.00	0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	651,144.00	645,367.00	0.00	645,367.00	0.00	0.0%
Special Education Discretionary Grants		8182	38,109.00	38,109.00	0.00	38,109.00	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%

Description	Resource Codes	Object Codes	Original Budget (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	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	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	36,313.00	9,078.14	36,313.00	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, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	35,424.00	35,423.00	245.55	35,423.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	135,000.00	110,000.00	22,974.52	110,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			859,677.00	865,212.00	32,298.21	865,212.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	220,020.00	222,388.00	222,388.00	222,388.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	832,923.00	733,815.00	218,415.60	733,815.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	311,596.00	311,596.00	New
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	18,533.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	345,038.00	396,199.00	261,492.00	396,199.00	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	3,535,559.00	4,446,483.00	1,215,171.00	4,442,892.00	(3,591.00)	-0.1%
TOTAL, OTHER STATE REVENUE			4,952,073.00	5,798,885.00	1,917,466.60	6,106,890.00	308,005.00	5.3%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	2,464,800.00	2,570,554.68	1,420,334.29	2,570,554.68	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	2,950,000.00	3,157,000.00	1,584,205.59	3,157,000.00	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	304,354.00	396,875.00	191,768.32	396,875.00	0.00	0.0%
Interest		8660	485,000.00	485,000.00	125,103.10	485,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	296,179.00	296,179.00	296,179.00	New
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	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	1,070,471.00	1,095,497.00	307,376.83	1,170,497.00	75,000.00	6.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	79,721.00	79,721.00	45,525.00	79,348.00	(373.00)	-0.5%
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%

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From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,354,346.00	7,784,647.68	3,970,492.13	8,155,453.68	370,806.00	4.8%
TOTAL, REVENUES			84,712,815.00	86,056,918.68	45,344,577.73	86,886,376.68	829,458.00	1.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	22,994,563.00	24,079,160.00	14,327,854.77	24,162,134.00	(82,974.00)	-0.3%
Certificated Pupil Support Salaries		1200	2,416,409.00	2,437,983.00	1,463,224.69	2,437,983.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,374,191.00	3,648,965.00	2,115,712.62	3,648,965.00	0.00	0.0%
Other Certificated Salaries		1900	1,041,282.00	1,095,786.00	681,260.29	1,090,189.00	5,597.00	0.5%
TOTAL, CERTIFICATED SALARIES			29,826,445.00	31,261,894.00	18,588,052.37	31,339,271.00	(77,377.00)	-0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,123,454.00	2,275,588.00	1,284,833.40	2,262,874.00	12,714.00	0.6%
Classified Support Salaries		2200	5,250,920.00	5,532,453.00	3,140,891.41	5,532,845.00	(392.00)	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,345,069.00	1,391,516.00	814,317.34	1,389,529.00	1,987.00	0.1%
Clerical, Technical and Office Salaries		2400	3,786,890.00	3,957,069.00	2,247,111.50	3,948,838.00	8,231.00	0.2%
Other Classified Salaries		2900	622,841.00	703,921.00	394,393.07	696,131.00	7,790.00	1.1%
TOTAL, CLASSIFIED SALARIES			13,129,174.00	13,860,547.00	7,881,546.72	13,830,217.00	30,330.00	0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,261,182.00	8,577,900.00	3,561,634.02	8,582,742.00	(4,842.00)	-0.1%
PERS		3201-3202	3,239,418.00	3,183,708.00	1,730,938.20	3,155,587.00	28,121.00	0.9%
OASDI/Medicare/Alternative		3301-3302	1,427,021.00	1,486,465.00	842,516.44	1,484,506.00	1,959.00	0.1%
Health and Welfare Benefits		3401-3402	9,609,463.00	9,529,853.00	5,280,858.24	9,445,992.00	83,861.00	0.9%
Unemployment Insurance		3501-3502	26,880.00	28,686.00	13,093.19	28,990.00	(304.00)	-1.1%
Workers' Compensation		3601-3602	596,365.00	699,062.00	406,614.35	698,983.00	79.00	0.0%
OPEB, Allocated		3701-3702	275,000.00	275,000.00	145,967.89	250,000.00	25,000.00	9.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	25,618.00	25,618.00	17,226.57	25,618.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			23,460,947.00	23,806,292.00	11,998,848.90	23,672,418.00	133,874.00	0.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	602,000.00	615,000.00	89,612.42	615,000.00	0.00	0.0%
Books and Other Reference Materials		4200	2,350.00	4,900.00	20,789.47	4,900.00	0.00	0.0%
Materials and Supplies		4300	1,453,723.00	1,365,734.31	558,224.40	1,342,672.53	23,061.78	1.7%
Noncapitalized Equipment		4400	310,300.00	357,490.56	175,989.83	352,553.99	4,936.57	1.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,368,373.00	2,343,124.87	844,616.12	2,315,126.52	27,998.35	1.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	193,101.00	245,840.30	111,588.30	251,409.29	(5,568.99)	-2.3%
Dues and Memberships		5300	64,750.00	64,750.00	39,152.00	64,750.00	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)
Insurance		5400-5450	775,000.00	1,000,000.00	990,294.28	1,000,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,560,250.00	2,584,175.00	1,273,978.72	2,594,675.00	(10,500.00)	-0.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	807,891.00	808,237.42	501,650.67	814,375.58	(6,138.16)	-0.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,000.00	5,000.00	762.00	2,000.00	3,000.00	60.0%
Professional/Consulting Services and Operating Expenditures		5800	8,348,985.00	9,522,804.05	3,888,214.41	9,900,858.66	(378,054.61)	-4.0%
Communications		5900	139,290.00	142,835.00	77,192.03	142,835.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,894,267.00	14,373,641.77	6,882,832.41	14,770,903.53	(397,261.76)	-2.8%
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	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	30,340.00	54,583.05	24,069.01	64,717.51	(10,134.46)	-18.6%
Equipment Replacement		6500	0.00	0.00	8,676.13	8,676.13	(8,676.13)	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			30,340.00	54,583.05	32,745.14	73,393.64	(18,810.59)	-34.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	13,000.00	13,000.00	0.00	13,000.00	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	248,762.00	248,762.00	145,111.19	248,762.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Debt Service								
Debt Service - Interest		7438	9,087.00	9,087.00	0.00	9,087.00	0.00	0.0%
Other Debt Service - Principal		7439	55,579.00	55,579.00	37,798.25	55,579.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			326,428.00	326,428.00	182,909.44	326,428.00	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	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			82,035,974.00	86,026,510.69	46,411,551.10	86,327,757.69	(301,247.00)	-0.4%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	275,000.00	275,000.00	0.00	250,000.00	(25,000.00)	-9.1%
(a) TOTAL, INTERFUND TRANSFERS IN			275,000.00	275,000.00	0.00	250,000.00	(25,000.00)	-9.1%
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	436,354.00	800,000.00	436,354.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,950,000.00	3,157,000.00	200,000.00	606,646.70	2,550,353.30	80.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,950,000.00	3,593,354.00	1,000,000.00	1,043,000.70	2,550,353.30	71.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,675,000.00)	(3,318,354.00)	(1,000,000.00)	(793,000.70)	(2,525,353.30)	76.1%

Resource	Description	2025-26 Projected Totals
6300	Lottery: Instructional Materials	427,456.09
6387	Career Technical Education Incentive Grant Program	299,360.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	353,110.30
7435	Learning Recovery Emergency Block Grant	20,537.00
7810	Other Restricted State	66,888.35
9010	Other Restricted Local	2,946.44
Total, Restricted Balance		1,170,298.18

Los Gatos-Saratoga Union High
Santa Clara County

2025-26 Second Interim
AVERAGE DAILY ATTENDANCE

43 69534 0000000
Form AI
G82R18D4EP(2025-26)

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,998.25	2,998.25	2,857.27	2,985.94	(12.31)	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	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	2,998.25	2,998.25	2,857.27	2,985.94	(12.31)	0.0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	4.25	4.25	4.25	4.25	0.00	0.0%
c. Special Education-NPS/LCI	13.00	13.00	13.00	13.00	0.00	0.0%
d. Special Education Extended Year	1.00	1.00	1.00	1.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	18.25	18.25	18.25	18.25	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,016.50	3,016.50	2,875.52	3,004.19	(12.31)	0.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JANUARY									
A. BEGINNING CASH			13,554,215.00	10,296,903.20	(2,946,321.60)	3,989,369.60	4,295,985.80	8,606,040.80	15,840,187.80	23,070,210.68
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		22,604.00	22,604.00	177,305.00	22,604.00	0.00	154,700.00	9,041.00	10,246.80
Property Taxes	8020-8079		0.00	0.00	4,671.00	2,706,101.00	11,634,636.00	14,197,780.00	9,935,198.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	537,077.00	0.00
Federal Revenue	8100-8299		1,830.00	2,768.00	(2,768.00)	7,406.00	246.00	1,196.00	21,620.00	250,000.00
Other State Revenue	8300-8599		174,549.00	174,549.00	351,599.00	680,280.00	248,254.00	218,416.00	69,820.00	0.00
Other Local Revenue	8600-8799		11,902.20	59,714.20	153,152.20	347,132.20	28,824.00	292,195.00	3,198,706.88	374,457.66
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			210,885.20	259,635.20	683,959.20	3,763,523.20	11,911,960.00	14,864,287.00	13,771,462.88	634,704.46
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		429,697.00	3,016,437.00	3,028,420.00	3,009,646.00	3,065,977.00	3,010,659.00	3,027,217.00	3,039,909.29
Classified Salaries	2000-2999		651,352.00	1,059,756.00	1,257,277.00	1,159,761.00	1,414,691.00	1,149,889.00	1,188,821.00	1,244,719.53
Employee Benefits	3000-3999		1,051,507.00	1,783,790.00	1,829,948.00	1,810,082.00	1,842,545.00	1,809,373.00	1,871,604.00	1,893,793.44
Books and Supplies	4000-4999		5,096.00	122,954.00	143,936.00	177,707.00	156,769.00	183,325.00	54,828.00	243,088.28
Services	5000-5999		470,330.00	1,057,735.00	949,675.00	1,072,600.00	1,145,446.00	1,259,674.00	927,372.00	1,181,672.28
Capital Outlay	6000-6999		0.00	0.00	0.00	0.00	1,140.00	18,951.00	12,654.00	7,339.36
Other Outgo	7000-7499		20,730.00	31,530.00	26,130.00	26,130.00	26,130.00	26,130.00	26,130.00	26,130.00
Interfund Transfers Out	7600-7629		150,000.00	450,000.00	0.00	0.00	200,000.00	200,000.00	0.00	(211,000.00)
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			2,778,712.00	7,522,202.00	7,235,386.00	7,255,926.00	7,852,698.00	7,658,001.00	7,108,626.00	7,425,652.18
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	0.00	(216,003.00)	215,909.00	(92,724.00)	92,724.00	0.00	0.00	94.00	0.00
Accounts Receivable	9200-9299	2,181,855.00	836,246.00	161,900.00	143,570.00	239,005.00	251,765.00	0.00	549,369.00	0.00
Due From Other Funds	9310	316,171.00	0.00	316,171.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	(396.00)	0.00	0.00	17,904.00	0.00	(18,300.00)	0.00	0.00	0.00

Los Gatos-Saratoga Union High
Santa Clara County

Second Interim
2025-26 Budget
Cashflow Worksheet - Budget Year (1)

43 69534 0000000
Form CASH
G82R18D4EP(2025-26)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
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									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		2,497,630.00	620,243.00	693,980.00	68,750.00	331,729.00	233,465.00	0.00	549,463.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	1,779,710.00	1,246,102.00	451,682.00	75,832.00	8,666.00	(809.00)	(3,847.00)	1,084.00	0.00
Due To Other Funds	9610	6,456,748.00	0.00	6,456,748.00	(13,475,000.00)	(3,500,000.00)	0.00	0.00	0.00	3,500,000.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	157,557.00	0.00	0.00	20,000.00	137,557.00	0.00	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		8,394,015.00	1,246,102.00	6,908,430.00	(13,379,168.00)	(3,353,777.00)	(809.00)	(3,847.00)	1,084.00	3,500,000.00
Nonoperating										
Suspense Clearing	9910	395,278.00	(63,626.00)	233,792.00	39,200.00	113,513.00	16,519.00	24,014.00	18,807.00	13,059.00
TOTAL BALANCE SHEET ITEMS		(5,501,107.00)	(689,485.00)	(5,980,658.00)	13,487,118.00	3,799,019.00	250,793.00	27,861.00	567,186.00	(3,486,941.00)
E. NET INCREASE/DECREASE (B - C + D)			(3,257,311.80)	(13,243,224.80)	6,935,691.20	306,616.20	4,310,055.00	7,234,147.00	7,230,022.88	(10,277,888.72)
F. ENDING CASH (A + E)			10,296,903.20	(2,946,321.60)	3,989,369.60	4,295,985.80	8,606,040.80	15,840,187.80	23,070,210.68	12,792,321.96
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		12,792,321.96	14,099,722.22	12,629,599.88	4,623,851.81				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	164,947.30	10,246.80	10,246.80	164,947.30	0.00	0.00	769,493.00	769,493.00
Property Taxes	8020-8079	7,653,983.48	16,003,783.64	0.00	7,445,516.80	0.00	0.00	69,581,669.92	69,581,668.00
Miscellaneous Funds	8080-8099	422,298.00	0.00	281,532.00	166,752.81	0.00	0.00	1,407,659.81	1,407,660.00
Federal Revenue	8100-8299	0.00	0.00	0.00	582,914.00	0.00	0.00	865,212.00	865,212.00
Other State Revenue	8300-8599	557,602.00	0.00	0.00	3,500,000.00	131,821.50	0.00	6,106,890.50	6,106,890.00
Other Local Revenue	8600-8799	145,221.66	152,499.40	23,971.66	3,367,677.63	0.00	0.00	8,155,454.69	8,155,453.68
Interfund Transfers In	8900-8929	0.00	0.00	0.00	250,000.00	0.00	0.00	250,000.00	250,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		8,944,052.44	16,166,529.84	315,750.46	15,477,808.54	131,821.50	0.00	87,136,379.92	87,136,376.68
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,039,909.29	3,039,909.29	3,039,909.29	591,591.42	0.00	0.00	31,339,281.58	31,339,271.00
Classified Salaries	2000-2999	1,244,719.53	1,244,719.53	1,244,719.53	969,788.65	0.00	0.00	13,830,213.77	13,830,217.00
Employee Benefits	3000-3999	1,893,793.44	1,893,793.44	1,893,793.44	4,098,405.73	0.00	0.00	23,672,428.49	23,672,418.00
Books and Supplies	4000-4999	243,088.28	243,088.28	336,098.49	405,147.14	0.00	0.00	2,315,125.47	2,315,126.52
Services	5000-5999	1,181,672.28	1,181,672.28	1,772,508.42	2,570,550.80	0.00	0.00	14,770,908.06	14,770,903.53
Capital Outlay	6000-6999	7,339.36	7,339.36	7,339.36	11,291.17	0.00	0.00	73,393.61	73,393.64
Other Outgo	7000-7499	26,130.00	26,130.00	26,130.00	38,998.00	0.00	0.00	326,428.00	326,428.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	254,000.70	0.00	0.00	1,043,000.70	1,043,000.70
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		7,636,652.18	7,636,652.18	8,320,498.53	8,939,773.61	0.00	0.00	87,370,779.68	87,370,758.39
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	2,181,855.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	316,171.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	(396.00)	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	2,497,630.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	0.00	0.00	1,000.00	0.00	0.00	0.00	1,779,710.00	
Due To Other Funds	9610	0.00	10,000,000.00	0.00	3,475,000.00	0.00	0.00	6,456,748.00	
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	0.00	0.00	157,557.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	10,000,000.00	1,000.00	3,475,000.00	0.00	0.00	8,394,015.00	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	395,278.00	
TOTAL BALANCE SHEET ITEMS		0.00	(10,000,000.00)	(1,000.00)	(3,475,000.00)	0.00	0.00	(5,501,107.00)	
E. NET INCREASE/DECREASE (B - C + D)		1,307,400.26	(1,470,122.34)	(8,005,748.07)	3,063,034.93	131,821.50	0.00	(5,735,506.76)	(234,381.71)
F. ENDING CASH (A + E)		14,099,722.22	12,629,599.88	4,623,851.81	7,686,886.74				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								7,818,708.24	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE									
A. BEGINNING CASH			7,686,886.74	20,001,514.24	12,561,226.69	5,498,913.63	1,880,920.80	7,662,657.93	15,176,735.44	13,365,953.04
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		22,604.00	22,604.00	22,604.00	22,604.00	0.00	154,700.50	9,040.99	10,246.80
Property Taxes	8020-8079		0.00	0.00	4,885.65	2,831,709.55	12,174,683.67	14,856,794.84	10,396,359.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	537,077.05	0.00
Federal Revenue	8100-8299		1,830.00	2,768.00	(2,768.00)	7,406.00	246.00	1,196.00	21,620.01	0.00
Other State Revenue	8300-8599		110,791.91	110,791.91	110,791.91	544,175.16	233,087.27	125,514.24	44,317.08	0.00
Other Local Revenue	8600-8799		11,902.20	59,714.18	156,878.61	347,132.22	1,353,687.85	153,332.41	1,920,961.81	374,457.68
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			147,128.11	195,878.09	292,392.17	3,753,026.93	13,761,704.79	15,291,537.99	12,929,375.94	384,704.48
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		435,067.08	3,054,141.63	3,066,275.57	3,047,265.52	3,104,302.01	3,048,293.60	3,065,057.10	3,077,908.16
Classified Salaries	2000-2999		664,379.09	1,080,950.70	1,282,422.91	1,182,955.72	1,442,985.34	1,172,886.27	1,212,596.97	1,269,613.92
Employee Benefits	3000-3999		1,094,850.06	1,857,316.93	1,905,378.42	1,884,693.66	1,918,493.71	1,883,954.22	1,948,749.36	1,971,854.56
Books and Supplies	4000-4999		4,379.87	105,674.30	123,707.52	152,732.38	134,736.97	157,560.74	47,122.55	208,925.07
Services	5000-5999		483,824.51	1,088,082.07	976,920.81	1,103,372.48	1,178,309.61	1,295,814.64	953,978.36	1,215,574.57
Capital Outlay	6000-6999		0.00	0.00	0.00	0.00	1,140.00	18,951.00	12,654.00	7,339.36
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629		150,000.00	450,000.01	0.00	0.00	200,000.02	200,000.01	0.00	(210,999.98)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			2,832,500.61	7,636,165.64	7,354,705.23	7,371,019.76	7,979,967.66	7,777,460.48	7,240,158.34	7,540,215.66
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	(15,000,000.00)	0.00	0.00	0.00	0.00	0.00	7,500,000.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	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		0.00	(15,000,000.00)	0.00	0.00	0.00	0.00	0.00	7,500,000.00	0.00
Nonoperating										
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		0.00	15,000,000.00	0.00	0.00	0.00	0.00	0.00	(7,500,000.00)	0.00
E. NET INCREASE/DECREASE (B - C + D)			12,314,627.50	(7,440,287.55)	(7,062,313.06)	(3,617,992.83)	5,781,737.13	7,514,077.51	(1,810,782.40)	(7,155,511.18)
F. ENDING CASH (A + E)			20,001,514.24	12,561,226.69	5,498,913.63	1,880,920.80	7,662,657.93	15,176,735.44	13,365,953.04	6,210,441.86
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE								
A. BEGINNING CASH		6,210,441.86	7,600,448.37	17,954,945.30	2,331,754.15				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	164,947.30	10,246.80	10,246.80	164,947.30	154,700.50	0.00	769,492.99	769,493.00
Property Taxes	8020-8079	8,009,257.93	16,746,630.21	0.00	7,791,114.87	0.00	0.00	72,811,435.72	72,811,435.70
Miscellaneous Funds	8080-8099	422,298.00	0.00	281,532.00	166,752.81	0.00	0.00	1,407,659.86	1,407,660.00
Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00	32,298.01	865,212.00
Other State Revenue	8300-8599	395,770.87	0.00	0.00	2,263,406.71	125,514.24	0.00	4,064,161.30	4,594,968.47
Other Local Revenue	8600-8799	148,948.05	1,348,835.56	23,971.68	2,234,376.39	115,335.01	0.00	8,249,533.65	8,249,532.27
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	250,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		9,141,222.15	18,105,712.57	315,750.48	12,620,598.08	395,549.75	0.00	87,334,581.53	88,948,301.44
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,077,908.16	3,077,908.16	3,077,908.16	598,986.31	0.00	0.00	31,731,021.46	31,731,011.93
Classified Salaries	2000-2999	1,269,613.92	1,269,613.92	1,269,613.92	989,184.42	0.00	0.00	14,106,817.10	14,106,821.34
Employee Benefits	3000-3999	1,971,854.56	1,971,854.56	1,971,854.56	4,267,339.76	0.00	0.00	24,648,194.36	24,648,182.04
Books and Supplies	4000-4999	208,925.07	208,925.07	288,863.78	348,208.45	0.00	0.00	1,989,761.77	1,989,762.58
Services	5000-5999	1,215,574.57	1,215,574.57	1,823,361.85	2,644,300.13	0.00	0.00	15,194,688.17	15,194,682.09
Capital Outlay	6000-6999	7,339.36	7,339.36	7,339.36	11,291.17	0.00	0.00	73,393.61	73,393.64
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.00	326,428.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	254,000.68	0.00	0.00	1,043,000.74	1,043,000.70
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		7,751,215.64	7,751,215.64	8,438,941.63	9,113,310.92	0.00	0.00	88,786,877.21	89,113,282.32
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
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	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	7,500,000.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	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	
SUBTOTAL		0.00	0.00	7,500,000.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	(7,500,000.00)	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		1,390,006.51	10,354,496.93	(15,623,191.15)	3,507,287.16	395,549.75	0.00	(1,452,295.68)	(164,980.88)
F. ENDING CASH (A + E)		7,600,448.37	17,954,945.30	2,331,754.15	5,839,041.31				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								6,234,591.06	

Description	Object Codes	Projected Year Totals (Form 01I) (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	70,351,161.00	4.59%	73,580,928.70	4.61%	76,972,184.79
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,275,356.00	(1.43%)	1,257,077.34	(1.45%)	1,238,860.24
4. Other Local Revenues	8600-8799	3,773,608.68	2.49%	3,867,687.27	2.30%	3,956,606.75
5. Other Financing Sources						
a. Transfers In	8900-8929	250,000.00	0.00%	250,000.00	0.00%	250,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(15,059,895.22)	11.83%	(16,842,201.72)	3.79%	(17,479,901.49)
6. Total (Sum lines A1 thru A5c)		60,590,230.46	2.51%	62,113,491.59	4.55%	64,937,750.29
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				26,410,741.00		26,740,875.28
b. Step & Column Adjustment				330,134.28		334,260.94
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	26,410,741.00	1.25%	26,740,875.28	1.25%	27,075,136.22
2. Classified Salaries						
a. Base Salaries				9,391,840.00		9,579,676.80
b. Step & Column Adjustment				187,836.80		191,593.54
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,391,840.00	2.00%	9,579,676.80	2.00%	9,771,270.34
3. Employee Benefits	3000-3999	16,681,304.00	4.70%	17,466,052.26	5.28%	18,388,694.87
4. Books and Supplies	4000-4999	854,318.78	3.08%	880,631.80	2.75%	904,849.18
5. Services and Other Operating Expenditures	5000-5999	5,663,170.24	19.15%	6,747,909.28	2.75%	6,933,421.77
6. Capital Outlay	6000-6999	43,053.64	0.00%	43,053.64	0.00%	43,053.64
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	326,428.00	0.00%	326,428.00	0.00%	326,428.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(84,268.00)	0.00%	(84,268.00)	0.00%	(84,268.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	436,354.00	0.00%	436,354.00	0.00%	436,354.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		59,722,941.66	4.04%	62,136,713.06	2.67%	63,794,940.02
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		867,288.80		(23,221.47)		1,142,810.27
D. FUND BALANCE						
1.Net Beginning Fund Balance(Form 01I, line F1e)		5,566,659.79		6,433,948.59		6,410,727.12
2. Ending Fund Balance (Sum lines C and D1)		6,433,948.59		6,410,727.12		7,553,537.39
3. Components of Ending Fund Balance (Form 01I)						
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		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 01I) (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		0.00		0.00
2. Unassigned/Unappropriated	9790	6,433,948.59		6,410,727.12		7,553,537.39
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,433,948.59		6,410,727.12		7,553,537.39
E. AVAILABLE RESERVES						
1. General Fund						
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	6,433,948.59		6,410,727.12		7,553,537.39
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,694,078.40		3,694,078.40		3,694,078.40
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		10,128,026.99		10,104,805.52		11,247,615.79

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.

See Attached

Description	Object Codes	Projected Year Totals (Form 01I) (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	1,407,660.00	0.00%	1,407,660.00	0.00%	1,407,660.00
2. Federal Revenues	8100-8299	865,212.00	0.00%	865,212.00	0.00%	865,212.00
3. Other State Revenues	8300-8599	4,831,534.00	(30.91%)	3,337,891.13	(.28%)	3,328,409.91
4. Other Local Revenues	8600-8799	4,381,845.00	0.00%	4,381,845.00	0.00%	4,381,845.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	15,059,895.22	11.83%	16,842,201.72	3.79%	17,479,901.49
6. Total (Sum lines A1 thru A5c)		26,546,146.22	1.09%	26,834,809.85	2.34%	27,463,028.40
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,928,530.00		4,990,136.65
b. Step & Column Adjustment				61,606.65		62,376.73
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,928,530.00	1.25%	4,990,136.65	1.25%	5,052,513.38
2. Classified Salaries						
a. Base Salaries				4,438,377.00		4,527,144.54
b. Step & Column Adjustment				88,767.54		90,542.89
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,438,377.00	2.00%	4,527,144.54	2.00%	4,617,687.43
3. Employee Benefits	3000-3999	6,991,114.00	2.73%	7,182,129.78	3.37%	7,424,084.13
4. Books and Supplies	4000-4999	1,460,807.74	(24.07%)	1,109,130.78	2.66%	1,138,657.74
5. Services and Other Operating Expenditures	5000-5999	9,107,733.29	(7.26%)	8,446,772.81	2.50%	8,657,957.30
6. Capital Outlay	6000-6999	30,340.00	0.00%	30,340.00	0.00%	30,340.00
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	84,268.00	0.00%	84,268.00	0.00%	84,268.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	606,646.70	0.00%	606,646.70	0.00%	606,646.70
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		27,647,816.73	(2.43%)	26,976,569.26	2.36%	27,612,154.68
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,101,670.51)		(141,759.41)		(149,126.28)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		2,271,968.69		1,170,298.18		1,028,538.77
2. Ending Fund Balance (Sum lines C and D1)		1,170,298.18		1,028,538.77		879,412.49
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,170,298.18		1,028,538.77		879,412.49
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 01I) (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)		1,170,298.18		1,028,538.77		879,412.49
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.

See Attached

Description	Object Codes	Projected Year Totals (Form 01I) (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	71,758,821.00	4.50%	74,988,588.70	4.52%	78,379,844.79
2. Federal Revenues	8100-8299	865,212.00	0.00%	865,212.00	0.00%	865,212.00
3. Other State Revenues	8300-8599	6,106,890.00	(24.76%)	4,594,968.47	(.60%)	4,567,270.15
4. Other Local Revenues	8600-8799	8,155,453.68	1.15%	8,249,532.27	1.08%	8,338,451.75
5. Other Financing Sources						
a. Transfers In	8900-8929	250,000.00	0.00%	250,000.00	0.00%	250,000.00
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)		87,136,376.68	2.08%	88,948,301.44	3.88%	92,400,778.69
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				31,339,271.00		31,731,011.93
b. Step & Column Adjustment				391,740.93		396,637.67
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	31,339,271.00	1.25%	31,731,011.93	1.25%	32,127,649.60
2. Classified Salaries						
a. Base Salaries				13,830,217.00		14,106,821.34
b. Step & Column Adjustment				276,604.34		282,136.43
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,830,217.00	2.00%	14,106,821.34	2.00%	14,388,957.77
3. Employee Benefits	3000-3999	23,672,418.00	4.12%	24,648,182.04	4.72%	25,812,779.00
4. Books and Supplies	4000-4999	2,315,126.52	(14.05%)	1,989,762.58	2.70%	2,043,506.92
5. Services and Other Operating Expenditures	5000-5999	14,770,903.53	2.87%	15,194,682.09	2.61%	15,591,379.07
6. Capital Outlay	6000-6999	73,393.64	0.00%	73,393.64	0.00%	73,393.64
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	326,428.00	0.00%	326,428.00	0.00%	326,428.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,043,000.70	0.00%	1,043,000.70	0.00%	1,043,000.70
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)		87,370,758.39	1.99%	89,113,282.32	2.57%	91,407,094.70
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(234,381.71)		(164,980.88)		993,683.99
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		7,838,628.48		7,604,246.77		7,439,265.89
2. Ending Fund Balance (Sum lines C and D1)		7,604,246.77		7,439,265.89		8,432,949.88
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,170,298.18		1,028,538.77		879,412.49
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 01I) (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		0.00		0.00
2. Unassigned/Unappropriated	9790	6,433,948.59		6,410,727.12		7,553,537.39
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,604,246.77		7,439,265.89		8,432,949.88
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		0.00		0.00
c. Unassigned/Unappropriated	9790	6,433,948.59		6,410,727.12		7,553,537.39
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	3,694,078.40		3,694,078.40		3,694,078.40
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		10,128,026.99		10,104,805.52		11,247,615.79
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		11.59%		11.34%		12.30%
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)		2,857.27		2,633.98		2,473.25
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		87,370,758.39		89,113,282.32		91,407,094.70
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)		87,370,758.39		89,113,282.32		91,407,094.70
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,621,122.75		2,673,398.47		2,742,212.84
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)		2,621,122.75		2,673,398.47		2,742,212.84
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Los Gatos-Saratoga Union High
Santa Clara County

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

43 69534 0000000
Form SIAI
G82R18D4EP(2025-26)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01I GENERAL FUND								
Expenditure Detail	2,000.00	0.00	0.00	0.00				
Other Sources/Uses Detail					250,000.00	1,043,000.70		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(2,000.00)	0.00	0.00				
Other Sources/Uses Detail					436,354.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					400,000.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	250,000.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					206,646.70	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			

Los Gatos-Saratoga Union High
Santa Clara County

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

43 69534 0000000
Form SIAI
G82R18D4EP(2025-26)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	2,000.00	(2,000.00)	0.00	0.00	1,293,000.70	1,293,000.70		

Description	Resource Codes	Object Codes	Original Budget (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	490,000.00	440,000.00	162,650.13	449,233.27	9,233.27	2.1%
3) Other State Revenue		8300-8599	1,360,000.00	1,220,000.00	791,965.85	1,228,500.00	8,500.00	0.7%
4) Other Local Revenue		8600-8799	253,000.00	86,000.00	51,575.11	87,616.00	1,616.00	1.9%
5) TOTAL, REVENUES			2,103,000.00	1,746,000.00	1,006,191.09	1,765,349.27		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	827,655.00	940,413.00	501,576.65	936,413.00	4,000.00	0.4%
3) Employee Benefits		3000-3999	497,962.00	519,554.00	282,347.87	521,865.00	(2,311.00)	-0.4%
4) Books and Supplies		4000-4999	610,300.00	677,250.00	444,289.31	682,750.00	(5,500.00)	-0.8%
5) Services and Other Operating Expenditures		5000-5999	28,608.44	34,437.00	21,877.67	37,437.00	(3,000.00)	-8.7%
6) Capital Outlay		6000-6999	0.00	10,700.00	24,262.18	20,733.27	(10,033.27)	-93.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,964,525.44	2,182,354.00	1,274,353.68	2,199,198.27		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			138,474.56	(436,354.00)	(268,162.59)	(433,849.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	436,354.00	800,000.00	436,354.00	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	436,354.00	800,000.00	436,354.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			138,474.56	0.00	531,837.41	2,505.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,021.20	12,021.20		12,021.20	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)			12,021.20	12,021.20		12,021.20		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,021.20	12,021.20		12,021.20		
2) Ending Balance, June 30 (E + F1e)			150,495.76	12,021.20		14,526.20		
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	150,495.76	12,021.20		14,526.20		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	490,000.00	440,000.00	153,416.86	440,000.00	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	9,233.27	9,233.27	9,233.27	New
TOTAL, FEDERAL REVENUE			490,000.00	440,000.00	162,650.13	449,233.27	9,233.27	2.1%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	1,360,000.00	1,220,000.00	791,965.85	1,228,500.00	8,500.00	0.7%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,360,000.00	1,220,000.00	791,965.85	1,228,500.00	8,500.00	0.7%
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	250,000.00	83,000.00	47,999.70	83,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	1,634.91	3,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	1,616.00	1,616.00	1,616.00	New
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	0.00	0.00	324.50	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			253,000.00	86,000.00	51,575.11	87,616.00	1,616.00	1.9%
TOTAL, REVENUES			2,103,000.00	1,746,000.00	1,006,191.09	1,765,349.27		
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	714,847.00	822,073.00	432,544.96	818,073.00	4,000.00	0.5%
Classified Supervisors' and Administrators' Salaries		2300	112,808.00	118,340.00	69,031.69	118,340.00	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			827,655.00	940,413.00	501,576.65	936,413.00	4,000.00	0.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	227,835.00	238,143.00	123,887.70	240,824.00	(2,681.00)	-1.1%
OASDI/Medicare/Alternative		3301-3302	63,315.00	71,941.00	38,253.93	71,635.00	306.00	0.4%
Health and Welfare Benefits		3401-3402	194,865.00	194,420.00	112,193.65	194,420.00	0.00	0.0%
Unemployment Insurance		3501-3502	413.00	470.00	250.02	468.00	2.00	0.4%
Workers' Compensation		3601-3602	11,534.00	14,580.00	7,762.57	14,518.00	62.00	0.4%
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			497,962.00	519,554.00	282,347.87	521,865.00	(2,311.00)	-0.4%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	95,300.00	95,300.00	72,615.44	100,800.00	(5,500.00)	-5.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Noncapitalized Equipment		4400	0.00	31,950.00	31,926.38	31,950.00	0.00	0.0%
Food		4700	515,000.00	550,000.00	339,747.49	550,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			610,300.00	677,250.00	444,289.31	682,750.00	(5,500.00)	-0.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	5,829.00	5,828.32	5,829.00	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	13,500.00	13,500.00	5,509.23	13,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(5,000.00)	(5,000.00)	(762.00)	(2,000.00)	(3,000.00)	60.0%
Professional/Consulting Services and								
Operating Expenditures		5800	20,108.44	20,108.00	11,302.12	20,108.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,608.44	34,437.00	21,877.67	37,437.00	(3,000.00)	-8.7%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	10,700.00	24,262.18	20,733.27	(10,033.27)	-93.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	10,700.00	24,262.18	20,733.27	(10,033.27)	-93.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,964,525.44	2,182,354.00	1,274,353.68	2,199,198.27		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	436,354.00	800,000.00	436,354.00	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	436,354.00	800,000.00	436,354.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	436,354.00	800,000.00	436,354.00		

Resource	Description	2025-26 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	10,902.50
5314	Child Nutrition: NSLP Equipment Assistance Grants	3,623.70
Total, Restricted Balance		14,526.20

Los Gatos-Saratoga Union High
Santa Clara County

2025-26 Second Interim
Deferred Maintenance Fund
Expenditures by Object

43695340000000
Form 14I
G82R18D4EP(2025-26)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	20,000.00	20,000.00	28,794.01	33,576.00	13,576.00	67.9%
5) TOTAL, REVENUES			20,000.00	20,000.00	28,794.01	33,576.00		
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	700,000.00	700,000.00	304,662.93	527,887.73	172,112.27	24.6%
6) Capital Outlay		6000-6999	0.00	0.00	241,797.82	242,068.11	(242,068.11)	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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			700,000.00	700,000.00	546,460.75	769,955.84		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(680,000.00)	(680,000.00)	(517,666.74)	(736,379.84)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	400,000.00	400,000.00	200,000.00	400,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			400,000.00	400,000.00	200,000.00	400,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(280,000.00)	(280,000.00)	(317,666.74)	(336,379.84)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	454,485.41	454,485.41		454,485.41	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)			454,485.41	454,485.41		454,485.41		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			454,485.41	454,485.41		454,485.41		
2) Ending Balance, June 30 (E + F1e)			174,485.41	174,485.41		118,105.57		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	174,485.41	174,485.41		118,105.57		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	5,218.01	10,000.00	(10,000.00)	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	23,576.00	23,576.00	23,576.00	New
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			20,000.00	20,000.00	28,794.01	33,576.00	13,576.00	67.9%
TOTAL, REVENUES			20,000.00	20,000.00	28,794.01	33,576.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	700,000.00	700,000.00	242,199.93	467,887.73	232,112.27	33.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Operating Expenditures		5800	0.00	0.00	62,463.00	60,000.00	(60,000.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			700,000.00	700,000.00	304,662.93	527,887.73	172,112.27	24.6%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	121,266.11	121,266.11	(121,266.11)	New
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	120,531.71	120,802.00	(120,802.00)	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	241,797.82	242,068.11	(242,068.11)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			700,000.00	700,000.00	546,460.75	769,955.84		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	400,000.00	400,000.00	200,000.00	400,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			400,000.00	400,000.00	200,000.00	400,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(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)			400,000.00	400,000.00	200,000.00	400,000.00		

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

Los Gatos-Saratoga Union High
Santa Clara County

2025-26 Second Interim
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object

43695340000000
Form 17I
G82R18D4EP(2025-26)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	85,000.00	85,000.00	134,327.34	167,589.00	82,589.00	97.2%
5) TOTAL, REVENUES			85,000.00	85,000.00	134,327.34	167,589.00		
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)			85,000.00	85,000.00	134,327.34	167,589.00		
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)			85,000.00	85,000.00	134,327.34	167,589.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,526,489.40	3,526,489.40		3,526,489.40	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)			3,526,489.40	3,526,489.40		3,526,489.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,526,489.40	3,526,489.40		3,526,489.40		
2) Ending Balance, June 30 (E + F1e)			3,611,489.40	3,611,489.40		3,694,078.40		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,611,489.40	3,611,489.40		3,694,078.40		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	85,000.00	85,000.00	36,738.34	70,000.00	(15,000.00)	-17.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	97,589.00	97,589.00	97,589.00	New
TOTAL, OTHER LOCAL REVENUE			85,000.00	85,000.00	134,327.34	167,589.00	82,589.00	97.2%
TOTAL, REVENUES			85,000.00	85,000.00	134,327.34	167,589.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Los Gatos-Saratoga Union High
Santa Clara County

2025-26 Second Interim
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

43695340000000
Form 20I
G82R18D4EP(2025-26)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	20,000.00	20,000.00	47,395.41	53,200.00	33,200.00	166.0%
5) TOTAL, REVENUES			20,000.00	20,000.00	47,395.41	53,200.00		
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)			20,000.00	20,000.00	47,395.41	53,200.00		
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	275,000.00	275,000.00	0.00	250,000.00	25,000.00	9.1%
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			(275,000.00)	(275,000.00)	0.00	(250,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(255,000.00)	(255,000.00)	47,395.41	(196,800.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,209,347.27	1,209,347.27		1,209,347.27	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)			1,209,347.27	1,209,347.27		1,209,347.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,209,347.27	1,209,347.27		1,209,347.27		
2) Ending Balance, June 30 (E + F1e)			954,347.27	954,347.27		1,012,547.27		
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	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	954,347.27	954,347.27		1,012,547.27		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Interest		8660	20,000.00	20,000.00	14,195.41	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	33,200.00	33,200.00	33,200.00	New
TOTAL, OTHER LOCAL REVENUE			20,000.00	20,000.00	47,395.41	53,200.00	33,200.00	166.0%
TOTAL, REVENUES			20,000.00	20,000.00	47,395.41	53,200.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	275,000.00	275,000.00	0.00	250,000.00	25,000.00	9.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			275,000.00	275,000.00	0.00	250,000.00	25,000.00	9.1%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(275,000.00)	(275,000.00)	0.00	(250,000.00)		

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	150,000.00	150,000.00	308,958.50	398,402.00	248,402.00	165.6%
5) TOTAL, REVENUES			150,000.00	150,000.00	308,958.50	398,402.00		
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	34,347.49	75,495.00	(75,495.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	3,750.00	3,750.00	(3,750.00)	New
6) Capital Outlay		6000-6999	600,000.00	600,000.00	663,083.13	679,545.00	(79,545.00)	-13.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			600,000.00	600,000.00	701,180.62	758,790.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(450,000.00)	(450,000.00)	(392,222.12)	(360,388.00)		
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)			(450,000.00)	(450,000.00)	(392,222.12)	(360,388.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,166,061.00	5,166,061.00		5,166,061.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,166,061.00	5,166,061.00		5,166,061.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,166,061.00	5,166,061.00		5,166,061.00		
2) Ending Balance, June 30 (E + F1e)			4,716,061.00	4,716,061.00		4,805,673.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	1,144,724.15	1,144,724.15		985,934.15		
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	3,571,336.85	3,571,336.85		3,819,738.85		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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	150,000.00	150,000.00	60,556.50	150,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	248,402.00	248,402.00	248,402.00	New
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			150,000.00	150,000.00	308,958.50	398,402.00	248,402.00	165.6%
TOTAL, REVENUES			150,000.00	150,000.00	308,958.50	398,402.00		
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%

Description	Resource Codes	Object Codes	Original Budget (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								
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	15,754.51	56,902.00	(56,902.00)	New
Noncapitalized Equipment		4400	0.00	0.00	18,592.98	18,593.00	(18,593.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	34,347.49	75,495.00	(75,495.00)	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	0.00	0.00	3,750.00	3,750.00	(3,750.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	3,750.00	3,750.00	(3,750.00)	New
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	600,000.00	600,000.00	663,083.13	679,545.00	(79,545.00)	-13.3%
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	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			600,000.00	600,000.00	663,083.13	679,545.00	(79,545.00)	-13.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			600,000.00	600,000.00	701,180.62	758,790.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	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	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	985,934.15
Total, Restricted Balance		985,934.15

Description	Resource Codes	Object Codes	Original Budget (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	165,000.00	165,000.00	172,992.70	225,467.00	60,467.00	36.6%
5) TOTAL, REVENUES			165,000.00	165,000.00	172,992.70	225,467.00		
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	60,000.00	60,000.00	0.00	13,600.00	46,400.00	77.3%
6) Capital Outlay		6000-6999	0.00	30,000.00	26,477.00	30,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			60,000.00	90,000.00	26,477.00	43,600.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			105,000.00	75,000.00	146,515.70	181,867.00		
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)			105,000.00	75,000.00	146,515.70	181,867.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	803,423.70	803,423.70		803,423.70	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)			803,423.70	803,423.70		803,423.70		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			803,423.70	803,423.70		803,423.70		
2) Ending Balance, June 30 (E + F1e)			908,423.70	878,423.70		985,290.70		
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	891,171.28	861,171.28		957,571.28		
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	17,252.42	17,252.42		27,719.42		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	8,505.46	15,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	10,467.00	10,467.00	10,467.00	New
Fees and Contracts								
Mitigation/Developer Fees		8681	150,000.00	150,000.00	154,020.24	200,000.00	50,000.00	33.3%
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			165,000.00	165,000.00	172,992.70	225,467.00	60,467.00	36.6%
TOTAL, REVENUES			165,000.00	165,000.00	172,992.70	225,467.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	60,000.00	60,000.00	0.00	13,600.00	46,400.00	77.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			60,000.00	60,000.00	0.00	13,600.00	46,400.00	77.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	30,000.00	26,477.00	30,000.00	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	30,000.00	26,477.00	30,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			60,000.00	90,000.00	26,477.00	43,600.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								

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

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	957,571.28
Total, Restricted Balance		957,571.28

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)
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	1,099,105.50	1,099,105.50	847,379.89	1,868,601.50	769,496.00	70.0%
5) TOTAL, REVENUES			1,099,105.50	1,099,105.50	847,379.89	1,868,601.50		
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	662.36	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	61.27	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	18,886.28	40,250.00	(40,250.00)	New
5) Services and Other Operating Expenditures		5000-5999	130,000.00	130,000.00	426,576.95	729,220.00	(599,220.00)	-460.9%
6) Capital Outlay		6000-6999	100,000.00	100,000.00	492,277.84	715,688.00	(615,688.00)	-615.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			230,000.00	230,000.00	938,464.70	1,485,158.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			869,105.50	869,105.50	(91,084.81)	383,443.50		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,550,000.00	2,757,000.00	0.00	206,646.70	(2,550,353.30)	-92.5%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,550,000.00	2,757,000.00	0.00	206,646.70		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,419,105.50	3,626,105.50	(91,084.81)	590,090.20		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,133,023.17	14,133,023.17		14,133,023.17	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)			14,133,023.17	14,133,023.17		14,133,023.17		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,133,023.17	14,133,023.17		14,133,023.17		
2) Ending Balance, June 30 (E + F1e)			17,552,128.67	17,759,128.67		14,723,113.37		
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	17,679,270.89	17,886,270.89		14,217,139.59		
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		505,973.78		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(127,142.22)	(127,142.22)		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	260,000.00	260,000.00	266,965.50	396,380.00	136,380.00	52.5%
Interest		8660	175,000.00	175,000.00	83,636.39	175,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	316,058.00	633,116.00	633,116.00	New
Other Local Revenue								
All Other Local Revenue		8699	664,105.50	664,105.50	180,720.00	664,105.50	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,099,105.50	1,099,105.50	847,379.89	1,868,601.50	769,496.00	70.0%
TOTAL, REVENUES			1,099,105.50	1,099,105.50	847,379.89	1,868,601.50		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	662.36	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	662.36	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	50.67	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	.33	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	10.27	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	61.27	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	18,886.28	40,000.00	(40,000.00)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	250.00	(250.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	18,886.28	40,250.00	(40,250.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	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	130,000.00	130,000.00	233,946.45	359,875.00	(229,875.00)	-176.8%
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	192,630.50	369,345.00	(369,345.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			130,000.00	130,000.00	426,576.95	729,220.00	(599,220.00)	-460.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	328,403.22	524,511.00	(524,511.00)	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	43,787.64	71,090.00	(71,090.00)	New
Equipment Replacement		6500	100,000.00	100,000.00	120,086.98	120,087.00	(20,087.00)	-20.1%
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			100,000.00	100,000.00	492,277.84	715,688.00	(615,688.00)	-615.7%
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			230,000.00	230,000.00	938,464.70	1,485,158.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,550,000.00	2,757,000.00	0.00	206,646.70	(2,550,353.30)	-92.5%
(a) TOTAL, INTERFUND TRANSFERS IN			2,550,000.00	2,757,000.00	0.00	206,646.70	(2,550,353.30)	-92.5%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from 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)			2,550,000.00	2,757,000.00	0.00	206,646.70		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	14,217,139.59
Total, Restricted Balance		14,217,139.59

Description	Resource Codes	Object Codes	Original Budget (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	40,645.00	40,645.00	4,691.19	40,645.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,182,357.00	16,182,357.00	3,105,507.67	16,330,541.00	148,184.00	0.9%
5) TOTAL, REVENUES			16,223,002.00	16,223,002.00	3,110,198.86	16,371,186.00		
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	12,533,678.00	12,533,678.00	5,346,280.00	12,533,678.00	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			12,533,678.00	12,533,678.00	5,346,280.00	12,533,678.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,689,324.00	3,689,324.00	(2,236,081.14)	3,837,508.00		
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)			3,689,324.00	3,689,324.00	(2,236,081.14)	3,837,508.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,118,068.56	4,118,068.56		4,118,068.56	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,118,068.56	4,118,068.56		4,118,068.56		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,118,068.56	4,118,068.56		4,118,068.56		
2) Ending Balance, June 30 (E + F1e)			7,807,392.56	7,807,392.56		7,955,576.56		
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	7,950,553.48	7,950,553.48		7,950,553.48		
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		5,023.08		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(143,160.92)	(143,160.92)		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	40,645.00	40,645.00	4,691.19	40,645.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			40,645.00	40,645.00	4,691.19	40,645.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	11,279,998.00	11,279,998.00	2,835,799.39	11,279,998.00	0.00	0.0%
Unsecured Roll		8612	116,405.00	116,405.00	30,655.55	116,405.00	0.00	0.0%
Prior Years' Taxes		8613	2,129.00	2,129.00	327.95	2,129.00	0.00	0.0%
Supplemental Taxes		8614	358,969.00	358,969.00	73,469.46	358,969.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	277.00	277.00	21.82	277.00	0.00	0.0%
Interest		8660	91,641.00	91,641.00	17,049.50	91,641.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	148,184.00	148,184.00	148,184.00	New
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	4,332,938.00	4,332,938.00	0.00	4,332,938.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,182,357.00	16,182,357.00	3,105,507.67	16,330,541.00	148,184.00	0.9%
TOTAL, REVENUES			16,223,002.00	16,223,002.00	3,110,198.86	16,371,186.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	9,330,000.00	9,330,000.00	2,440,000.00	9,330,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	3,203,678.00	3,203,678.00	2,906,280.00	3,203,678.00	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)			12,533,678.00	12,533,678.00	5,346,280.00	12,533,678.00	0.00	0.0%
TOTAL, EXPENDITURES			12,533,678.00	12,533,678.00	5,346,280.00	12,533,678.00		
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								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	7,950,553.48
Total, Restricted Balance		7,950,553.48

Description	Resource Codes	Object Codes	Original Budget (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	9,000.00	9,000.00	18,133.46	21,752.00	12,752.00	141.7%
5) TOTAL, REVENUES			9,000.00	9,000.00	18,133.46	21,752.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	2,000.00	2,000.00	(2,000.00)	New
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	2,000.00	2,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			9,000.00	9,000.00	16,133.46	19,752.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			9,000.00	9,000.00	16,133.46	19,752.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	458,298.28	458,298.28		458,298.28	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)			458,298.28	458,298.28		458,298.28		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			458,298.28	458,298.28		458,298.28		
2) Ending Net Position, June 30 (E + F1e)			467,298.28	467,298.28		478,050.28		

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)
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	8,328.34	8,328.34		8,328.34		
c) Unrestricted Net Position		9790	458,969.94	458,969.94		469,721.94		
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	9,000.00	9,000.00	5,381.46	9,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	12,752.00	12,752.00	12,752.00	New
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,000.00	9,000.00	18,133.46	21,752.00	12,752.00	141.7%
TOTAL, REVENUES			9,000.00	9,000.00	18,133.46	21,752.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	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								
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	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	2,000.00	2,000.00	(2,000.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	2,000.00	2,000.00	(2,000.00)	New
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 (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	2,000.00	2,000.00		
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%
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%
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 + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	8,328.34
Total, Restricted Net Position		8,328.34

SACS Web System - SACS V14
2/27/2026 12:23:33 PM 43-69534-0000000

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

Los Gatos-Saratoga Union High **Santa Clara County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (**Warning**) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
13-5314-0-0000-0000-9740	5314	9740	$3,623.70

Explanation: This balance represents a prior-prior-year error in posting unrealized revenue. The resource will be exhausted this fiscal year, and this exception will not carry forward into FY27.

CHK-RESOURCExOBJECTB - (**Informational**) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
13-5314-0-0000-0000-9791	5314	9791	$3,623.70

Explanation: This balance represents a prior-prior-year error in posting unrealized revenue. The resource will be exhausted this fiscal year, and this exception will not carry forward into FY27.

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (**Fatal**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (**Fatal**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (**Warning**) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. **Exception**

FUND	RESOURCE	NEG. EFB
40	0000	($127,142.22)

Explanation: The negative balance is a product of how the SACS system and QSS, the Santa Clara County Office of Education's financial system, processed the Fair Value Adjustment (FVA) to the beginning fund balance made at the direction of our external auditor following completion of the FY25 audit. The FVA financial journal entry interacted with both the Balance Sheet and the Income Statement. The Balance Sheet entries were used by QSS and SACS to reduce the beginning fund balance. As a Balance Sheet entry, this affected the Original Budget, the Board Approved Operating Budget, and the Projected Totals; however, the balancing entries were recorded as revenue on the Income Statement, which only affected the Projected Totals. As a result, the automated calculations in SACS to determine the ending fund balances in the Original Budget and the Board Approved Operating Budget understate the fund balance by the exact amount of the FVA in every fund. The fund balance is correctly stated in the Projected Totals, because both the beginning balance and the revenue adjustments are recorded. We are unable to adjust the revenue entries in the Original Budget and the Board Approved Operating Budget, because they are, by design, frozen for historical reference. We are also unable to selectively adjust beginning fund balances across the three records. This misstatement affects all funds, but in every fund other than Fund 40 and Fund 51, the beginning fund balance was large enough to absorb the reduction without becoming negative. Fund 40 and Fund 51, however, retain the vast majority of their balances as restricted resources, but adjustments to their beginning balances affected their comparatively small unrestricted resources, causing them to become negative and trigger the TRC warning. The Projected Totals in both cases report the true positive ending balances of these funds. In the future, we will resolve this issue by posting any Fair Value Adjustments made at the direction of our external auditors until after the cutoff for Second Interim transactions.

Total of negative resource balances for Fund 40 ($127,142.22)

51	0000	($143,160.92)

Explanation: The negative balance is a product of how the SACS system and QSS, the Santa Clara County Office of Education's financial system, processed the Fair Value Adjustment (FVA) to the beginning fund balance made at the direction of our external auditor following completion of the FY25 audit. The FVA financial journal entry interacted with both the Balance Sheet and the Income Statement. The Balance Sheet entries were used by QSS and SACS to reduce the beginning fund balance. As a Balance Sheet entry, this affected the Original Budget, the Board Approved Operating Budget, and the Projected Totals; however, the balancing entries were recorded as revenue on the Income Statement, which only affected the Projected Totals. As a result, the automated calculations in SACS to determine the ending fund balances in the Original Budget and the Board Approved Operating Budget understate the fund balance by the exact amount of the FVA in every fund. The fund balance is correctly stated in the Projected Totals, because both the beginning balance and the revenue adjustments are recorded. We are unable to adjust the revenue entries in the Original Budget and the Board Approved Operating Budget, because they are, by design, frozen for historical reference. We are also unable to selectively adjust beginning fund balances across the three records. This misstatement affects all funds, but in every fund other than Fund 40 and Fund 51, the beginning fund balance was large enough to absorb the reduction without becoming negative. Fund 40 and Fund 51, however, retain the vast majority of their balances as restricted resources, but adjustments to their beginning balances affected their comparatively small unrestricted resources, causing them to become negative and trigger the TRC warning. The Projected Totals in both cases report the true positive ending balances of these funds. In the future, we will resolve this issue by posting any Fair Value Adjustments made at the direction of our external auditors until after the cutoff for Second Interim transactions.

Total of negative resource balances for Fund 51 ($143,160.92)

EPA-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (**Warning**) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (**Warning**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (**Warning**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (**Warning**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (**Warning**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (**Warning**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (**Warning**) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
40	0000	9790	($127,142.22)

Explanation: The negative balance is a product of how the SACS system and QSS, the Santa Clara County Office of Education's financial system, processed the Fair Value Adjustment (FVA) to the beginning fund balance made at the direction of our external auditor following completion of the FY25 audit. The FVA financial journal entry interacted with both the Balance Sheet and the Income Statement. The Balance Sheet entries were used by QSS and SACS to reduce the beginning fund balance. As a Balance Sheet entry, this affected the Original Budget, the Board Approved Operating Budget, and the Projected Totals; however, the balancing entries were recorded as revenue on the Income Statement, which only affected the Projected Totals. As a result, the automated calculations in SACS to determine the ending fund balances in the Original Budget and the Board Approved Operating Budget understate the fund balance by the exact amount of the FVA in every fund. The fund balance is correctly stated in the Projected Totals, because both the beginning balance and the revenue adjustments are recorded. We are unable to adjust the revenue entries in the Original Budget and the Board Approved Operating Budget, because they are, by design, frozen for historical reference. We are also unable to selectively adjust beginning fund balances across the three records. This misstatement affects all funds, but in every fund other than Fund 40 and Fund 51, the beginning fund balance was large enough to absorb the reduction without becoming negative. Fund 40 and Fund 51, however, retain the vast majority of their balances as restricted resources, but adjustments to their beginning balances affected their comparatively small unrestricted resources, causing them to become negative and trigger the TRC warning. The Projected Totals in both cases report the true positive ending balances of these funds. In the future, we will resolve this issue by posting any Fair Value Adjustments made at the direction of our external auditors until after the cutoff for Second Interim transactions.

51	0000	9790	($143,160.92)

Explanation: The negative balance is a product of how the SACS system and QSS, the Santa Clara County Office of Education's financial system, processed the Fair Value Adjustment (FVA) to the beginning fund balance made at the direction of our external auditor following completion of the FY25 audit. The FVA financial journal entry interacted with both the Balance Sheet and the Income Statement. The Balance Sheet entries were used by QSS and SACS to reduce the beginning fund balance. As a Balance Sheet entry, this affected the Original Budget, the Board Approved Operating Budget, and the Projected Totals; however, the balancing entries were recorded as revenue on the Income Statement, which only affected the Projected Totals. As a result, the automated calculations in SACS to determine the ending fund balances in the Original Budget and the Board Approved Operating Budget understate the fund balance by the exact amount of the FVA in every fund. The fund balance is correctly stated in the Projected Totals, because both the beginning balance and the revenue adjustments are recorded. We are unable to adjust the revenue entries in the Original Budget and the Board Approved Operating Budget, because they are, by design, frozen for historical reference. We are also unable to selectively adjust beginning fund balances across the three records. This misstatement affects all funds, but in every fund other than Fund 40 and Fund 51, the beginning fund balance was large enough to absorb the reduction without becoming negative. Fund 40 and Fund 51, however, retain the vast majority of their balances as restricted resources, but adjustments to their beginning balances affected their comparatively small unrestricted resources, causing them to become negative and trigger the TRC warning. The Projected Totals in both cases report the true positive ending balances of these funds. In the future, we will resolve this issue by posting any Fair Value Adjustments made at the direction of our external auditors until after the cutoff for Second Interim transactions.

PASS-THRU-REV=EXP - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (**Fatal**) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-EXTRACTED-DATA-SOURCE - (**Warning**) - All forms that extract data from a prior reporting period use the same source extraction submission **Passed**

VERSION-CHECK - (**Warning**) - All versions are current. **Passed**

SACS Web System - SACS V14
2/27/2026 12:24:10 PM 43-69534-0000000

Second Interim
Board Approved Operating Budget 2025-26
Technical Review Checks
Phase - All
Display - All Technical Checks

Los Gatos-Saratoga Union High **Santa Clara County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (**Warning**) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
13-5314-0-0000-0000-9740	5314	9740	$3,623.70

Explanation: This balance represents a prior-prior-year error in posting unrealized revenue. The resource will be exhausted this fiscal year, and this exception will not carry forward into FY27.

CHK-RESOURCExOBJECTB - (**Informational**) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
13-5314-0-0000-0000-9791	5314	9791	$3,623.70

Explanation: This balance represents a prior-prior-year error in posting unrealized revenue. The resource will be exhausted this fiscal year, and this exception will not carry forward into FY27.

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (**Warning**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (**Warning**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (**Warning**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (**Warning**) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. **Exception**

FUND	RESOURCE	NEG. EFB
40	0000	($127,142.22)

Explanation: The negative balance is a product of how the SACS system and QSS, the Santa Clara County Office of Education's financial system, processed the Fair Value Adjustment (FVA) to the beginning fund balance made at the direction of our external auditor following completion of the FY25 audit. The FVA financial journal entry interacted with both the Balance Sheet and the Income Statement. The Balance Sheet entries were used by QSS and SACS to reduce the beginning fund balance. As a Balance Sheet entry, this affected the Original Budget, the Board Approved Operating Budget, and the Projected Totals; however, the balancing entries were recorded as revenue on the Income Statement, which only affected the Projected Totals. As a result, the automated calculations in SACS to determine the ending fund balances in the Original Budget and the Board Approved Operating Budget understate the fund balance by the exact amount of the FVA in every fund. The fund balance is correctly stated in the Projected Totals, because both the beginning balance and the revenue adjustments are recorded. We are unable to adjust the revenue entries in the Original Budget and the Board Approved Operating Budget, because they are, by design, frozen for historical reference. We are also unable to selectively adjust beginning fund balances across the three records. This misstatement affects all funds, but in every fund other than Fund 40 and Fund 51, the beginning fund balance was large enough to absorb the reduction without becoming negative. Fund 40 and Fund 51, however, retain the vast majority of their balances as restricted resources, but adjustments to their beginning balances affected their comparatively small unrestricted resources, causing them to become negative and trigger the TRC warning. The Projected Totals in both cases report the true positive ending balances of these funds. In the future, we will resolve this issue by posting any Fair Value Adjustments made at the direction of our external auditors until after the cutoff for Second Interim transactions.

Total of negative resource balances for Fund 40 ($127,142.22)

51	0000	($143,160.92)

Explanation: The negative balance is a product of how the SACS system and QSS, the Santa Clara County Office of Education's financial system, processed the Fair Value Adjustment (FVA) to the beginning fund balance made at the direction of our external auditor following completion of the FY25 audit. The FVA financial journal entry interacted with both the Balance Sheet and the Income Statement. The Balance Sheet entries were used by QSS and SACS to reduce the beginning fund balance. As a Balance Sheet entry, this affected the Original Budget, the Board Approved Operating Budget, and the Projected Totals; however, the balancing entries were recorded as revenue on the Income Statement, which only affected the Projected Totals. As a result, the automated calculations in SACS to determine the ending fund balances in the Original Budget and the Board Approved Operating Budget understate the fund balance by the exact amount of the FVA in every fund. The fund balance is correctly stated in the Projected Totals, because both the beginning balance and the revenue adjustments are recorded. We are unable to adjust the revenue entries in the Original Budget and the Board Approved Operating Budget, because they are, by design, frozen for historical reference. We are also unable to selectively adjust beginning fund balances across the three records. This misstatement affects all funds, but in every fund other than Fund 40 and Fund 51, the beginning fund balance was large enough to absorb the reduction without becoming negative. Fund 40 and Fund 51, however, retain the vast majority of their balances as restricted resources, but adjustments to their beginning balances affected their comparatively small unrestricted resources, causing them to become negative and trigger the TRC warning. The Projected Totals in both cases report the true positive ending balances of these funds. In the future, we will resolve this issue by posting any Fair Value Adjustments made at the direction of our external auditors until after the cutoff for Second Interim transactions.

Total of negative resource balances for Fund 51 ($143,160.92)

EPA-CONTRIB - (**Warning**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (**Warning**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (**Warning**) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (**Warning**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (**Warning**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (**Warning**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (**Warning**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (**Warning**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (**Warning**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (**Warning**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (**Warning**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (**Warning**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (**Warning**) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
40	0000	9790	($127,142.22)

Explanation: The negative balance is a product of how the SACS system and QSS, the Santa Clara County Office of Education's financial system, processed the Fair Value Adjustment (FVA) to the beginning fund balance made at the direction of our external auditor following completion of the FY25 audit. The FVA financial journal entry interacted with both the Balance Sheet and the Income Statement. The Balance Sheet entries were used by QSS and SACS to reduce the beginning fund balance. As a Balance Sheet entry, this affected the Original Budget, the Board Approved Operating Budget, and the Projected Totals; however, the balancing entries were recorded as revenue on the Income Statement, which only affected the Projected Totals. As a result, the automated calculations in SACS to determine the ending fund balances in the Original Budget and the Board Approved Operating Budget understate the fund balance by the exact amount of the FVA in every fund. The fund balance is correctly stated in the Projected Totals, because both the beginning balance and the revenue adjustments are recorded. We are unable to adjust the revenue entries in the Original Budget and the Board Approved Operating Budget, because they are, by design, frozen for historical reference. We are also unable to selectively adjust beginning fund balances across the three records. This misstatement affects all funds, but in every fund other than Fund 40 and Fund 51, the beginning fund balance was large enough to absorb the reduction without becoming negative. Fund 40 and Fund 51, however, retain the vast majority of their balances as restricted resources, but adjustments to their beginning balances affected their comparatively small unrestricted resources, causing them to become negative and trigger the TRC warning. The Projected Totals in both cases report the true positive ending balances of these funds. In the future, we will resolve this issue by posting any Fair Value Adjustments made at the direction of our external auditors until after the cutoff for Second Interim transactions.

51	0000	9790	($143,160.92)

Explanation: The negative balance is a product of how the SACS system and QSS, the Santa Clara County Office of Education's financial system, processed the Fair Value Adjustment (FVA) to the beginning fund balance made at the direction of our external auditor following completion of the FY25 audit. The FVA financial journal entry interacted with both the Balance Sheet and the Income Statement. The Balance Sheet entries were used by QSS and SACS to reduce the beginning fund balance. As a Balance Sheet entry, this affected the Original Budget, the Board Approved Operating Budget, and the Projected Totals; however, the balancing entries were recorded as revenue on the Income Statement, which only affected the Projected Totals. As a result, the automated calculations in SACS to determine the ending fund balances in the Original Budget and the Board Approved Operating Budget understate the fund balance by the exact amount of the FVA in every fund. The fund balance is correctly stated in the Projected Totals, because both the beginning balance and the revenue adjustments are recorded. We are unable to adjust the revenue entries in the Original Budget and the Board Approved Operating Budget, because they are, by design, frozen for historical reference. We are also unable to selectively adjust beginning fund balances across the three records. This misstatement affects all funds, but in every fund other than Fund 40 and Fund 51, the beginning fund balance was large enough to absorb the reduction without becoming negative. Fund 40 and Fund 51, however, retain the vast majority of their balances as restricted resources, but adjustments to their beginning balances affected their comparatively small unrestricted resources, causing them to become negative and trigger the TRC warning. The Projected Totals in both cases report the true positive ending balances of these funds. In the future, we will resolve this issue by posting any Fair Value Adjustments made at the direction of our external auditors until after the cutoff for Second Interim transactions.

PASS-THRU-REV=EXP - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (**Fatal**) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-EXTRACTED-DATA-SOURCE - (**Warning**) - All forms that extract data from a prior reporting period use the same source extraction submission **Passed**

VERSION-CHECK - (**Warning**) - All versions are current. **Passed**

SACS Web System - SACS V14
2/27/2026 12:22:57 PM 43-69534-0000000

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

Los Gatos-Saratoga Union High **Santa Clara County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (**Informational**) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
13-5314-0-0000-0000-9791	5314	9791	$3,623.70

Explanation: This balance represents a prior-prior-year error in posting unrealized revenue. The resource will be exhausted this fiscal year, and this exception will not carry forward into FY27.

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CONTRIB-RESTR-REV - (**Warning**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (**Warning**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EPA-CONTRIB - (**Warning**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

INTERFD-DIR-COST - (**Warning**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (**Warning**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (**Warning**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (**Warning**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (**Warning**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (**Warning**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (**Warning**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (**Warning**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (**Warning**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-EXTRACTED-DATA-SOURCE - (**Warning**) - All forms that extract data from a prior reporting period use the same source extraction submission **Passed**

VERSION-CHECK - (**Warning**) - All versions are current. **Passed**

SACS Web System - SACS V14
2/27/2026 12:22:28 PM 43-69534-0000000

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

Los Gatos-Saratoga Union High **Santa Clara County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (**Informational**) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
13-5314-0-0000-0000-9791	5314	9791	$3,623.70

Explanation: This balance represents a prior-prior-year error in posting unrealized revenue. The resource will be exhausted this fiscal year, and this exception will not carry forward into FY27.

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (**Fatal**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (**Fatal**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (**Warning**) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (**Warning**) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (**Warning**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (**Warning**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (**Warning**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (**Warning**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (**Warning**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (**Warning**) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (**Fatal**) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (**Fatal**) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

CS-YES-NO - (**Fatal**) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (**Fatal**) - Average Daily Attendance data (Form AI) must be provided. **Passed**

CASHFLOW-PROVIDE - (**Warning**) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) **Passed**

CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-EXTRACTED-DATA-SOURCE - (**Warning**) - All forms that extract data from a prior reporting period use the same source extraction submission	**Passed**
CHK-UNBALANCED-A - (**Warning**) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	**Passed**
CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	**Passed**
CS-PROVIDE - (**Fatal**) - The Criteria and Standards Review (Form 01CSI) has been provided.	**Passed**
FORM01-PROVIDE - (**Fatal**) - Form 01 (Form 01I) must be opened and saved.	**Passed**
INTERIM-CERT-PROVIDE - (**Fatal**) - Interim Certification (Form CI) must be provided.	**Passed**
MYP-PROVIDE - (**Warning**) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)	**Passed**
MYPIO-PROVIDE - (**Warning**) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.)	**Passed**
VERSION-CHECK - (**Warning**) - All versions are current.	**Passed**

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2025-26)				
District Regular	2,998.25	2,985.94		
Charter School	0.00	0.00		
Total ADA	**2,998.25**	**2,985.94**	**(.4%)**	**Met**
1st Subsequent Year (2026-27)				
District Regular	2,808.00	2,808.00		
Charter School				
Total ADA	**2,808.00**	**2,808.00**	**0.0%**	**Met**
2nd Subsequent Year (2027-28)				
District Regular	2,760.00	2,760.00		
Charter School				
Total ADA	**2,760.00**	**2,760.00**	**0.0%**	**Met**

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment First Interim (Form 01CSI, Item 2A)	Enrollment Second Interim CALPADS/Projected	Percent Change	Status
Current Year (2025-26)				
District Regular	3,028.00	3,011.00		
Charter School				
Total Enrollment	**3,028.00**	**3,011.00**	**(.6%)**	**Met**
1st Subsequent Year (2026-27)				
District Regular	2,955.00	2,960.00		
Charter School				
Total Enrollment	**2,955.00**	**2,960.00**	**.2%**	**Met**
2nd Subsequent Year (2027-28)				
District Regular	2,905.00	2,910.00		
Charter School				
Total Enrollment	**2,905.00**	**2,910.00**	**.2%**	**Met**

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2022-23)			
District Regular	3,073	3,269	
Charter School			
Total ADA/Enrollment	**3,073**	**3,269**	**94.0%**
Second Prior Year (2023-24)			
District Regular	3,004	3,183	
Charter School			
Total ADA/Enrollment	**3,004**	**3,183**	**94.4%**
First Prior Year (2024-25)			
District Regular	2,896	3,084	
Charter School	0		
Total ADA/Enrollment	**2,896**	**3,084**	**93.9%**
		Historical Average Ratio:	94.1%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**94.6%**

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 (Form AI, Lines A4 and C4)	Enrollment CALPADS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2025-26)				
District Regular	2,857	3,011		
Charter School	0			
Total ADA/Enrollment	**2,857**	**3,011**	**94.9%**	**Not Met**
1st Subsequent Year (2026-27)				
District Regular	2,808	2,960		
Charter School				
Total ADA/Enrollment	**2,808**	**2,960**	**94.9%**	**Not Met**
2nd Subsequent Year (2027-28)				
District Regular	2,760	2,910		
Charter School				
Total ADA/Enrollment	**2,760**	**2,910**	**94.8%**	**Not Met**

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

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

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

Explanation:
(required if NOT met)

The current year data is informed by certified P-1 data for enrollment and ADA. As attendance has rebounded since the pandemic, the District has adopted the practice of using the current year ADA percentage when doing projections.

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 (Form 01CSI, Item 4A)	Second Interim Projected Year Totals	Percent Change	Status
Current Year (2025-26)	70,192,461.00	70,351,161.00	.2%	Met
1st Subsequent Year (2026-27)	73,419,878.00	73,580,928.00	.2%	Met
2nd Subsequent Year (2027-28)	76,808,667.00	76,972,184.00	.2%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2022-23)	43,640,907.16	50,891,115.32	85.8%
Second Prior Year (2023-24)	46,390,004.03	54,992,437.12	84.4%
First Prior Year (2024-25)	49,245,666.64	56,064,274.87	87.8%
		Historical Average Ratio:	86.0%

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**83.0% to 89.0%**	**83.0% to 89.0%**	**83.0% to 89.0%**

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) Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Current Year (2025-26)	52,483,885.00	59,286,587.66	88.5%	Met
1st Subsequent Year (2026-27)	53,786,604.34	61,700,359.06	87.2%	Met
2nd Subsequent Year (2027-28)	55,235,101.43	63,358,586.02	87.2%	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 MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2025-26)	865,212.00	865,212.00	0.0%	No
1st Subsequent Year (2026-27)	865,212.00	865,212.00	0.0%	No
2nd Subsequent Year (2027-28)	865,212.00	865,212.00	0.0%	No

Explanation: (required if Yes)

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

Current Year (2025-26)	5,798,885.00	6,106,890.00	5.3%	Yes
1st Subsequent Year (2026-27)	4,866,141.61	4,594,968.47	-5.6%	Yes
2nd Subsequent Year (2027-28)	4,866,999.84	4,567,270.15	-6.2%	Yes

Explanation: (required if Yes) The district's rate of enrollment decline is projected to exceed the increase per ADA state funding, so state revenue is projected to fall.

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

Current Year (2025-26)	7,784,647.68	8,155,453.68	4.8%	No
1st Subsequent Year (2026-27)	7,872,236.51	8,249,532.27	4.8%	No
2nd Subsequent Year (2027-28)	7,978,376.92	8,338,451.75	4.5%	No

Explanation: (required if Yes)

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

Current Year (2025-26)	2,343,124.87	2,315,126.52	-1.2%	No
1st Subsequent Year (2026-27)	1,662,062.67	1,989,762.58	19.7%	Yes
2nd Subsequent Year (2027-28)	1,673,293.01	2,043,506.92	22.1%	Yes

Explanation: (required if Yes) The District anticipates spending a CTEIG grant in future years that was not included in First Interim.

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

Current Year (2025-26)	14,373,641.77	14,770,903.53	2.8%	No
1st Subsequent Year (2026-27)	14,182,994.39	15,194,682.09	7.1%	Yes
2nd Subsequent Year (2027-28)	14,567,512.41	15,591,379.07	7.0%	Yes

Explanation: (required if Yes) Energy costs and contract services for special education services are projected to exceed California CPA, and those increases have been included in the Second Interim.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2025-26)	14,448,744.68	15,127,555.68	4.7%	Met
1st Subsequent Year (2026-27)	13,603,590.12	13,709,712.74	.8%	Met
2nd Subsequent Year (2027-28)	13,710,588.76	13,770,933.90	.4%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2025-26)	16,716,766.64	17,086,030.05	2.2%	Met
1st Subsequent Year (2026-27)	15,845,057.06	17,184,444.67	8.5%	Not Met
2nd Subsequent Year (2027-28)	16,240,805.42	17,634,885.99	8.6%	Not Met

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

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

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

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

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

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

1b. STANDARD 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)

The District anticipates spending a CTEIG grant in future years that was not included in First Interim.

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

Energy costs and contract services for special education services are projected to exceed California CPA, and those increases have been included in the Second Interim.

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 Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	2,469,697.08	2,550,353.30	Met
2.	First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		2,544,585.30	

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Available Reserve Percentages (Criterion 10C, Line 9)	11.6%	11.3%	12.3%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	**3.9%**	**3.8%**	**4.1%**

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals: Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Projected Year Totals: Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2025-26)	867,288.80	59,722,941.66	N/A	Met
1st Subsequent Year (2026-27)	(23,221.47)	62,136,713.06	0.0%	Met
2nd Subsequent Year (2027-28)	1,142,810.27	63,794,940.02	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

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 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2025-26)	7,604,246.77	Met
1st Subsequent Year (2026-27)	7,439,265.89	Met
2nd Subsequent Year (2027-28)	8,432,949.88	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2025-26)	7,686,886.74	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	2,857	2,634	2,473
District's Reserve Standard Percentage Level:	**3%**	**3%**	**3%**

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

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

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

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

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

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)	87,370,758.39	89,113,282.32	91,407,094.70
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)	87,370,758.39	89,113,282.32	91,407,094.70

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	2,621,122.75	2,673,398.47	2,742,212.84
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)**	**2,621,122.75**	**2,673,398.47**	**2,742,212.84**

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)		Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00	0.00	0.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	6,433,948.59	6,410,727.12	7,553,537.39
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	3,694,078.40	3,694,078.40	3,694,078.40
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8.	District's Available Reserve Amount (Lines C1 thru C7)	10,128,026.99	10,104,805.52	11,247,615.79
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	11.59%	11.34%	12.30%
	District's Reserve Standard (Section 10B, Line 7):	**2,621,122.75**	**2,673,398.47**	**2,742,212.84**
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget? — No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent? — 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 District has used the Student Support and Professional Development Discretionary Block Grant for ongoing expenses during FY26. Property tax revenue is projected to grow enough to fully replace the SSPDDBG in FY27.

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

As a Basic Aid district, the District routinely needs to use interfund borrowing for cash flow purposes during the first half of the year, until December property tax payments are received.

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)	(17,385,154.52)	(15,059,895.22)	-13.4%	(2,325,259.30)	Not Met
1st Subsequent Year (2026-27)	(17,196,040.00)	(17,213,499.00)	.1%	17,459.00	Met
2nd Subsequent Year (2027-28)	(17,870,267.00)	(17,906,000.00)	.2%	35,733.00	Met
1b. **Transfers In, General Fund ***					
Current Year (2025-26)	275,000.00	250,000.00	-9.1%	(25,000.00)	Not Met
1st Subsequent Year (2026-27)	275,000.00	250,000.00	-9.1%	(25,000.00)	Not Met
2nd Subsequent Year (2027-28)	275,000.00	250,000.00	-9.1%	(25,000.00)	Not Met
1c. **Transfers Out, General Fund ***					
Current Year (2025-26)	3,593,354.00	1,043,000.70	-71.0%	(2,550,353.30)	Not Met
1st Subsequent Year (2026-27)	3,593,354.00	1,043,000.70	-71.0%	(2,550,353.30)	Not Met
2nd Subsequent Year (2027-28)	3,593,354.00	1,043,000.70	-71.0%	(2,550,353.30)	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

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

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

Explanation:
(required if NOT met)

In an effort to end its structural deficit, the District has chosen to redirect its RDA Pass-Thru revenue that is restricted to facilities purposes. Instead of transferring these funds to Fund 14 (Deferred Maintenance) and Fund 40 (Special Reserve for Capital Outlay), the District will now retain a portion of these funds in the General Fund and use them to fulfill the Routine Restricted Maintenance requirement, thereby relieving an equivalent contribution from unrestricted resources.

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)

Retiree benefit expenses have declined due to lower than anticipated retirements in FY25 and retirees leaving the plan sooner than expected, so a smaller than anticipate transfer from Fund 20 (Retiree Benefits) will be necessary this year to cover OPEB costs during FY26.

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)

In an effort to end its structural deficit, the District has chosen to redirect its RDA Pass-Thru revenue that is restricted to facilities purposes. Instead of transferring these funds to Fund 14 (Deferred Maintenance) and Fund 40 (Special Reserve for Capital Outlay), the District will now retain a portion of these funds in the General Fund and use them to fulfill the Routine Restricted Maintenance requirement, thereby relieving an equivalent contribution from unrestricted resources.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payment for the current fiscal year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

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

   b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? — No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2025
Leases				
Certificates of Participation				
General Obligation Bonds	19	Fund 51 Bond Tax Collections	Fund 51 Bond Payments	81,421,216
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				81,421,216

Type of Commitment (continued)	Prior Year (2024-25) Annual Payment (P & I)	Current Year (2025-26) Annual Payment (P & I)	1st Subsequent Year (2026-27) Annual Payment (P & I)	2nd Subsequent Year (2027-28) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	5,292,446	4,693,924	5,598,750	5,791,475
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	5,292,446	4,693,924	5,598,750	5,791,475
Has total annual payment increased over prior year (2024-25)?		**No**	**Yes**	**Yes**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Payments on the District's General Obligation bonds are funded directly by property tax assessments specific to that purpose.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities? No

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

2 OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	5,865,301.00	6,346,964.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	5,865,301.00	6,346,964.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2024	Jun 30, 2024

3 OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2025-26)	581,450.00	517,584.00
1st Subsequent Year (2026-27)	581,450.00	517,584.00
2nd Subsequent Year (2027-28)	581,450.00	517,584.00
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)	275,000.00	250,000.00
1st Subsequent Year (2026-27)	275,000.00	250,000.00
2nd Subsequent Year (2027-28)	275,000.00	250,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2025-26)	275,000.00	250,000.00
1st Subsequent Year (2026-27)	275,000.00	250,000.00
2nd Subsequent Year (2027-28)	275,000.00	250,000.00
d. Number of retirees receiving OPEB benefits		
Current Year (2025-26)	18	14
1st Subsequent Year (2026-27)	20	18
2nd Subsequent Year (2027-28)	20	18

4. Comments:

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

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

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

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

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

2 Self-Insurance Liabilities

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

3 Self-Insurance Contributions

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

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

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

4 Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	181.00	178.50	178.50	178.50

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

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

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

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled? No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

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

Certificated (Non-management) Health and Welfare (H&W) Benefits		Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	5,051,030	5,505,622	6,001,128
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year	9.0%	9.0%	9.0%

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

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?	No		
If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Certificated (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year	1.3%	1.3%	1.3%

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Certificated (Non-management) Attrition (layoffs and retirements)			
1. Are savings from attrition included in the interim and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

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? Yes

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	119.00	122.40	122.40	122.40

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

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

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

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled? No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes		
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

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

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

		Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	2,435,770	2,654,622	2,893,938
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year	9.0%	9.0%	9.0%

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

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?		No		
	If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

		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?	Yes	Yes	Yes
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year	2.0%	2.0%	2.0%

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

		Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are savings from attrition included in the interim and MYPs?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

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? Yes

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	26.00	25.00	25.00	25.00

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled? No

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

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

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review