



OAKLAND UNIFIED
SCHOOL DISTRICT

Community Schools, Thriving Students

**SECOND INTERIM
2025 - 2026
FISCAL YEAR**

**PREPARED FOR BOARD OF
EDUCATION MEETING
MARCH 11, 2026**

Board Office Use: Legislative File Info.	
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Introduction Date	3/11/2026
Enactment Number	26-0432
Enactment Date	3/11/2026 CJH



Board Cover Memorandum

To Board of Education

From Dr. Denise Saddler, Interim Superintendent
Ryan Nguyen, Chief Finance Officer

Meeting Date March 11, 2026

Subject Second Interim - Fiscal Year 2025-26 as of January 31, 2026

Ask of the Board Approval by the Board of Education of Resolution No. 2526-0134– Second Interim Financial Report and authorization for submission to the Alameda County Superintendent of Schools with a “Qualified” certification based upon the Oakland Unified School District’s Fiscal Year 2025-26 Second Interim report.

Background The California Education Code Sections 42130, 43131, (a)(1), and 43131,(a)(2), require school districts to prepare a financial and budgetary report for the period ending January 31st of each year. This report must certify whether the district is able to meet its financial obligation for the remainder of the fiscal year and meet any multi-year commitments. The District’s “Qualified” certification signifies that, based on revised projections, the District may not meet its current and multi-year commitments. At First Interim, the District’s projected ending fund balance declined from Budget Adoption, and at Second Interim, is reflecting improved outcomes.

The impact of the Superintendent’s leadership, Board’s decisions, and the strategic planning and execution of District plans and programs with community engagement are critical in this journey to achieve and maintain fiscal and operational stability.

Discussion Adoption by the Board of Education of Resolution No. 2425-0211 - Approving District's Second Interim Financial Report for Fiscal Year 2025-26, inclusive of the local control funding formula budget overview for parents required pursuant to Education Code Section 52064.1, and Certification of said Report to the Alameda County Superintendent of Schools as "Qualified."

The District is submitting its 2025-26 Second Interim Report with a projected Unrestricted General Fund ending fund balance of \$32,587,121.08 and \$148,363,550.37 for the Restricted General Fund. These balances do include required or designated reserves for the Unrestricted General Fund which are reflected on the Form 01 Financial Report. The summary of Revenues, Expenditures, and ending Fund Balance Summary for All Funds as of the 2025-26 Second Interim Period is as follows, and the details are listed on the respective reports included in this submission.

OUSD 2025-26 Second Interim Summary of Revenue, Expenditures, and Fund Balance of All Funds					
<i>Fund / SACS Form</i>	<i>Revenues</i>	<i>Expenditures</i>	<i>Excess/ (Deficiency)</i>	<i>2025-26 Beginning Fund Balance</i>	<i>2025-26 Ending Fund Balance</i>
Fund 01 - General Fund - Unrestricted	\$ 404,691,585	\$ 425,275,066	\$ (20,583,481)	\$ 53,170,602	\$ 32,587,121
Fund 01 - General Fund - Restricted	\$ 455,702,203	\$ 540,691,597	\$ (84,989,394)	\$ 200,777,711	\$ 115,776,429
Fund 11 - Adult Education	\$ 5,476,125	\$ 5,688,356	\$ (212,231)	\$ 239,165	\$ 26,934
Fund 12 - Child Development	\$ 51,084,301	\$ 52,784,609	\$ (1,700,308)	\$ 22,501,086	\$ 20,800,778
Fund 13 - Student Nutrition	\$ 32,679,027	\$ 44,754,468	\$ (12,075,441)	\$ 43,536,662	\$ 31,461,221
Fund 14 - Deferred Maintenance	\$ 3,059,606	\$ 3,929,442	\$ (869,836)	\$ 1,931,138	\$ 1,061,302
Fund 21 - Building Fund	\$ 8,400,977	\$ 124,860,037	\$ (116,459,060)	\$ 225,821,885	\$ 109,362,825
Fund 25 - Capital Facilities Fund	\$ 1,141,362	\$ 8,714,774	\$ (7,573,412)	\$ 23,165,429	\$ 15,592,017
Fund 35 - County Schools Facility Fund	\$ 17,090,321	\$ 2,213,585	\$ 14,876,736	\$ 9,295,635	\$ 24,172,371
Fund 40 - Special Reserve Fund for Capital Outlay	\$ 220,597	\$ 2,582,604	\$ (2,362,007)	\$ 4,309,274	\$ 1,947,267
Fund 51 - Bond Interest and Redemption Fund	\$ 95,520,717	\$ 107,568,449	\$ (12,047,732)	\$ 113,857,961	\$ 101,810,229
Fund 67 - Self Insurance Fund	\$ 30,559,510	\$ 32,160,223	\$ (1,600,713)	\$ 1,603,971	\$ 3,259
Total All Funds	\$ 1,105,626,330	\$ 1,351,223,210	\$ (245,596,880)	\$ 700,210,521	\$ 454,601,754

The District has also included, as part of its Multi-Year Projection report, a revised Cost of Living Adjustment Projections of 2.3% for the 2025-26 Budget year and a 2.41% and 3.06% COLA for the 2026-27 and 2027-28 years. Expenditures continue to exceed the COLA, and the District continues to balance the budget amid planned, rising costs and investments.

The District recently received approval of its 2025-26 budget on November 1, 2025, after receiving a Conditional Approval of the Budget in September. The District, in coordination with the County Office of Education, was required, as cited in the Conditional Approval letter, to follow the following steps and meet the following deadlines to ensure action and progress in addressing the District’s current year and projected budget deficits in 2025-26.

Recommendations from Alameda County Office of Education Superintendent:

- Engage Fiscal Experts: The recent addition of the HYA Team adds significant fiscal expertise. These individuals have supported other districts in fiscal distress. Please listen and take their guidance seriously.
- Monitor Cash and Expenses: Maintain ongoing contact with the ACOE Fiscal Team to continuously track all fund and cash balances of the District;

encumber all contracts and other obligations; prepare appropriate cashflow analyses and monthly or quarterly budget revisions; and appropriately record all receivables and payables.

- Move from Plan to Action: Immediately present the Board with a proposal for addressing the fiscal conditions that resulted in the determination that the District may not be able to meet its financial obligations, including recommended actions based on sound fiscal projections and without over-reliance on one-time funds.
- Restructure the OUSD Budget: Increase transparency and the ability to effectively maximize funds by changing internal budgeting practices—especially budgeting most restricted dollars first, budgeting to spend this year’s dollars on this year’s students, moving unassigned dollars below the line, and simplifying structures to mirror recent changes away from site-based Budgeting. As the Board considers and enacts future actions, the following factors should be weighed in consideration of the timing of these hard decisions:
 - Collective Bargaining: The Board cannot authorize future compensation increases without corresponding tradeoffs. We share this Board’s belief in retaining great staff. However, sustainable compensation requires offsetting reductions elsewhere.
 - Staffing Calendar: School employees are legally entitled to notice of changes in the spring prior to implementation. This narrows the window for structural staffing adjustments.
 - Second Interim: Avoiding further fiscal uncertainty and intervention depends on the Board acting within the timelines established with its First Interim MYP, and as approved in Resolution No. 2526-0177A, ensuring solutions are implemented within the 2025–26 Second Interim Report.

Timeline of OUSD’s Recent Board Actions addressing Structural Deficit:

- December 10, 2025 Board Meeting: The Board approved Resolution No. 2526-0177A, Scenario 3, which includes the following actions: 2025-26 Immediate Emergency Strategies to Restore the Fund Balance
 - a. Spending and Hiring Freezes: The Board implemented a hiring freeze and a six-week freeze on new contracts and non-essential expenditures to generate immediate savings.
 - b. Mid-Year Reductions: Approximately \$17 million in mid-year cuts were approved, including \$10 million from hiring freezes and \$7 million from reductions to central office and school site budgets.
 - c. Revenue Generation: The district is counting on \$10 million in new revenue by increasing student attendance by 2%. While attendance is up 1.8% as of December 2025, fiscal experts have warned against relying on these gains as a primary solvency measure.
- Structural “Scenario 3” Plan The Board approved a broader \$102.5 million reduction plan (Scenario 3) to address the structural deficit for 2026-27:

- a. School Site Reductions: A 7.5% to 10% cut across all school site budgets, totaling roughly \$32 million.
 - b. Central Office Overhaul: Approximately \$21 million to \$32 million in total cuts to central office staffing and operations, including legal, finance, and human resources.
 - c. Special Education Cuts: A proposed 10%, approximately \$12 million reduction in Contribution to Special Education programs.
 - d. Accounting Shifts: Shifting \$12 million in costs (such as attendance Specialists, Noon Supervisor and certain small school expenses) from the unrestricted general fund to Supplemental/Concentration funding sources.
 - e. Updated Budget Balancing Target: The District in its MYP submitted with the 2025-26 First Interim Budget Report indicated that its updated Budget Balancing solutions for 2026-27 are now \$103.6M, an increase from the \$100M reported by OUSD in October 2025.
- January 14, 2026 Board Meeting:
 - a. The District did not present the short-term impacts for 2025-26 mid-year adjustments at this board meeting as planned. The District approved HYA contract to aid the District with fiscal advice.
 - January 20, 2026 Special Board Meeting - Budget Issues
 - a. Interim Superintendent and HYA Fiscal Advisor verbally indicated that the District's financial position appears better than projected at the First Interim; however, no financial information has yet been provided.
 - February 11th
 - a. 26-0106C Presentation of the Financial Stabilization Implementation Plan: Protecting Equity, Maintaining Local Control, and Prioritizing Students - 3rd Progress Report to the Board and Community by the Interim Superintendent of Schools, or designee, and discussion with the Board of Education, and possible further adoption of direction (votes or otherwise) by Board, scenarios, without restriction, that will result in the District's Budgets for Fiscal Years 2025-2026, 2026-2027.
 - February 25th
 - a. 26-0106E Financial Stabilization Implementation Plan: Protecting Equity, Maintaining Local Control, and Prioritizing Students - OUSD Structural Deficit - Fiscal Years 2025-2026; 2026-2027 - 4th Progress Report - Interim Superintendent of Schools (ISOS)
 - b. Presentation of the Financial Stabilization Implementation Plan: Protecting Equity, Maintaining Local Control, and Prioritizing Students - 4th Progress Report to the Board and Community by the Interim Superintendent of Schools, or designee, and discussion with the Board of Education, and possible further adoption of direction (votes or otherwise) by Board, scenarios, without restriction, that will result in the District's Budgets for Fiscal Years

2025-2026, 2026-2027 being balanced, as required by Resolution No.2526-0177A, As Amended.

The District has begun to implement, to include some of its budget balancing solutions in its MYP, which is beginning to reflect the adjustments accordingly. The District will provide the Board with a subsequent update at Third Interim, where the budget adjustments and associated budget balancing solutions will be reconciled and summarized. The District has provided, as an attachment, a summary of the position driven changes and the summary impact in this document. A significant amount of work will continue as we move toward solidifying the 2026-27 budget for June adoption.

The next state and federal funding projection will be in May 2026 when the Governor releases the May Revision to the proposed 2026-27 budget.

Fiscal Impact

None as it relates to the submission of the report.

Attachment(s)

- Resolution No. 2526-0134
- Form C1 - District Interim Certification
- Form TCI - Table of Contents
- Form 01 - General Fund Summary Revenues Expenditures and Changes in Fund Balance
- Form 11 - Adult Education Fund
- Form 12 - Child Development Fund
- Form 13 - Cafeteria Special Revenue Fund
- Form 14 - Deferred Maintenance Fund
- Form 21 - Building Fund
- Form 25 - Capital Facilities Fund
- Form 35 - County School Facilities Fund
- Form 40 - Special Reserve fund for Capital Outlay Projects
- Form 51 - Bond Interest and Redemption Fund
- Form 67 - Self-Insurance Fund Form
- Form AI - Average Daily Attendance
- Form Cash - Cash Flow Worksheet
- Form ESMOE - Every Student Succeeds Act Maintenance of Effort
- ICR - Indirect Cost Rate Worksheet
- Form MYPI – Multi-Year Projections
- Form SIAI - Summary of Interfund Activities
- Form 01 CSI - Criteria and Standards
- Technical Review Checks
- Form SEMAI
- 2025-26 Second Interim Presentation

**RESOLUTION OF THE
BOARD OF EDUCATION OF THE
OAKLAND UNIFIED SCHOOL DISTRICT**

Resolution No. 2526-0134

**Approving District's Second Interim Financial Report for Fiscal Year 2025-26 and
Certification of said Report to the Alameda County Superintendent of Schools as
"Qualified"**

WHEREAS, the Board of Education of the Oakland Unified School District by action herein approving the District's 2025-26 Second Interim Financial Report and submitting the same to the Alameda County Superintendent of Schools, as required by law; and

WHEREAS, California Education Code Section 42130 & 42131 requires the district to submit to the County Superintendent of Schools a Second Interim Financial Report detailing the projection of receipts and expenditures in a Fiscal year, including a statement as to whether the district can meet its financial obligations in subsequent years; and

WHEREAS, the Second Interim Financial Report for the Quarter ending January 31, 2026, for the Oakland Unified School District is due to the County Superintendent of Schools on March 15, 2026, and the SACS Report attached shows that the District is solvent in the Second year, including the budgeted carryover from the prior year, but not the two subsequent years; and

WHEREAS, the Second Interim Financial Report for the Quarter ending January 31, 2026, for the Oakland Unified School District reflects movement with the District's adopted Budget Balancing solutions to reduce the \$36M and \$56m deficit target in the 2026-27 and 2027-28 years in the multi-year-projection to maintain financial solvency; and

WHEREAS, Education Code Section 45309 requires the District to provide the local control funding formula budget overview for parents, as required pursuant to Section 52064.1, with the Second Interim Report for 2025-26.

NOW, THEREFORE BE IT RESOLVED AND ORDERED that the Board of Education hereby approves the District's Second Interim Financial Report for Fiscal Year 2025-26 and Certification of said report to the Alameda County Superintendent of Schools as "Qualified."

PASSED AND ADOPTED on March 11, 2026, by the Governing Board of the Oakland Unified School District by the following vote:

PREFERENTIAL AYE: None

PREFERENTIAL NOE: None

PREFERENTIAL ABSTENTION: Mariana Smith - Student Director

PREFERENTIAL RECUSED: None

AYES: Rachel Latta, VanCedric Williams, Patrice Berry, Vice President Valarie Bachelor, President Jennifer Brouhard

NOES: Mike Hutchinson

ABSTAINED: Clifford Thompson

RECUSED: None

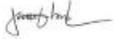
ABSENT: Maximus Simmons - Student Director

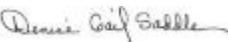
CERTIFICATION

We hereby certify that the foregoing is a full, true, and correct copy of a Resolution passed at a Regular Meeting of the Board of Education of the Oakland Unified School District held on March 11, 2026.

Legislative File	
File ID Number:	26-0535
Introduction Date:	3/11/26
Enactment Number:	26-0432
Enactment Date:	3/11/2026 CJH

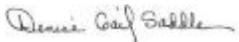
OAKLAND UNIFIED SCHOOL DISTRICT

 3/12/2026
Jennifer Brouhard
President, Board of Education

 3/12/2026
Denis Saddler
Interim Superintendent and Secretary, Board of Education

FORM C1
DISTRICT INTERIM
CERTIFICATION

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: 3/12/2026
District Superintendent or Designee
Printed Name: Denise Saddler Title: Interim Superintendent & Interim Secretary

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: 3/11/2026 Signed: 
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: _____ Telephone: _____
Title: _____ E-mail: _____

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).	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?		X
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?		X
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2024-25) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since first interim in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
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

FORM TCI
TABLE OF CONTENTS

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2025-26 Original Budget	2025-26 Board Approved Operating Budget	2025-26 Actuals to Date	2025-26 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund				
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund	G	G	G	G
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund	G	G	G	G
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CI	Interim Certification				
ESMOE	Every Student Succeeds Act Maintenance of Effort				G
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

FORM 01
GENERAL SUMMARY
(UNRESTRICTED,
RESTRICTED & COM-
BINED UNRESTRICTED/
RESTRICTED FORMAT)

Description	Resource Codes	Object Codes	Original Budget (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	491,227,018.00	493,188,357.00	237,199,983.67	487,351,239.00	(5,837,118.00)	-1.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	11,628,095.89	11,628,095.89	5,980,027.59	11,635,955.89	7,860.00	0.1%
4) Other Local Revenue		8600-8799	17,767,555.24	17,767,555.24	7,624,894.99	19,978,305.18	2,210,749.94	12.4%
5) TOTAL, REVENUES			520,622,669.13	522,584,008.13	250,804,906.25	518,965,500.07		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	181,696,699.01	179,713,479.12	107,087,246.43	178,419,182.60	1,294,296.52	0.7%
2) Classified Salaries		2000-2999	68,243,467.75	71,475,708.71	40,012,157.82	71,145,280.83	330,427.88	0.5%
3) Employee Benefits		3000-3999	127,029,506.85	125,968,311.54	72,905,353.20	123,846,902.00	2,121,409.54	1.7%
4) Books and Supplies		4000-4999	22,024,309.87	24,767,844.31	4,613,212.56	21,706,955.26	3,060,889.05	12.4%
5) Services and Other Operating Expenditures		5000-5999	62,018,972.31	66,287,540.09	27,922,285.98	38,816,098.20	27,471,441.89	41.4%
6) Capital Outlay		6000-6999	371,229.00	2,126,325.72	878,878.38	2,089,511.97	36,813.75	1.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	26,000.00	26,000.00	67,390.00	76,726.00	(50,726.00)	-195.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(13,664,089.71)	(13,906,026.87)	(5,349,772.03)	(13,825,591.03)	(80,435.84)	0.6%
9) TOTAL, EXPENDITURES			447,746,095.08	456,459,182.62	248,136,752.34	422,275,065.83		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			72,876,574.05	66,124,825.51	2,668,153.91	96,690,434.24		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(100,485,615.57)	(99,952,013.57)	0.00	(114,288,915.31)	(14,336,901.74)	14.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(103,470,615.57)	(102,937,013.57)	(3,000,000.00)	(117,273,915.31)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(30,594,041.52)	(36,812,188.06)	(331,846.09)	(20,583,481.07)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	57,269,245.75	55,845,233.22		55,845,233.22	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		(2,674,631.07)	(2,674,631.07)	New
c) As of July 1 - Audited (F1a + F1b)			57,269,245.75	55,845,233.22		53,170,602.15		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,269,245.75	55,845,233.22		53,170,602.15		
2) Ending Balance, June 30 (E + F1e)			26,675,204.23	19,033,045.16		32,587,121.08		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	150,000.00		150,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		

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General Fund
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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		3,407,899.03		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	26,675,204.23	18,883,045.16		28,979,000.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		50,222.05		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	265,622,127.00	282,981,495.00	145,502,091.00	261,665,678.00	(21,315,817.00)	-7.5%
Education Protection Account State Aid - Current Year		8012	51,434,418.00	45,599,640.00	24,703,098.00	44,705,084.00	(894,556.00)	-2.0%
State Aid - Prior Years		8019	0.00	2,615,818.00	184,181.00	2,615,818.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	712,584.00	637,551.00	0.00	637,551.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,214,290.00	2,819,152.00	(55,028.31)	2,819,152.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	105,566,349.00	100,717,216.00	59,045,298.17	100,717,216.00	0.00	0.0%
Unsecured Roll Taxes		8042	10,857,868.00	10,060,045.00	7,420,945.84	10,060,045.00	0.00	0.0%
Prior Years' Taxes		8043	(789,710.00)	(1,556,577.00)	(1,135,879.89)	(1,556,577.00)	0.00	0.0%
Supplemental Taxes		8044	3,016,172.00	2,619,510.00	1,941,168.09	2,619,510.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	58,637,845.00	57,359,464.00	0.00	57,359,464.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	41,470,813.00	39,813,473.00	25,385,584.49	56,357,070.00	16,543,597.00	41.6%
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			538,742,756.00	543,666,787.00	262,991,458.39	538,000,011.00	(5,666,776.00)	-1.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(47,515,738.00)	(50,478,430.00)	(25,791,474.72)	(50,648,772.00)	(170,342.00)	0.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			491,227,018.00	493,188,357.00	237,199,983.67	487,351,239.00	(5,837,118.00)	-1.2%
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		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	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	1,482,674.00	1,482,674.00	1,490,534.00	1,490,534.00	7,860.00	0.5%
Lottery - Unrestricted and Instructional Materials		8560	6,062,060.89	6,062,060.89	2,279,959.75	6,062,060.89	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Arts and Music in Schools (Prop 28)	6770	8590						
Specialized Secondary	7370	8590						

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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	4,083,361.00	4,083,361.00	2,209,533.84	4,083,361.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			11,628,095.89	11,628,095.89	5,980,027.59	11,635,955.89	7,860.00	0.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,940,407.78	2,940,407.78	1,558,558.65	2,940,407.78	0.00	0.0%
Interest		8660	9,000,000.00	9,000,000.00	4,556,559.57	9,132,185.11	132,185.11	1.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,707,147.10	2,707,147.10	(1,834,097.00)	2,707,147.10	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,468,359.00	1,468,359.00	870,731.84	1,468,359.00	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	1,651,641.36	1,651,641.36	2,473,141.93	3,730,206.19	2,078,564.83	125.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						

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General Fund
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other 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			17,767,555.24	17,767,555.24	7,624,894.99	19,978,305.18	2,210,749.94	12.4%
TOTAL, REVENUES			520,622,669.13	522,584,008.13	250,804,906.25	518,965,500.07	(3,618,508.06)	-0.7%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	144,896,738.87	142,757,607.37	85,688,093.39	141,582,642.63	1,174,964.74	0.8%
Certificated Pupil Support Salaries		1200	9,137,825.47	8,830,152.32	5,053,875.28	8,594,464.30	235,688.02	2.7%
Certificated Supervisors' and Administrators' Salaries		1300	26,875,808.66	27,481,185.79	15,960,572.01	27,597,542.03	(116,356.24)	-0.4%
Other Certificated Salaries		1900	786,326.01	644,533.64	384,705.75	644,533.64	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			181,696,699.01	179,713,479.12	107,087,246.43	178,419,182.60	1,294,296.52	0.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,164,663.74	4,279,363.96	1,252,583.05	3,251,718.29	1,027,645.67	24.0%
Classified Support Salaries		2200	18,859,984.70	22,030,527.58	13,132,785.99	23,019,355.46	(988,827.88)	-4.5%
Classified Supervisors' and Administrators' Salaries		2300	28,380,720.49	28,076,919.44	15,750,610.51	27,639,262.03	437,657.41	1.6%
Clerical, Technical and Office Salaries		2400	15,851,496.38	16,081,953.95	9,359,488.56	16,218,766.10	(136,812.15)	-0.9%
Other Classified Salaries		2900	986,602.44	1,006,943.78	516,689.71	1,016,178.95	(9,235.17)	-0.9%
TOTAL, CLASSIFIED SALARIES			68,243,467.75	71,475,708.71	40,012,157.82	71,145,280.83	330,427.88	0.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	33,622,397.95	33,161,361.96	19,468,995.99	32,638,817.75	522,544.21	1.6%
PERS		3201-3202	18,304,371.22	18,982,808.50	10,282,223.89	18,683,299.37	299,509.13	1.6%
OASDI/Medicare/Alternative		3301-3302	8,958,734.74	8,570,815.06	4,497,155.80	8,068,578.65	502,236.41	5.9%
Health and Welfare Benefits		3401-3402	55,261,441.20	53,982,099.38	32,078,277.42	53,370,468.20	611,631.18	1.1%
Unemployment Insurance		3501-3502	210,072.14	206,421.86	114,983.79	199,810.68	6,611.18	3.2%
Workers' Compensation		3601-3602	8,994,260.01	9,191,596.57	5,274,562.51	9,011,586.66	180,009.91	2.0%
OPEB, Allocated		3701-3702	0.00	33.00	86,583.16	0.00	33.00	100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,678,229.59	1,873,175.21	1,102,570.64	1,874,340.69	(1,165.48)	-0.1%
TOTAL, EMPLOYEE BENEFITS			127,029,506.85	125,968,311.54	72,905,353.20	123,846,902.00	2,121,409.54	1.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	6,150,883.00	5,434,551.85	2,344,537.43	4,294,436.05	1,140,115.80	21.0%
Books and Other Reference Materials		4200	76,900.00	116,754.71	66,513.52	118,822.34	(2,067.63)	-1.8%
Materials and Supplies		4300	11,254,516.35	14,528,147.32	2,110,425.47	12,939,462.36	1,588,684.96	10.9%
Noncapitalized Equipment		4400	4,542,010.52	4,688,390.43	91,736.14	4,354,234.51	334,155.92	7.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			22,024,309.87	24,767,844.31	4,613,212.56	21,706,955.26	3,060,889.05	12.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	131,330.95	358,642.24	90,751.50	308,078.61	50,563.63	14.1%
Dues and Memberships		5300	366,057.61	726,403.60	573,728.29	722,683.91	3,719.69	0.5%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	16,653,391.71	16,933,391.71	8,157,837.91	17,180,000.00	(246,608.29)	-1.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,143,148.00	2,011,002.98	1,134,191.44	1,864,610.97	146,392.01	7.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Direct Costs		5710	(7,942,729.76)	(7,961,479.76)	(7,505,118.19)	(31,279,854.48)	23,318,374.72	-292.9%
Transfers of Direct Costs - Interfund		5750	(1,050,023.00)	(1,050,023.00)	0.00	(1,050,023.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	32,591,611.69	51,557,407.32	23,378,547.60	47,184,271.83	4,373,135.49	8.5%
Communications		5900	20,126,185.11	3,712,195.00	2,092,347.43	3,886,330.36	(174,135.36)	-4.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			62,018,972.31	66,287,540.09	27,922,285.98	38,816,098.20	27,471,441.89	41.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	336,743.46	58,455.00	336,743.46	0.00	0.0%
Buildings and Improvements of Buildings		6200	66,054.00	1,465,875.40	647,758.66	1,462,905.05	2,970.35	0.2%
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	305,175.00	323,706.86	172,664.72	289,863.46	33,843.40	10.5%
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			371,229.00	2,126,325.72	878,878.38	2,089,511.97	36,813.75	1.7%
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	55,974.00	55,974.00	(55,974.00)	New
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	26,000.00	26,000.00	11,416.00	20,752.00	5,248.00	20.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			26,000.00	26,000.00	67,390.00	76,726.00	(50,726.00)	-195.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Indirect Costs		7310	(11,559,161.43)	(11,345,679.70)	(4,406,243.53)	(11,245,760.77)	(99,918.93)	0.9%
Transfers of Indirect Costs - Interfund		7350	(2,104,928.28)	(2,560,347.17)	(943,528.50)	(2,579,830.26)	19,483.09	-0.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(13,664,089.71)	(13,906,026.87)	(5,349,772.03)	(13,825,591.03)	(80,435.84)	0.6%
TOTAL, EXPENDITURES			447,746,095.08	456,459,182.62	248,136,752.34	422,275,065.83	34,184,116.79	7.5%
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	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	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	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	15,000.00	15,000.00	0.00	15,000.00	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			15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(132,485,615.57)	(131,952,013.57)	0.00	(131,963,546.31)	(11,532.74)	0.0%
Contributions from Restricted Revenues		8990	32,000,000.00	32,000,000.00	0.00	17,674,631.00	(14,325,369.00)	-44.8%
(e) TOTAL, CONTRIBUTIONS			(100,485,615.57)	(99,952,013.57)	0.00	(114,288,915.31)	(14,336,901.74)	14.3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(103,470,615.57)	(102,937,013.57)	(3,000,000.00)	(117,273,915.31)	(14,336,901.74)	13.9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	4,573,287.00	4,829,684.00	2,416,236.00	4,829,684.00	0.00	0.0%
2) Federal Revenue		8100-8299	63,713,670.45	75,559,657.09	23,728,391.99	76,063,557.33	503,900.24	0.7%
3) Other State Revenue		8300-8599	149,829,599.23	173,963,367.18	79,885,103.30	175,391,483.78	1,428,116.60	0.8%
4) Other Local Revenue		8600-8799	67,796,177.24	74,370,198.27	55,652,140.87	85,128,562.51	10,758,364.24	14.5%
5) TOTAL, REVENUES			285,912,733.92	328,722,906.54	161,681,872.16	341,413,287.62		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	90,211,626.96	103,593,698.14	52,509,282.99	101,982,285.48	1,611,412.66	1.6%
2) Classified Salaries		2000-2999	71,535,151.56	76,071,788.55	42,009,579.54	76,759,420.74	(687,632.19)	-0.9%
3) Employee Benefits		3000-3999	113,450,238.48	119,523,916.81	50,553,066.80	118,089,171.98	1,434,744.83	1.2%
4) Books and Supplies		4000-4999	35,623,971.53	46,633,408.05	7,154,802.97	42,061,620.79	4,571,787.26	9.8%
5) Services and Other Operating Expenditures		5000-5999	138,750,909.53	148,353,479.83	56,755,651.39	175,467,883.30	(27,114,403.47)	-18.3%
6) Capital Outlay		6000-6999	1,686,648.68	9,424,532.26	2,024,505.08	8,432,165.57	992,366.69	10.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,911,683.21	6,653,289.61	493,838.15	6,653,288.49	1.12	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	11,559,161.43	11,345,679.70	4,406,243.53	11,245,760.77	99,918.93	0.9%
9) TOTAL, EXPENDITURES			468,729,391.38	521,599,792.95	215,906,970.45	540,691,597.12		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(182,816,657.46)	(192,876,886.41)	(54,225,098.29)	(199,278,309.50)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	100,485,615.57	99,952,013.57	0.00	114,288,915.31	14,336,901.74	14.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,485,615.57	99,952,013.57	0.00	114,288,915.31		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(82,331,041.89)	(92,924,872.84)	(54,225,098.29)	(84,989,394.19)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	151,231,371.43	200,760,265.37		200,765,823.48	5,558.11	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			151,231,371.43	200,760,265.37		200,765,823.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			151,231,371.43	200,760,265.37		200,765,823.48		
2) Ending Balance, June 30 (E + F1e)			68,900,329.54	107,835,392.53		115,776,429.29		
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	68,900,329.54	107,835,392.53		115,776,429.29		
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	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	4,573,287.00	4,829,684.00	2,416,236.00	4,829,684.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,573,287.00	4,829,684.00	2,416,236.00	4,829,684.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	9,426,393.00	9,426,393.00	3,481,864.61	9,426,393.00	0.00	0.0%
Special Education Discretionary Grants		8182	845,256.00	881,578.00	324,633.50	881,578.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	20,586,230.00	28,379,542.15	11,517,107.15	29,570,172.15	1,190,630.00	4.2%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	1,972,625.00	2,429,044.35	883,089.34	2,429,044.35	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	375,182.00	376,882.29	191,701.29	376,882.29	0.00	0.0%
Title III, English Learner Program	4203	8290	1,469,741.00	2,067,360.07	899,142.07	2,092,433.07	25,073.00	1.2%
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	11,066,366.07	13,908,963.32	5,285,269.07	13,744,099.98	(164,863.34)	-1.2%
Career and Technical Education	3500-3599	8290	520,864.00	520,864.00	0.00	520,864.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	17,451,013.38	17,569,029.91	1,145,584.96	17,022,090.49	(546,939.42)	-3.1%
TOTAL, FEDERAL REVENUE			63,713,670.45	75,559,657.09	23,728,391.99	76,063,557.33	503,900.24	0.7%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	26,545,733.00	26,545,733.00	16,589,001.00	26,545,733.00	0.00	0.0%
Prior Years	6500	8319	19,657.00	19,657.00	0.00	19,657.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	2,602,560.17	2,602,560.17	(308,992.13)	2,602,560.17	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	41,102,501.23	41,102,501.23	22,522,543.00	40,950,083.00	(152,418.23)	-0.4%
After School Education and Safety (ASES)	6010	8590	9,540,180.73	10,594,734.36	85,456.80	13,221,730.13	2,626,995.77	24.8%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,482,428.00	1,557,043.08	1,113,043.08	1,113,043.08	(444,000.00)	-28.5%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	282,959.00	115,572.94	0.00	115,572.94	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	5,834,363.00	6,770,397.00	3,723,720.00	6,770,397.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	62,419,217.10	84,655,168.40	36,160,331.55	84,052,707.46	(602,460.94)	-0.7%
TOTAL, OTHER STATE REVENUE			149,829,599.23	173,963,367.18	79,885,103.30	175,391,483.78	1,428,116.60	0.8%
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	32,402,490.00	44,261,190.00	24,403,583.40	44,261,190.00	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	16,266,392.00	16,543,597.00	10,505,079.43	16,543,597.00	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	250.00	250.00	0.00	250.00	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	25,000.00	229,922.71	219,342.67	229,922.71	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	19,102,045.24	13,335,238.56	20,524,135.37	24,093,602.80	10,758,364.24	80.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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			67,796,177.24	74,370,198.27	55,652,140.87	85,128,562.51	10,758,364.24	14.5%
TOTAL, REVENUES			285,912,733.92	328,722,906.54	161,681,872.16	341,413,287.62	12,690,381.08	3.9%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	67,211,323.76	79,756,979.83	39,826,863.35	79,170,231.58	586,748.25	0.7%
Certificated Pupil Support Salaries		1200	18,101,425.73	18,903,996.16	10,289,760.23	17,778,827.21	1,125,168.95	6.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,701,186.97	4,717,341.55	2,263,431.05	4,817,846.09	(100,504.54)	-2.1%
Other Certificated Salaries		1900	197,690.50	215,380.60	129,228.36	215,380.60	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			90,211,626.96	103,593,698.14	52,509,282.99	101,982,285.48	1,611,412.66	1.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	21,025,875.53	21,582,005.01	13,433,917.97	24,238,837.96	(2,656,832.95)	-12.3%
Classified Support Salaries		2200	22,688,339.45	24,958,224.47	13,042,300.80	24,280,159.95	678,064.52	2.7%
Classified Supervisors' and Administrators' Salaries		2300	19,739,813.15	20,369,939.05	11,264,411.17	20,118,522.12	251,416.93	1.2%
Clerical, Technical and Office Salaries		2400	7,422,961.59	8,460,040.68	3,993,053.14	7,375,590.19	1,084,450.49	12.8%
Other Classified Salaries		2900	658,161.84	701,579.34	275,896.46	746,310.52	(44,731.18)	-6.4%
TOTAL, CLASSIFIED SALARIES			71,535,151.56	76,071,788.55	42,009,579.54	76,759,420.74	(687,632.19)	-0.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	39,998,413.57	42,848,455.27	9,716,774.38	42,431,574.69	416,880.58	1.0%
PERS		3201-3202	19,700,823.87	20,430,539.05	10,662,541.89	20,517,892.10	(87,353.05)	-0.4%
OASDI/Medicare/Alternative		3301-3302	8,087,186.04	8,158,315.47	3,881,148.45	7,689,534.03	468,781.44	5.7%
Health and Welfare Benefits		3401-3402	38,165,554.56	39,844,192.66	21,853,031.91	39,133,176.99	711,015.67	1.8%
Unemployment Insurance		3501-3502	133,994.31	175,091.71	56,632.87	170,886.82	4,204.89	2.4%
Workers' Compensation		3601-3602	5,834,701.18	6,471,237.11	3,405,825.90	6,490,896.52	(19,659.41)	-0.3%
OPEB, Allocated		3701-3702	1,891.10	1,978.10	1,134.69	1,891.25	86.85	4.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,527,673.85	1,594,107.44	975,976.71	1,653,319.58	(59,212.14)	-3.7%
TOTAL, EMPLOYEE BENEFITS			113,450,238.48	119,523,916.81	50,553,066.80	118,089,171.98	1,434,744.83	1.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,756,893.72	3,372,793.72	1,176,657.79	3,311,976.58	60,817.14	1.8%
Books and Other Reference Materials		4200	2,614,799.48	2,167,049.30	1,692,143.34	2,243,048.51	(75,999.21)	-3.5%
Materials and Supplies		4300	26,533,927.59	37,652,001.88	3,056,911.91	32,308,080.16	5,343,921.72	14.2%
Noncapitalized Equipment		4400	2,718,350.74	3,441,563.15	1,229,089.93	4,198,515.54	(756,952.39)	-22.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			35,623,971.53	46,633,408.05	7,154,802.97	42,061,620.79	4,571,787.26	9.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	9,237,812.73	50,460,709.12	10,669,065.96	50,070,602.17	390,106.95	0.8%
Travel and Conferences		5200	240,528.74	994,482.74	241,187.30	980,987.37	13,495.37	1.4%
Dues and Memberships		5300	53,525.70	255,276.12	90,287.92	185,409.12	69,867.00	27.4%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	107,053.18	107,053.18	55,740.49	107,053.18	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,966,273.69	5,047,339.50	3,337,002.21	5,260,073.85	(212,734.35)	-4.2%
Transfers of Direct Costs		5710	7,942,729.76	7,961,479.76	7,505,118.19	31,279,854.48	(23,318,374.72)	-292.9%
Transfers of Direct Costs - Interfund		5750	1,152,150.00	1,151,150.00	394,155.37	1,153,158.00	(2,008.00)	-0.2%
Professional/Consulting Services and Operating Expenditures		5800	64,079,557.84	82,329,054.60	34,438,906.10	86,382,012.49	(4,052,957.89)	-4.9%
Communications		5900	50,971,277.89	46,934.81	24,187.85	48,732.64	(1,797.83)	-3.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			138,750,909.53	148,353,479.83	56,755,651.39	175,467,883.30	(27,114,403.47)	-18.3%
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	750,000.00	7,222,720.79	1,969,702.38	6,878,530.65	344,190.14	4.8%
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	936,648.68	2,201,811.47	54,802.70	1,553,634.92	648,176.55	29.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,686,648.68	9,424,532.26	2,024,505.08	8,432,165.57	992,366.69	10.5%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	5,911,683.21	6,653,289.61	493,838.15	6,653,288.49	1.12	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,911,683.21	6,653,289.61	493,838.15	6,653,288.49	1.12	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	11,559,161.43	11,345,679.70	4,406,243.53	11,245,760.77	99,918.93	0.9%
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			11,559,161.43	11,345,679.70	4,406,243.53	11,245,760.77	99,918.93	0.9%
TOTAL, EXPENDITURES			468,729,391.38	521,599,792.95	215,906,970.45	540,691,597.12	(19,091,804.17)	-3.7%
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	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	132,485,615.57	131,952,013.57	0.00	131,963,546.31	11,532.74	0.0%
Contributions from Restricted Revenues		8990	(32,000,000.00)	(32,000,000.00)	0.00	(17,674,631.00)	14,325,369.00	-44.8%
(e) TOTAL, CONTRIBUTIONS			100,485,615.57	99,952,013.57	0.00	114,288,915.31	14,336,901.74	14.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			100,485,615.57	99,952,013.57	0.00	114,288,915.31	(14,336,901.74)	-14.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	495,800,305.00	498,018,041.00	239,616,219.67	492,180,923.00	(5,837,118.00)	-1.2%
2) Federal Revenue		8100-8299	63,713,670.45	75,559,657.09	23,728,391.99	76,063,557.33	503,900.24	0.7%
3) Other State Revenue		8300-8599	161,457,695.12	185,591,463.07	85,865,130.89	187,027,439.67	1,435,976.60	0.8%
4) Other Local Revenue		8600-8799	85,563,732.48	92,137,753.51	63,277,035.86	105,106,867.69	12,969,114.18	14.1%
5) TOTAL, REVENUES			806,535,403.05	851,306,914.67	412,486,778.41	860,378,787.69		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	271,908,325.97	283,307,177.26	159,596,529.42	280,401,468.08	2,905,709.18	1.0%
2) Classified Salaries		2000-2999	139,778,619.31	147,547,497.26	82,021,737.36	147,904,701.57	(357,204.31)	-0.2%
3) Employee Benefits		3000-3999	240,479,745.33	245,492,228.35	123,458,420.00	241,936,073.98	3,556,154.37	1.4%
4) Books and Supplies		4000-4999	57,648,281.40	71,401,252.36	11,768,015.53	63,768,576.05	7,632,676.31	10.7%
5) Services and Other Operating Expenditures		5000-5999	200,769,881.84	214,641,019.92	84,677,937.37	214,283,981.50	357,038.42	0.2%
6) Capital Outlay		6000-6999	2,057,877.68	11,550,857.98	2,903,383.46	10,521,677.54	1,029,180.44	8.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,937,683.21	6,679,289.61	561,228.15	6,730,014.49	(50,724.88)	-0.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,104,928.28)	(2,560,347.17)	(943,528.50)	(2,579,830.26)	19,483.09	-0.8%
9) TOTAL, EXPENDITURES			916,475,486.46	978,058,975.57	464,043,722.79	962,966,662.95		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(109,940,083.41)	(126,752,060.90)	(51,556,944.38)	(102,587,875.26)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,985,000.00)	(2,985,000.00)	(3,000,000.00)	(2,985,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(112,925,083.41)	(129,737,060.90)	(54,556,944.38)	(105,572,875.26)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	208,500,617.18	256,605,498.59		256,611,056.70	5,558.11	0.0%
b) Audit Adjustments		9793	0.00	0.00		(2,674,631.07)	(2,674,631.07)	New
c) As of July 1 - Audited (F1a + F1b)			208,500,617.18	256,605,498.59		253,936,425.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			208,500,617.18	256,605,498.59		253,936,425.63		
2) Ending Balance, June 30 (E + F1e)			95,575,533.77	126,868,437.69		148,363,550.37		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	150,000.00		150,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	68,900,329.54	107,835,392.53		115,776,429.29		
c) Committed								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		3,407,899.03		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	26,675,204.23	18,883,045.16		28,979,000.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		50,222.05		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	265,622,127.00	282,981,495.00	145,502,091.00	261,665,678.00	(21,315,817.00)	-7.5%
Education Protection Account State Aid - Current Year		8012	51,434,418.00	45,599,640.00	24,703,098.00	44,705,084.00	(894,556.00)	-2.0%
State Aid - Prior Years		8019	0.00	2,615,818.00	184,181.00	2,615,818.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	712,584.00	637,551.00	0.00	637,551.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,214,290.00	2,819,152.00	(55,028.31)	2,819,152.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	105,566,349.00	100,717,216.00	59,045,298.17	100,717,216.00	0.00	0.0%
Unsecured Roll Taxes		8042	10,857,868.00	10,060,045.00	7,420,945.84	10,060,045.00	0.00	0.0%
Prior Years' Taxes		8043	(789,710.00)	(1,556,577.00)	(1,135,879.89)	(1,556,577.00)	0.00	0.0%
Supplemental Taxes		8044	3,016,172.00	2,619,510.00	1,941,168.09	2,619,510.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	58,637,845.00	57,359,464.00	0.00	57,359,464.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	41,470,813.00	39,813,473.00	25,385,584.49	56,357,070.00	16,543,597.00	41.6%
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			538,742,756.00	543,666,787.00	262,991,458.39	538,000,011.00	(5,666,776.00)	-1.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(47,515,738.00)	(50,478,430.00)	(25,791,474.72)	(50,648,772.00)	(170,342.00)	0.3%
Property Taxes Transfers		8097	4,573,287.00	4,829,684.00	2,416,236.00	4,829,684.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			495,800,305.00	498,018,041.00	239,616,219.67	492,180,923.00	(5,837,118.00)	-1.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	9,426,393.00	9,426,393.00	3,481,864.61	9,426,393.00	0.00	0.0%
Special Education Discretionary Grants		8182	845,256.00	881,578.00	324,633.50	881,578.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	20,586,230.00	28,379,542.15	11,517,107.15	29,570,172.15	1,190,630.00	4.2%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	1,972,625.00	2,429,044.35	883,089.34	2,429,044.35	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	375,182.00	376,882.29	191,701.29	376,882.29	0.00	0.0%
Title III, English Learner Program	4203	8290	1,469,741.00	2,067,360.07	899,142.07	2,092,433.07	25,073.00	1.2%
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	11,066,366.07	13,908,963.32	5,285,269.07	13,744,099.98	(164,863.34)	-1.2%
Career and Technical Education	3500-3599	8290	520,864.00	520,864.00	0.00	520,864.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	17,451,013.38	17,569,029.91	1,145,584.96	17,022,090.49	(546,939.42)	-3.1%
TOTAL, FEDERAL REVENUE			63,713,670.45	75,559,657.09	23,728,391.99	76,063,557.33	503,900.24	0.7%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	26,545,733.00	26,545,733.00	16,589,001.00	26,545,733.00	0.00	0.0%
Prior Years	6500	8319	19,657.00	19,657.00	0.00	19,657.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,482,674.00	1,482,674.00	1,490,534.00	1,490,534.00	7,860.00	0.5%
Lottery - Unrestricted and Instructional Materials		8560	8,664,621.06	8,664,621.06	1,970,967.62	8,664,621.06	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	41,102,501.23	41,102,501.23	22,522,543.00	40,950,083.00	(152,418.23)	-0.4%
After School Education and Safety (ASES)	6010	8590	9,540,180.73	10,594,734.36	85,456.80	13,221,730.13	2,626,995.77	24.8%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,482,428.00	1,557,043.08	1,113,043.08	1,113,043.08	(444,000.00)	-28.5%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	282,959.00	115,572.94	0.00	115,572.94	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	5,834,363.00	6,770,397.00	3,723,720.00	6,770,397.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	66,502,578.10	88,738,529.40	38,369,865.39	88,136,068.46	(602,460.94)	-0.7%
TOTAL, OTHER STATE REVENUE			161,457,695.12	185,591,463.07	85,865,130.89	187,027,439.67	1,435,976.60	0.8%
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	32,402,490.00	44,261,190.00	24,403,583.40	44,261,190.00	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	16,266,392.00	16,543,597.00	10,505,079.43	16,543,597.00	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	2,940,407.78	2,940,407.78	1,558,558.65	2,940,407.78	0.00	0.0%
Interest		8660	9,000,250.00	9,000,250.00	4,556,559.57	9,132,435.11	132,185.11	1.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,707,147.10	2,707,147.10	(1,834,097.00)	2,707,147.10	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,468,359.00	1,468,359.00	870,731.84	1,468,359.00	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	25,000.00	229,922.71	219,342.67	229,922.71	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	20,753,686.60	14,986,879.92	22,997,277.30	27,823,808.99	12,836,929.07	85.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%

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General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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			85,563,732.48	92,137,753.51	63,277,035.86	105,106,867.69	12,969,114.18	14.1%
TOTAL, REVENUES			806,535,403.05	851,306,914.67	412,486,778.41	860,378,787.69	9,071,873.02	1.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	212,108,062.63	222,514,587.20	125,514,956.74	220,752,874.21	1,761,712.99	0.8%
Certificated Pupil Support Salaries		1200	27,239,251.20	27,734,148.48	15,343,635.51	26,373,291.51	1,360,856.97	4.9%
Certificated Supervisors' and Administrators' Salaries		1300	31,576,995.63	32,198,527.34	18,224,003.06	32,415,388.12	(216,860.78)	-0.7%
Other Certificated Salaries		1900	984,016.51	859,914.24	513,934.11	859,914.24	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			271,908,325.97	283,307,177.26	159,596,529.42	280,401,468.08	2,905,709.18	1.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	25,190,539.27	25,861,368.97	14,686,501.02	27,490,556.25	(1,629,187.28)	-6.3%
Classified Support Salaries		2200	41,548,324.15	46,988,752.05	26,175,086.79	47,299,515.41	(310,763.36)	-0.7%
Classified Supervisors' and Administrators' Salaries		2300	48,120,533.64	48,446,858.49	27,015,021.68	47,757,784.15	689,074.34	1.4%
Clerical, Technical and Office Salaries		2400	23,274,457.97	24,541,994.63	13,352,541.70	23,594,356.29	947,638.34	3.9%
Other Classified Salaries		2900	1,644,764.28	1,708,523.12	792,586.17	1,762,489.47	(53,966.35)	-3.2%
TOTAL, CLASSIFIED SALARIES			139,778,619.31	147,547,497.26	82,021,737.36	147,904,701.57	(357,204.31)	-0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	73,620,811.52	76,009,817.23	29,185,770.37	75,070,392.44	939,424.79	1.2%
PERS		3201-3202	38,005,195.09	39,413,347.55	20,944,765.78	39,201,191.47	212,156.08	0.5%
OASDI/Medicare/Alternative		3301-3302	17,045,920.78	16,729,130.53	8,378,304.25	15,758,112.68	971,017.85	5.8%
Health and Welfare Benefits		3401-3402	93,426,995.76	93,826,292.04	53,931,309.33	92,503,645.19	1,322,646.85	1.4%
Unemployment Insurance		3501-3502	344,066.45	381,513.57	171,616.66	370,697.50	10,816.07	2.8%
Workers' Compensation		3601-3602	14,828,961.19	15,662,833.68	8,680,388.41	15,502,483.18	160,350.50	1.0%
OPEB, Allocated		3701-3702	1,891.10	2,011.10	87,717.85	1,891.25	119.85	6.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,205,903.44	3,467,282.65	2,078,547.35	3,527,660.27	(60,377.62)	-1.7%
TOTAL, EMPLOYEE BENEFITS			240,479,745.33	245,492,228.35	123,458,420.00	241,936,073.98	3,556,154.37	1.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	9,907,776.72	8,807,345.57	3,521,195.22	7,606,412.63	1,200,932.94	13.6%
Books and Other Reference Materials		4200	2,691,699.48	2,283,804.01	1,758,656.86	2,361,870.85	(78,066.84)	-3.4%
Materials and Supplies		4300	37,788,443.94	52,180,149.20	5,167,337.38	45,247,542.52	6,932,606.68	13.3%
Noncapitalized Equipment		4400	7,260,361.26	8,129,953.58	1,320,826.07	8,552,750.05	(422,796.47)	-5.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			57,648,281.40	71,401,252.36	11,768,015.53	63,768,576.05	7,632,676.31	10.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	9,237,812.73	50,460,709.12	10,669,065.96	50,070,602.17	390,106.95	0.8%
Travel and Conferences		5200	371,859.69	1,353,124.98	331,938.80	1,289,065.98	64,059.00	4.7%
Dues and Memberships		5300	419,583.31	981,679.72	664,016.21	908,093.03	73,586.69	7.5%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	16,760,444.89	17,040,444.89	8,213,578.40	17,287,053.18	(246,608.29)	-1.4%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,109,421.69	7,058,342.48	4,471,193.65	7,124,684.82	(66,342.34)	-0.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	102,127.00	101,127.00	394,155.37	103,135.00	(2,008.00)	-2.0%
Professional/Consulting Services and Operating Expenditures		5800	96,671,169.53	133,886,461.92	57,817,453.70	133,566,284.32	320,177.60	0.2%
Communications		5900	71,097,463.00	3,759,129.81	2,116,535.28	3,935,063.00	(175,933.19)	-4.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			200,769,881.84	214,641,019.92	84,677,937.37	214,283,981.50	357,038.42	0.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	336,743.46	58,455.00	336,743.46	0.00	0.0%
Buildings and Improvements of Buildings		6200	816,054.00	8,688,596.19	2,617,461.04	8,341,435.70	347,160.49	4.0%
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	1,241,823.68	2,525,518.33	227,467.42	1,843,498.38	682,019.95	27.0%
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			2,057,877.68	11,550,857.98	2,903,383.46	10,521,677.54	1,029,180.44	8.9%
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	55,974.00	55,974.00	(55,974.00)	New
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	26,000.00	26,000.00	11,416.00	20,752.00	5,248.00	20.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	5,911,683.21	6,653,289.61	493,838.15	6,653,288.49	1.12	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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,937,683.21	6,679,289.61	561,228.15	6,730,014.49	(50,724.88)	-0.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(2,104,928.28)	(2,560,347.17)	(943,528.50)	(2,579,830.26)	19,483.09	-0.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,104,928.28)	(2,560,347.17)	(943,528.50)	(2,579,830.26)	19,483.09	-0.8%
TOTAL, EXPENDITURES			916,475,486.46	978,058,975.57	464,043,722.79	962,966,662.95	15,092,312.62	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	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	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	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	15,000.00	15,000.00	0.00	15,000.00	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			15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,985,000.00)	(2,985,000.00)	(3,000,000.00)	(2,985,000.00)	0.00	0.0%

Resource	Description	2025-26 Projected Totals
2600	Expanded Learning Opportunities Program	19,816,304.87
4035	ESSA: Title II, Part A, Supporting Effective Instruction	654,291.00
4127	ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	1,000,000.00
4203	ESSA: Title III, English Learner Student Program	607,555.00
6019	Student Support and Professional Development Discretionary Block Grant (SSPDDBG)	4,754,602.00
6211	Literacy Coaches and Reading Specialists Grant Program	7,672,359.87
6300	Lottery: Instructional Materials	1,647,967.74
6332	CA Community Schools Partnership Act - Implementation Grant	3,638,166.31
6383	Golden State Pathways Program	9,004,173.44
6385	Governor's CTE Initiative: California Partnership Academies	4,000.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	7,159,593.70
7339	Dual Enrollment Opportunities	326,524.00
7399	LCFF Equity Multiplier	6,625,515.64
7412	A-G Access/Success Grant	194,772.24
7413	A-G Learning Loss Mitigation Grant	139,810.89
7435	Learning Recovery Emergency Block Grant	20,794,333.88
7810	Other Restricted State	2,090,605.84
8210	Student Activity Funds	902,536.42
9010	Other Restricted Local	28,743,316.45
Total, Restricted Balance		115,776,429.29

FORM 11
ADULT EDUCATION
FUND

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,025,489.00	2,232,548.31	447,545.57	2,170,117.31	(62,431.00)	-2.8%
3) Other State Revenue		8300-8599	3,203,994.31	3,150,623.05	1,499,625.15	3,150,623.05	0.00	0.0%
4) Other Local Revenue		8600-8799	137,552.05	137,552.05	66,490.74	155,384.75	17,832.70	13.0%
5) TOTAL, REVENUES			5,367,035.36	5,520,723.41	2,013,661.46	5,476,125.11		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,983,681.53	1,941,105.26	991,932.46	1,667,148.98	273,956.28	14.1%
2) Classified Salaries		2000-2999	472,398.69	691,010.66	360,137.70	779,515.38	(88,504.72)	-12.8%
3) Employee Benefits		3000-3999	1,174,303.50	1,399,503.47	598,221.80	1,354,289.77	45,213.70	3.2%
4) Books and Supplies		4000-4999	607,109.50	578,602.19	17,075.92	369,701.80	208,900.39	36.1%
5) Services and Other Operating Expenditures		5000-5999	947,521.00	1,019,849.78	299,102.38	1,394,739.78	(374,890.00)	-36.8%
6) Capital Outlay		6000-6999	10,000.00	10,000.00	0.00	5,371.00	4,629.00	46.3%
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	117,589.37	117,589.37	47,237.44	117,589.37	0.00	0.0%
9) TOTAL, EXPENDITURES			5,312,603.59	5,757,660.73	2,313,707.70	5,688,356.08		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			54,431.77	(236,937.32)	(300,046.24)	(212,230.97)		
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)			54,431.77	(236,937.32)	(300,046.24)	(212,230.97)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	293,893.13	239,165.46		239,165.46	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			293,893.13	239,165.46		239,165.46		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			293,893.13	239,165.46		239,165.46		
2) Ending Balance, June 30 (E + F1e)			348,324.90	2,228.14		26,934.49		
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	348,324.90	2,228.14		26,934.49		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	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								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,025,489.00	2,232,548.31	447,545.57	2,170,117.31	(62,431.00)	-2.8%
TOTAL, FEDERAL REVENUE			2,025,489.00	2,232,548.31	447,545.57	2,170,117.31	(62,431.00)	-2.8%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	3,022,863.00	3,022,863.00	1,499,625.15	3,022,863.00	0.00	0.0%
All Other State Revenue	All Other	8590	181,131.31	127,760.05	0.00	127,760.05	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,203,994.31	3,150,623.05	1,499,625.15	3,150,623.05	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,686.50	3,686.50	9,132.86	14,147.20	10,460.70	283.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	3,613.00	3,613.00	(63.00)	3,613.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	130,252.55	130,252.55	57,420.88	137,624.55	7,372.00	5.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			137,552.05	137,552.05	66,490.74	155,384.75	17,832.70	13.0%
TOTAL, REVENUES			5,367,035.36	5,520,723.41	2,013,661.46	5,476,125.11		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,634,960.82	1,592,384.54	788,512.04	1,318,428.26	273,956.28	17.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	348,720.71	348,720.72	203,420.42	348,720.72	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,983,681.53	1,941,105.26	991,932.46	1,667,148.98	273,956.28	14.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	75,568.90	75,568.90	71,556.76	88,707.05	(13,138.15)	-17.4%
Classified Support Salaries		2200	10,811.59	136,382.06	53,440.26	141,382.06	(5,000.00)	-3.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	386,018.20	479,059.70	235,140.68	549,426.27	(70,366.57)	-14.7%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CLASSIFIED SALARIES			472,398.69	691,010.66	360,137.70	779,515.38	(88,504.72)	-12.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	510,398.06	530,016.17	183,160.59	492,307.46	37,708.71	7.1%
PERS		3201-3202	119,593.40	164,337.52	71,731.38	163,033.56	1,303.96	0.8%
OASDI/Medicare/Alternative		3301-3302	67,962.11	86,314.94	40,972.95	81,280.07	5,034.87	5.8%
Health and Welfare Benefits		3401-3402	371,020.87	477,709.25	238,505.35	480,212.03	(2,502.78)	-0.5%
Unemployment Insurance		3501-3502	2,407.79	3,384.32	1,254.95	3,297.89	86.43	2.6%
Workers' Compensation		3601-3602	88,173.27	101,929.10	48,074.31	99,161.69	2,767.41	2.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	14,748.00	35,812.17	14,522.27	34,997.07	815.10	2.3%
TOTAL, EMPLOYEE BENEFITS			1,174,303.50	1,399,503.47	598,221.80	1,354,289.77	45,213.70	3.2%
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	528,676.50	500,169.19	17,075.92	309,868.80	190,300.39	38.0%
Noncapitalized Equipment		4400	78,433.00	78,433.00	0.00	59,833.00	18,600.00	23.7%
TOTAL, BOOKS AND SUPPLIES			607,109.50	578,602.19	17,075.92	369,701.80	208,900.39	36.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	30,000.00	30,000.00	0.00	0.00	30,000.00	100.0%
Travel and Conferences		5200	47,500.00	47,500.00	7,409.89	51,000.00	(3,500.00)	-7.4%
Dues and Memberships		5300	1,500.00	1,500.00	1,270.00	1,500.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	863,521.00	935,849.78	290,422.49	1,335,739.78	(399,890.00)	-42.7%
Communications		5900	0.00	0.00	0.00	1,500.00	(1,500.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			947,521.00	1,019,849.78	299,102.38	1,394,739.78	(374,890.00)	-36.8%
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%
Equipment		6400	10,000.00	10,000.00	0.00	5,371.00	4,629.00	46.3%
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			10,000.00	10,000.00	0.00	5,371.00	4,629.00	46.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	117,589.37	117,589.37	47,237.44	117,589.37	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			117,589.37	117,589.37	47,237.44	117,589.37	0.00	0.0%
TOTAL, EXPENDITURES			5,312,603.59	5,757,660.73	2,313,707.70	5,688,356.08		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
3926	Adult Education: Integrated English Literacy and Civics Education	1.70
6371	CalWORKs for ROCP or Adult Education	2,012.97
9010	Other Restricted Local	24,919.82
Total, Restricted Balance		26,934.49

FORM 12
CHILD DEVELOPMENT
FUND

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	992,435.74	1,012,404.74	978,566.12	992,435.74	(19,969.00)	-2.0%
3) Other State Revenue		8300-8599	24,925,250.03	25,024,452.54	10,207,286.06	34,373,000.76	9,348,548.22	37.4%
4) Other Local Revenue		8600-8799	15,282,721.20	15,483,007.84	947,862.41	15,718,864.41	235,856.57	1.5%
5) TOTAL, REVENUES			41,200,406.97	41,519,865.12	12,133,714.59	51,084,300.91		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	12,230,813.38	12,461,256.43	6,425,656.78	13,417,237.62	(955,981.19)	-7.7%
2) Classified Salaries		2000-2999	8,220,673.45	8,509,136.15	4,442,618.28	8,556,315.25	(47,179.10)	-0.6%
3) Employee Benefits		3000-3999	12,855,195.40	12,389,959.41	6,076,729.21	12,364,269.79	25,689.62	0.2%
4) Books and Supplies		4000-4999	5,759,867.39	6,389,909.66	709,442.58	5,042,865.39	1,347,044.27	21.1%
5) Services and Other Operating Expenditures		5000-5999	3,391,898.18	6,842,008.18	1,771,414.33	7,039,790.01	(197,781.83)	-2.9%
6) Capital Outlay		6000-6999	4,690,594.35	4,436,208.35	723,545.98	4,782,289.26	(346,080.91)	-7.8%
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	1,463,847.38	1,562,358.86	557,428.08	1,581,841.95	(19,483.09)	-1.2%
9) TOTAL, EXPENDITURES			48,612,889.53	52,590,837.04	20,706,835.24	52,784,609.27		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,412,482.56)	(11,070,971.92)	(8,573,120.65)	(1,700,308.36)		
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)			(7,412,482.56)	(11,070,971.92)	(8,573,120.65)	(1,700,308.36)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,654,208.10	22,501,086.42		22,501,086.42	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)			18,654,208.10	22,501,086.42		22,501,086.42		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,654,208.10	22,501,086.42		22,501,086.42		
2) Ending Balance, June 30 (E + F1e)			11,241,725.54	11,430,114.50		20,800,778.06		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	11,241,725.54	11,430,114.50		20,800,778.06		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	992,435.74	1,012,404.74	978,566.12	992,435.74	(19,969.00)	-2.0%
TOTAL, FEDERAL REVENUE			992,435.74	1,012,404.74	978,566.12	992,435.74	(19,969.00)	-2.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	23,519,500.05	22,554,438.37	7,002,189.33	23,412,940.79	858,502.42	3.8%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,405,749.98	2,470,014.17	3,205,096.73	10,960,059.97	8,490,045.80	343.7%
TOTAL, OTHER STATE REVENUE			24,925,250.03	25,024,452.54	10,207,286.06	34,373,000.76	9,348,548.22	37.4%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	900,000.00	900,000.00	526,786.25	961,681.77	61,681.77	6.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	211,945.20	211,945.20	(174,914.00)	211,945.20	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	100,000.00	7,700.00	100,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	14,170,776.00	14,271,062.64	588,290.16	14,445,237.44	174,174.80	1.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,282,721.20	15,483,007.84	947,862.41	15,718,864.41	235,856.57	1.5%
TOTAL, REVENUES			41,200,406.97	41,519,865.12	12,133,714.59	51,084,300.91		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	10,081,617.37	10,303,892.47	5,125,836.38	11,050,647.74	(746,755.27)	-7.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,149,196.01	2,157,363.96	1,299,820.40	2,366,589.88	(209,225.92)	-9.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			12,230,813.38	12,461,256.43	6,425,656.78	13,417,237.62	(955,981.19)	-7.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,015,632.56	4,833,670.91	2,680,154.46	4,953,786.48	(120,115.57)	-2.5%
Classified Support Salaries		2200	690,175.76	734,221.52	338,399.45	562,580.69	171,640.83	23.4%
Classified Supervisors' and Administrators' Salaries		2300	1,162,861.55	1,266,134.46	608,697.85	1,283,253.50	(17,119.04)	-1.4%
Clerical, Technical and Office Salaries		2400	1,352,003.58	1,635,181.32	774,908.42	1,716,236.48	(81,055.16)	-5.0%
Other Classified Salaries		2900	0.00	39,927.94	40,458.10	40,458.10	(530.16)	-1.3%
TOTAL, CLASSIFIED SALARIES			8,220,673.45	8,509,136.15	4,442,618.28	8,556,315.25	(47,179.10)	-0.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,689,068.55	2,672,339.98	966,033.16	2,613,050.46	59,289.52	2.2%

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)
PERS		3201-3202	2,614,144.21	2,569,773.99	1,410,448.46	2,610,996.99	(41,223.00)	-1.6%
OASDI/Medicare/Alternative		3301-3302	1,063,370.86	1,012,258.84	502,803.90	970,062.28	42,196.56	4.2%
Health and Welfare Benefits		3401-3402	5,677,061.85	5,342,236.48	2,765,707.14	5,346,459.78	(4,223.30)	-0.1%
Unemployment Insurance		3501-3502	17,907.36	16,883.38	8,139.06	16,284.46	598.92	3.5%
Workers' Compensation		3601-3602	734,207.74	717,939.06	389,757.35	748,371.85	(30,432.79)	-4.2%
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	59,434.83	58,527.68	33,840.14	59,043.97	(516.29)	-0.9%
TOTAL, EMPLOYEE BENEFITS			12,855,195.40	12,389,959.41	6,076,729.21	12,364,269.79	25,689.62	0.2%
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	415,323.04	415,323.04	0.00	413,823.04	1,500.00	0.4%
Materials and Supplies		4300	3,865,826.51	4,804,324.05	633,716.26	3,920,149.96	884,174.09	18.4%
Noncapitalized Equipment		4400	1,478,717.84	1,170,262.57	75,726.32	708,892.39	461,370.18	39.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,759,867.39	6,389,909.66	709,442.58	5,042,865.39	1,347,044.27	21.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	5,000.00	943,529.00	0.00	943,529.00	0.00	0.0%
Travel and Conferences		5200	250,000.00	222,846.00	47,773.93	222,846.00	0.00	0.0%
Dues and Memberships		5300	1,500.00	2,000.00	798.25	2,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	316,000.00	316,000.00	186,412.45	330,727.92	(14,727.92)	-4.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	80,200.00	180,200.00	82,316.69	180,000.00	200.00	0.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,451,949.00	1,361,349.00	270,771.66	1,359,349.00	2,000.00	0.1%
Professional/Consulting Services and Operating Expenditures		5800	1,287,249.18	3,816,084.18	1,183,341.35	4,001,338.09	(185,253.91)	-4.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,391,898.18	6,842,008.18	1,771,414.33	7,039,790.01	(197,781.83)	-2.9%
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	4,680,594.35	4,426,208.35	723,545.98	4,772,289.26	(346,080.91)	-7.8%
Equipment		6400	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,690,594.35	4,436,208.35	723,545.98	4,782,289.26	(346,080.91)	-7.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	1,463,847.38	1,562,358.86	557,428.08	1,581,841.95	(19,483.09)	-1.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,463,847.38	1,562,358.86	557,428.08	1,581,841.95	(19,483.09)	-1.2%
TOTAL, EXPENDITURES			48,612,889.53	52,590,837.04	20,706,835.24	52,784,609.27		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	795,705.52
6129	Early Education: Center-Based Reserve Account for Department of Social Services Programs	456,395.41
6130	Early Education: Center-Based Reserve Account	4,065,391.15
6160	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	132,434.00
7810	Other Restricted State	12,514,646.76
9010	Other Restricted Local	2,836,205.22
Total, Restricted Balance		20,800,778.06

FORM 13
CAFETERIA SPECIAL
REVENUE FUND

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	22,227,756.00	22,227,756.00	9,955,201.11	24,827,756.00	2,600,000.00	11.7%
3) Other State Revenue		8300-8599	7,482,088.01	7,482,088.01	2,351,113.67	6,198,088.01	(1,284,000.00)	-17.2%
4) Other Local Revenue		8600-8799	1,540,597.70	1,540,597.70	469,130.78	1,653,182.71	112,585.01	7.3%
5) TOTAL, REVENUES			31,250,441.71	31,250,441.71	12,775,445.56	32,679,026.72		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	10,007,771.48	10,445,834.44	6,083,780.39	10,600,334.44	(154,500.00)	-1.5%
3) Employee Benefits		3000-3999	7,799,343.69	7,302,340.37	3,941,336.39	7,304,072.37	(1,732.00)	0.0%
4) Books and Supplies		4000-4999	25,975,218.48	36,324,917.36	8,400,406.99	18,909,839.18	17,415,078.18	47.9%
5) Services and Other Operating Expenditures		5000-5999	1,359,224.00	4,269,541.00	934,538.98	2,728,262.07	1,541,278.93	36.1%
6) Capital Outlay		6000-6999	6,260,000.00	4,433,000.00	618,351.51	4,331,560.93	101,439.07	2.3%
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	523,491.53	880,398.94	338,862.98	880,398.94	0.00	0.0%
9) TOTAL, EXPENDITURES			51,925,049.18	63,656,032.11	20,317,277.24	44,754,467.93		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(20,674,607.47)	(32,405,590.40)	(7,541,831.68)	(12,075,441.21)		
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)			(20,674,607.47)	(32,405,590.40)	(7,541,831.68)	(12,075,441.21)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	31,739,036.65	43,536,662.43		43,536,662.43	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)			31,739,036.65	43,536,662.43		43,536,662.43		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,739,036.65	43,536,662.43		43,536,662.43		
2) Ending Balance, June 30 (E + F1e)			11,064,429.18	11,131,072.03		31,461,221.22		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	11,064,429.18	11,131,072.03		31,461,221.22		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	22,227,756.00	22,227,756.00	9,955,201.11	24,827,756.00	2,600,000.00	11.7%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			22,227,756.00	22,227,756.00	9,955,201.11	24,827,756.00	2,600,000.00	11.7%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	7,458,014.00	7,458,014.00	2,351,113.67	6,174,014.00	(1,284,000.00)	-17.2%
All Other State Revenue		8590	24,074.01	24,074.01	0.00	24,074.01	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,482,088.01	7,482,088.01	2,351,113.67	6,198,088.01	(1,284,000.00)	-17.2%
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	26,500.00	26,500.00	638.10	2,500.00	(24,000.00)	-90.6%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,300,000.00	1,300,000.00	719,927.52	1,429,585.01	129,585.01	10.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	198,542.70	198,542.70	(265,579.00)	198,542.70	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	15,555.00	15,555.00	14,144.16	22,555.00	7,000.00	45.0%
TOTAL, OTHER LOCAL REVENUE			1,540,597.70	1,540,597.70	469,130.78	1,653,182.71	112,585.01	7.3%
TOTAL, REVENUES			31,250,441.71	31,250,441.71	12,775,445.56	32,679,026.72		
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	6,953,051.57	7,449,729.65	4,522,974.17	7,816,829.65	(367,100.00)	-4.9%
Classified Supervisors' and Administrators' Salaries		2300	2,686,597.90	2,621,697.90	1,352,057.95	2,409,097.90	212,600.00	8.1%
Clerical, Technical and Office Salaries		2400	368,122.01	374,406.89	208,748.27	374,406.89	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			10,007,771.48	10,445,834.44	6,083,780.39	10,600,334.44	(154,500.00)	-1.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	53,857.63	53,857.63	17,373.79	53,857.63	0.00	0.0%
PERS		3201-3202	2,574,660.67	2,574,660.67	1,401,819.49	2,574,660.67	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	725,337.37	736,975.88	431,779.37	748,075.88	(11,100.00)	-1.5%
Health and Welfare Benefits		3401-3402	3,745,922.46	3,165,371.95	1,656,664.26	3,146,171.95	19,200.00	0.6%
Unemployment Insurance		3501-3502	8,826.53	8,853.92	4,885.61	8,985.92	(132.00)	-1.5%
Workers' Compensation		3601-3602	359,278.78	361,160.07	218,336.73	370,860.07	(9,700.00)	-2.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	331,460.25	401,460.25	210,477.14	401,460.25	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,799,343.69	7,302,340.37	3,941,336.39	7,304,072.37	(1,732.00)	0.0%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	3,377,971.79	2,692,545.56	457,015.59	2,782,345.56	(89,800.00)	-3.3%
Noncapitalized Equipment		4400	50,000.00	223,940.36	162,605.59	223,940.36	0.00	0.0%
Food		4700	22,547,246.69	33,408,431.44	7,780,785.81	15,903,553.26	17,504,878.18	52.4%
TOTAL, BOOKS AND SUPPLIES			25,975,218.48	36,324,917.36	8,400,406.99	18,909,839.18	17,415,078.18	47.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	15,000.00	40,000.00	9,623.05	40,000.00	0.00	0.0%
Dues and Memberships		5300	300.00	800.00	495.00	800.00	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	2,231,000.00	2,652,000.00	440,690.98	1,060,729.07	1,591,270.93	60.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,554,076.00)	(1,462,476.00)	(664,927.03)	(1,462,484.00)	8.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	666,000.00	3,038,217.00	1,148,656.98	3,088,217.00	(50,000.00)	-1.6%
Communications		5900	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,359,224.00	4,269,541.00	934,538.98	2,728,262.07	1,541,278.93	36.1%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	300,000.00	300,000.00	0.00	0.00	300,000.00	100.0%
Equipment		6400	5,960,000.00	4,133,000.00	618,351.51	4,331,560.93	(198,560.93)	-4.8%
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			6,260,000.00	4,433,000.00	618,351.51	4,331,560.93	101,439.07	2.3%
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	523,491.53	880,398.94	338,862.98	880,398.94	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			523,491.53	880,398.94	338,862.98	880,398.94	0.00	0.0%
TOTAL, EXPENDITURES			51,925,049.18	63,656,032.11	20,317,277.24	44,754,467.93		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								

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

Resource	Description	2025-26 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	27,579,786.65
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	464,890.08
9010	Other Restricted Local	3,416,544.49
Total, Restricted Balance		31,461,221.22

FORM 14
DEFERRED
MAINTENANCE FUND

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	204,991.00	204,991.00	7,676.54	59,605.67	(145,385.33)	-70.9%
5) TOTAL, REVENUES			204,991.00	204,991.00	7,676.54	59,605.67		
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	3,929,441.66	3,929,441.66	1,125,036.68	3,929,441.66	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			3,929,441.66	3,929,441.66	1,125,036.68	3,929,441.66		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,724,450.66)	(3,724,450.66)	(1,117,360.14)	(3,869,835.99)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(724,450.66)	(724,450.66)	1,882,639.86	(869,835.99)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	929,441.66	1,931,138.30		1,931,138.30	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)			929,441.66	1,931,138.30		1,931,138.30		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			929,441.66	1,931,138.30		1,931,138.30		
2) Ending Balance, June 30 (E + F1e)			204,991.00	1,206,687.64		1,061,302.31		
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	204,991.00	1,206,687.64		1,061,302.31		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
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	200,000.00	200,000.00	29,625.54	54,614.67	(145,385.33)	-72.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	4,991.00	4,991.00	(21,949.00)	4,991.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			204,991.00	204,991.00	7,676.54	59,605.67	(145,385.33)	-70.9%
TOTAL, REVENUES			204,991.00	204,991.00	7,676.54	59,605.67		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,929,441.66	3,929,441.66	1,125,036.68	3,929,441.66	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,929,441.66	3,929,441.66	1,125,036.68	3,929,441.66	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,929,441.66	3,929,441.66	1,125,036.68	3,929,441.66		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	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)			3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	1,061,302.31
Total, Restricted Balance		1,061,302.31

FORM 21
BUILDING FUND

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	11,242.82	11,242.82	0.00	11,242.82	0.00	0.0%
4) Other Local Revenue		8600-8799	9,140,905.10	9,118,421.90	2,720,765.66	8,389,733.98	(728,687.92)	-8.0%
5) TOTAL, REVENUES			9,152,147.92	9,129,664.72	2,720,765.66	8,400,976.80		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,225,658.28	3,250,406.17	1,781,917.09	3,284,732.03	(34,325.86)	-1.1%
3) Employee Benefits		3000-3999	1,660,159.12	1,680,096.94	868,327.06	1,684,578.74	(4,481.80)	-0.3%
4) Books and Supplies		4000-4999	71,085.52	123,338.70	0.00	1,648,800.64	(1,525,461.94)	-1,236.8%
5) Services and Other Operating Expenditures		5000-5999	3,000,000.00	6,737,873.18	1,280,431.99	8,213,985.65	(1,476,112.47)	-21.9%
6) Capital Outlay		6000-6999	94,568,708.24	109,404,544.57	31,641,080.15	110,027,939.86	(623,395.29)	-0.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			102,525,611.16	121,196,259.56	35,571,756.29	124,860,036.92		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(93,373,463.24)	(112,066,594.84)	(32,850,990.63)	(116,459,060.12)		
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)			(93,373,463.24)	(112,066,594.84)	(32,850,990.63)	(116,459,060.12)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	174,431,475.77	225,821,884.78		225,821,884.78	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)			174,431,475.77	225,821,884.78		225,821,884.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			174,431,475.77	225,821,884.78		225,821,884.78		
2) Ending Balance, June 30 (E + F1e)			81,058,012.53	113,755,289.94		109,362,824.66		
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	81,058,012.53	113,755,289.94		109,362,824.66		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
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	11,242.82	11,242.82	0.00	11,242.82	0.00	0.0%
TOTAL, OTHER STATE REVENUE			11,242.82	11,242.82	0.00	11,242.82	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	7,628,000.00	7,610,000.00	4,227,777.64	6,988,601.06	(621,398.94)	-8.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,362,905.10	1,358,421.90	(1,570,687.00)	1,358,421.90	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	150,000.00	150,000.00	63,675.02	42,711.02	(107,288.98)	-71.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,140,905.10	9,118,421.90	2,720,765.66	8,389,733.98	(728,687.92)	-8.0%
TOTAL, REVENUES			9,152,147.92	9,129,664.72	2,720,765.66	8,400,976.80		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	112,548.27	78,029.93	145,874.13	(33,325.86)	-29.6%
Classified Supervisors' and Administrators' Salaries		2300	2,970,795.33	2,882,994.95	1,555,809.21	2,882,994.95	0.00	0.0%
Clerical, Technical and Office Salaries		2400	254,862.95	254,862.95	148,077.95	255,862.95	(1,000.00)	-0.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,225,658.28	3,250,406.17	1,781,917.09	3,284,732.03	(34,325.86)	-1.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	37,368.18	37,368.18	15,239.77	37,368.18	0.00	0.0%
PERS		3201-3202	827,998.36	828,357.53	421,629.21	829,820.76	(1,463.23)	-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)
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	236,762.13	242,575.32	129,544.56	244,530.58	(1,955.26)	-0.8%
Unemployment Insurance		3401-3402	429,706.56	440,239.13	230,868.03	440,239.13	0.00	0.0%
Workers' Compensation		3501-3502	2,931.57	3,139.79	1,518.48	3,446.37	(306.58)	-9.8%
OPEB, Allocated		3601-3602	115,801.14	118,825.81	63,974.13	119,582.54	(756.73)	-0.6%
OPEB, Active Employees		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	9,591.18	9,591.18	5,552.88	9,591.18	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,660,159.12	1,680,096.94	868,327.06	1,684,578.74	(4,481.80)	-0.3%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	71,085.52	123,338.70	0.00	123,338.70	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	1,525,461.94	(1,525,461.94)	New
TOTAL, BOOKS AND SUPPLIES			71,085.52	123,338.70	0.00	1,648,800.64	(1,525,461.94)	-1,236.8%
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	0.00	0.00	16,324.00	(16,324.00)	New
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	134,438.49	92,396.72	134,438.49	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	3,000,000.00	6,603,434.69	1,188,035.27	8,063,223.16	(1,459,788.47)	-22.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,000,000.00	6,737,873.18	1,280,431.99	8,213,985.65	(1,476,112.47)	-21.9%
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	94,568,708.24	108,904,544.57	31,513,169.51	107,105,737.13	1,798,807.44	1.7%
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	500,000.00	127,910.64	2,922,202.73	(2,422,202.73)	-484.4%
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			94,568,708.24	109,404,544.57	31,641,080.15	110,027,939.86	(623,395.29)	-0.6%
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			102,525,611.16	121,196,259.56	35,571,756.29	124,860,036.92		
INTERFUND 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)
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	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	109,362,824.66
Total, Restricted Balance		109,362,824.66

FUND 25
CAPITAL FACILITIES
FUND

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	818,247.00	818,247.00	368,672.75	1,141,361.92	323,114.92	39.5%
5) TOTAL, REVENUES			818,247.00	818,247.00	368,672.75	1,141,361.92		
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	4,977.45	199.68	4,227.45	750.00	15.1%
3) Employee Benefits		3000-3999	0.00	22.55	22.55	22.55	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	60,000.00	15,500.00	60,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,167,590.00	8,649,774.26	189,211.57	8,650,524.26	(750.00)	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,167,590.00	8,714,774.26	204,933.80	8,714,774.26		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,349,343.00)	(7,896,527.26)	163,738.95	(7,573,412.34)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,349,343.00)	(7,896,527.26)	163,738.95	(7,573,412.34)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,508,201.29	23,165,429.22		23,165,429.22	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)			18,508,201.29	23,165,429.22		23,165,429.22		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,508,201.29	23,165,429.22		23,165,429.22		
2) Ending Balance, June 30 (E + F1e)			17,158,858.29	15,268,901.96		15,592,016.88		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
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	700,000.00	700,000.00	439,562.81	1,023,114.92	323,114.92	46.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	118,247.00	118,247.00	(150,414.00)	118,247.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	0.00	0.00	79,523.94	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			818,247.00	818,247.00	368,672.75	1,141,361.92	323,114.92	39.5%
TOTAL, REVENUES			818,247.00	818,247.00	368,672.75	1,141,361.92		
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	4,977.45	199.68	4,227.45	750.00	15.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	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	4,977.45	199.68	4,227.45	750.00	15.1%
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	15.28	15.28	15.28	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	.10	.10	.10	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	7.17	7.17	7.17	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	22.55	22.55	22.55	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	60,000.00	15,500.00	60,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	60,000.00	15,500.00	60,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,167,590.00	8,649,774.26	189,211.57	8,650,524.26	(750.00)	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			2,167,590.00	8,649,774.26	189,211.57	8,650,524.26	(750.00)	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			2,167,590.00	8,714,774.26	204,933.80	8,714,774.26		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	15,592,016.88
Total, Restricted Balance		15,592,016.88

FORM 35
COUNTY SCHOOL
FACILITIES FUND

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	16,578,600.00	16,578,600.00	16,578,600.00	New
4) Other Local Revenue		8600-8799	399,058.40	399,058.40	110,642.54	511,720.63	112,662.23	28.2%
5) TOTAL, REVENUES			399,058.40	399,058.40	16,689,242.54	17,090,320.63		
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	62,250.00	49,200.00	62,250.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,073,272.43	2,151,334.73	316,459.85	2,151,334.73	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,073,272.43	2,213,584.73	365,659.85	2,213,584.73		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,674,214.03)	(1,814,526.33)	16,323,582.69	14,876,735.90		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,674,214.03)	(1,814,526.33)	16,323,582.69	14,876,735.90		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,530,704.51	9,295,634.64		9,295,634.64	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,530,704.51	9,295,634.64		9,295,634.64		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,530,704.51	9,295,634.64		9,295,634.64		
2) Ending Balance, June 30 (E + F1e)			6,856,490.48	7,481,108.31		24,172,370.54		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	6,856,490.48	7,481,108.31		24,172,370.54		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	16,578,600.00	16,578,600.00	16,578,600.00	New
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	16,578,600.00	16,578,600.00	16,578,600.00	New
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	300,000.00	300,000.00	181,933.54	412,662.23	112,662.23	37.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	99,058.40	99,058.40	(71,291.00)	99,058.40	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			399,058.40	399,058.40	110,642.54	511,720.63	112,662.23	28.2%
TOTAL, REVENUES			399,058.40	399,058.40	16,689,242.54	17,090,320.63		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	62,250.00	49,200.00	62,250.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	62,250.00	49,200.00	62,250.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,073,272.43	2,151,334.73	316,459.85	2,151,334.73	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			2,073,272.43	2,151,334.73	316,459.85	2,151,334.73	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,073,272.43	2,213,584.73	365,659.85	2,213,584.73		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2025-26 Projected Totals
7710	State School Facilities Projects	24,167,873.34
9010	Other Restricted Local	4,497.20
Total, Restricted Balance		24,172,370.54

FORM 40
SPECIAL RESERVE
FUND FOR CAPITAL
OUTLAY PROJECTS

Description	Resource Codes	Object Codes	Original Budget (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	780,122.00	254,605.00	50,310.95	220,597.26	(34,007.74)	-13.4%
5) TOTAL, REVENUES			780,122.00	254,605.00	50,310.95	220,597.26		
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	119,430.18	131,145.26	131,178.86	(11,748.68)	-9.8%
3) Employee Benefits		3000-3999	0.00	13,786.96	15,684.22	16,182.80	(2,395.84)	-17.4%
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	12,904.72	(12,904.72)	New
6) Capital Outlay		6000-6999	1,535,517.00	2,436,482.50	1,513,191.44	2,422,337.98	14,144.52	0.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,535,517.00	2,569,699.64	1,660,020.92	2,582,604.36		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(755,395.00)	(2,315,094.64)	(1,609,709.97)	(2,362,007.10)		
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)			(755,395.00)	(2,315,094.64)	(1,609,709.97)	(2,362,007.10)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,346,292.85	4,309,274.44		4,309,274.44	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)			2,346,292.85	4,309,274.44		4,309,274.44		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,346,292.85	4,309,274.44		4,309,274.44		
2) Ending Balance, June 30 (E + F1e)			1,590,897.85	1,994,179.80		1,947,267.34		
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	1,590,897.85	1,994,179.80		1,947,267.34		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
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	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	220,000.00	220,000.00	85,143.81	185,992.26	(34,007.74)	-15.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	34,605.00	34,605.00	(36,092.00)	34,605.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	525,517.00	0.00	1,259.14	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			780,122.00	254,605.00	50,310.95	220,597.26	(34,007.74)	-13.4%
TOTAL, REVENUES			780,122.00	254,605.00	50,310.95	220,597.26		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	117,850.18	129,565.26	129,598.86	(11,748.68)	-10.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	1,580.00	1,580.00	1,580.00	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	119,430.18	131,145.26	131,178.86	(11,748.68)	-9.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	430.88	1,082.20	1,082.20	(651.32)	-151.2%
OASDI/Medicare/Alternative		3301-3302	0.00	9,007.16	9,826.67	10,207.16	(1,200.00)	-13.3%
Health and Welfare Benefits		3401-3402	0.00	.86	.86	.86	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	60.52	66.38	75.04	(14.52)	-24.0%
Workers' Compensation		3601-3602	0.00	4,287.54	4,708.11	4,817.54	(530.00)	-12.4%
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			0.00	13,786.96	15,684.22	16,182.80	(2,395.84)	-17.4%
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	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								

Description	Resource Codes	Object Codes	Original Budget (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	12,904.72	(12,904.72)	New
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	12,904.72	(12,904.72)	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	1,535,517.00	2,436,482.50	1,513,191.44	2,422,337.98	14,144.52	0.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,535,517.00	2,436,482.50	1,513,191.44	2,422,337.98	14,144.52	0.6%
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			1,535,517.00	2,569,699.64	1,660,020.92	2,582,604.36		
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								
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)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	1,947,267.34
Total, Restricted Balance		1,947,267.34

FORM 51
BOND INTEREST &
REDEMPTION FUND

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,095,820.00	1,095,820.00	547,911.29	1,095,820.00	0.00	0.0%
3) Other State Revenue		8300-8599	308,000.00	301,000.00	0.00	301,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	80,235,339.00	94,123,897.00	57,881,537.86	94,123,897.00	0.00	0.0%
5) TOTAL, REVENUES			81,639,159.00	95,520,717.00	58,429,449.15	95,520,717.00		
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	107,565,449.00	107,568,449.00	84,783,709.15	107,568,449.00	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			107,565,449.00	107,568,449.00	84,783,709.15	107,568,449.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(25,926,290.00)	(12,047,732.00)	(26,354,260.00)	(12,047,732.00)		
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)			(25,926,290.00)	(12,047,732.00)	(26,354,260.00)	(12,047,732.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	98,980,212.12	113,857,961.08		113,857,961.08	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)			98,980,212.12	113,857,961.08		113,857,961.08		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			98,980,212.12	113,857,961.08		113,857,961.08		
2) Ending Balance, June 30 (E + F1e)			73,053,922.12	101,810,229.08		101,810,229.08		
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	73,053,922.12	101,810,229.08		101,810,229.08		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	1,095,820.00	1,095,820.00	547,911.29	1,095,820.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,095,820.00	1,095,820.00	547,911.29	1,095,820.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	308,000.00	301,000.00	0.00	301,000.00	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			308,000.00	301,000.00	0.00	301,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	70,475,124.00	84,082,482.00	53,687,179.99	84,082,482.00	0.00	0.0%
Unsecured Roll		8612	3,700,000.00	3,600,000.00	2,630,652.06	3,600,000.00	0.00	0.0%
Prior Years' Taxes		8613	800,000.00	800,000.00	58,105.71	800,000.00	0.00	0.0%
Supplemental Taxes		8614	2,000,000.00	1,500,000.00	73,995.27	1,500,000.00	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%
Interest		8660	2,096,000.00	2,977,200.00	1,028,157.40	2,977,200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(760,767.51)	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,164,215.00	1,164,215.00	1,164,214.94	1,164,215.00	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			80,235,339.00	94,123,897.00	57,881,537.86	94,123,897.00	0.00	0.0%
TOTAL, REVENUES			81,639,159.00	95,520,717.00	58,429,449.15	95,520,717.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	60,564,215.00	60,564,215.00	60,564,214.94	60,564,215.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	47,001,234.00	47,004,234.00	24,219,494.21	47,004,234.00	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)			107,565,449.00	107,568,449.00	84,783,709.15	107,568,449.00	0.00	0.0%
TOTAL, EXPENDITURES			107,565,449.00	107,568,449.00	84,783,709.15	107,568,449.00		
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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
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	101,810,229.08
Total, Restricted Balance		101,810,229.08

FORM 67
SELF-INSURANCE
FUND FORM

Description	Resource Codes	Object Codes	Original Budget (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	32,981,666.41	31,930,811.94	12,739,180.63	30,559,510.35	(1,371,301.59)	-4.3%
5) TOTAL, REVENUES			32,981,666.41	31,930,811.94	12,739,180.63	30,559,510.35		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,169,556.05	1,119,219.41	709,379.93	1,173,562.38	(54,342.97)	-4.9%
3) Employee Benefits		3000-3999	568,250.31	495,130.51	290,658.34	514,782.51	(19,652.00)	-4.0%
4) Books and Supplies		4000-4999	155,424.68	328,914.33	61,593.19	254,589.85	74,324.48	22.6%
5) Services and Other Operating Expenses		5000-5999	32,118,706.64	31,588,260.43	14,685,808.19	30,217,288.35	1,370,972.08	4.3%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			34,011,937.68	33,531,524.68	15,747,439.65	32,160,223.09		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(1,030,271.27)	(1,600,712.74)	(3,008,259.02)	(1,600,712.74)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	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)			(1,030,271.27)	(1,600,712.74)	(3,008,259.02)	(1,600,712.74)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,327,946.80	1,603,971.44		1,603,971.44	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)			1,327,946.80	1,603,971.44		1,603,971.44		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,327,946.80	1,603,971.44		1,603,971.44		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
2) Ending Net Position, June 30 (E + F1e)			297,675.53	3,258.70		3,258.70		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	297,675.53	3,258.70		3,258.70		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	150,000.00	150,000.00	1,825.67	150,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	39,046.00	39,046.00	(32,158.00)	39,046.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	32,792,620.41	31,741,765.94	12,769,512.96	30,370,464.35	(1,371,301.59)	-4.3%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			32,981,666.41	31,930,811.94	12,739,180.63	30,559,510.35	(1,371,301.59)	-4.3%
TOTAL, REVENUES			32,981,666.41	31,930,811.94	12,739,180.63	30,559,510.35		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	178,132.47	218,378.98	168,154.04	268,304.44	(49,925.46)	-22.9%
Classified Supervisors' and Administrators' Salaries		2300	917,880.38	826,033.87	496,505.85	828,195.70	(2,161.83)	-0.3%
Clerical, Technical and Office Salaries		2400	73,543.20	74,806.56	44,720.04	77,062.24	(2,255.68)	-3.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,169,556.05	1,119,219.41	709,379.93	1,173,562.38	(54,342.97)	-4.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	315,170.17	263,265.88	147,816.01	276,805.66	(13,539.78)	-5.1%
OASDI/Medicare/Alternative		3301-3302	76,742.11	67,299.58	45,116.46	71,495.56	(4,195.98)	-6.2%
Health and Welfare Benefits		3401-3402	127,932.12	120,303.28	68,701.13	120,303.28	0.00	0.0%
Unemployment Insurance		3501-3502	1,270.84	1,087.70	648.71	1,114.02	(26.32)	-2.4%
Workers' Compensation		3601-3602	41,987.07	38,026.07	25,373.03	39,915.99	(1,889.92)	-5.0%
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	5,148.00	5,148.00	3,003.00	5,148.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			568,250.31	495,130.51	290,658.34	514,782.51	(19,652.00)	-4.0%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	67,924.68	262,414.33	43,862.76	187,319.82	75,094.51	28.6%
Noncapitalized Equipment		4400	87,500.00	66,500.00	17,730.43	67,270.03	(770.03)	-1.2%
TOTAL, BOOKS AND SUPPLIES			155,424.68	328,914.33	61,593.19	254,589.85	74,324.48	22.6%
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	4,500.00	6,500.00	900.00	6,500.00	0.00	0.0%
Dues and Memberships		5300	2,000.00	2,000.00	90.00	2,216.00	(216.00)	-10.8%
Insurance		5400-5450	5,140,000.00	9,138,000.00	4,479,564.62	4,492,817.88	4,645,182.12	50.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	100.00	100.00	0.00	100.00	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	26,972,106.64	22,440,160.43	10,204,643.94	25,714,154.47	(3,273,994.04)	-14.6%
Communications		5900	0.00	1,500.00	609.63	1,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			32,118,706.64	31,588,260.43	14,685,808.19	30,217,288.35	1,370,972.08	4.3%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			34,011,937.68	33,531,524.68	15,747,439.65	32,160,223.09		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

FORM AI
AVERAGE DAILY
ATTENDANCE

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)	30,763.60	30,763.60	30,563.12	30,563.12	(200.48)	-1.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA						
(Sum of Lines A1 through A3)	30,763.60	30,763.60	30,563.12	30,563.12	(200.48)	-1.0%
5. 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 A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA						
(Sum of Line A4 and Line A5g)	30,763.60	30,763.60	30,563.12	30,563.12	(200.48)	-1.0%
7. Adults in Correctional Facilities						
					0.00	
8. Charter School ADA						
(Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	9,996.38	9,996.38	10,810.00	9,996.38	0.00	0.0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	9,996.38	9,996.38	10,810.00	9,996.38	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 Program 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)
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)	9,996.38	9,996.38	10,810.00	9,996.38	0.00	0.0%

**FORM CASH
CASH FLOW
WORKSHEET**

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			267,909,087.00	249,875,861.00	231,967,644.00	228,944,091.00	202,326,705.00	161,709,082.00	189,128,184.00	182,095,894.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		12,564,825.00	13,227,463.00	36,160,982.00	24,656,252.00	21,510,803.00	19,574,831.00	17,813,096.00	36,022,038.00
Property Taxes	8020-8079		29,373.00	8,473,781.00	7,401,537.00	0.00	281,139.00	51,072,974.00	28,265,944.00	36,178,456.00
Miscellaneous Funds	8080-8099		(2,939,082.00)	(5,289,611.00)	(3,526,407.00)	(3,519,575.00)	(3,612,891.00)	(3,612,891.00)	(1,754,415.00)	(3,612,891.00)
Federal Revenue	8100-8299		12,499,497.00	0.00	9,787.00	123,945.00	1,587,775.00	3,140,599.00	17,759,744.00	173,493.00
Other State Revenue	8300-8599		8,727,254.00	4,140,143.00	24,435,221.00	15,566,525.00	7,993,834.00	23,751,078.00	11,228,203.00	22,027,209.00
Other Local Revenue	8600-8799		(1,358,943.00)	5,472,034.00	6,261,224.00	4,739,650.00	4,223,072.00	19,148,360.00	19,281,157.00	6,806,565.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			29,522,924.00	26,023,810.00	70,742,344.00	41,566,797.00	31,983,732.00	113,074,951.00	92,593,729.00	97,594,870.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		6,082,181.00	24,254,417.00	25,886,990.00	26,039,027.00	26,178,848.00	24,087,073.00	24,087,073.00	24,087,073.00
Classified Salaries	2000-2999		7,348,425.00	9,883,219.00	12,164,105.00	13,809,349.00	13,911,437.00	12,799,925.00	12,799,925.00	12,799,925.00
Employee Benefits	3000-3999		7,181,921.00	17,477,401.00	19,340,338.00	20,056,309.00	20,233,661.00	22,289,354.00	22,289,354.00	22,289,354.00
Books and Supplies	4000-4999		158,360.00	890,866.00	3,786,766.00	2,177,838.00	1,986,285.00	5,184,072.00	5,184,072.00	5,184,072.00
Services	5000-5999		1,239,163.00	6,343,966.00	10,756,576.00	12,046,907.00	23,351,898.00	19,693,329.00	19,693,329.00	19,693,329.00
Capital Outlay	6000-6999		(4,207.00)	(5,378.00)	741,260.00	840,369.00	711,078.00	232,096.00	232,096.00	232,096.00
Other Outgo	7000-7499		1,038.00	149.00	(424,377.00)	69,891.00	25,226.00	168,488.00	168,488.00	168,488.00
Interfund Transfers Out	7600-7629					0.00			3,000,000.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			22,006,881.00	58,844,640.00	72,251,658.00	75,039,690.00	86,398,433.00	84,454,337.00	87,454,337.00	84,454,337.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	1,880,221.00	(33,931.00)	(64,900.00)	(148,571.00)	(88,865.00)	(589,051.00)	(5,473,433.00)	2,110,515.00
Accounts Receivable	9200-9299	0.00	32,696,593.00	4,789,801.00	7,562,704.00	1,221,438.00	19,845,596.00	(675,397.00)	(1,975,182.00)	0.00
Due From Other Funds	9310	0.00	224,177.00	1,233,243.00	(9,589,867.00)	(9,856.00)	(1,287,284.00)			
Stores	9320									
Prepaid Expenditures	9330	0.00		0.00					(77,280.00)	
Other Current Assets	9340	(71,320.72)								
Lease Receivable	9380									
Deferred Outflows of Resources	9490								0.00	
SUBTOTAL		(71,320.72)	34,800,991.00	5,989,113.00	(2,092,063.00)	1,063,011.00	18,469,447.00	(1,264,448.00)	(7,525,895.00)	2,110,515.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	0.00	43,276,414.00	(8,498,355.00)	(2,059,971.00)	(4,605,723.00)	4,672,369.00	(62,936.00)	4,645,787.00	(4,312,491.00)
Due To Other Funds	9610	0.00	1,324,495.00	(415,123.00)	(281.00)					
Current Loans	9640	0.00	0.00	0.00	1,482,428.00	(1,186,773.00)				
Unearned Revenues	9650		15,749,351.00	(10,022.00)						
Deferred Inflows of Resources	9690								0.00	
SUBTOTAL		0.00	60,350,260.00	(8,923,500.00)	(577,824.00)	(5,792,496.00)	4,672,369.00	(62,936.00)	4,645,787.00	(4,312,491.00)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(71,320.72)	(25,549,269.00)	14,912,613.00	(1,514,239.00)	6,855,507.00	13,797,078.00	(1,201,512.00)	(12,171,682.00)	6,423,006.00
E. NET INCREASE/DECREASE (B - C + D)			(18,033,226.00)	(17,908,217.00)	(3,023,553.00)	(26,617,386.00)	(40,617,623.00)	27,419,102.00	(7,032,290.00)	19,563,539.00
F. ENDING CASH (A + E)			249,875,861.00	231,967,644.00	228,944,091.00	202,326,705.00	161,709,082.00	189,128,184.00	182,095,894.00	201,659,433.00
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		201,659,433.00	171,350,672.00	178,465,534.24	172,022,430.24				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	28,817,631.00	23,054,105.00	18,443,284.00	42,855,952.50	14,285,317.50	0.00	308,986,580.00	308,986,580.00
Property Taxes	8020-8079	4,659,907.00	43,662,464.00	30,003,876.00	18,983,980.00			229,013,431.00	229,013,431.00
Miscellaneous Funds	8080-8099	(10,548,281.00)		(1,259,535.00)	0.00	(3,180,816.00)	(2,962,693.00)	(45,819,088.00)	(45,819,088.00)
Federal Revenue	8100-8299	11,774,876.00	3,120,342.00	7,682,670.00	3,064,790.00	0.00	15,126,039.09	76,063,557.09	76,063,557.33
Other State Revenue	8300-8599	14,730,089.00	12,952,130.00	17,269,506.00	14,388,106.60		9,818,141.07	187,027,439.67	187,027,439.67
Other Local Revenue	8600-8799	6,891,159.00	10,336,738.00	7,752,554.00	15,553,297.69	0.00	0.00	105,106,867.69	105,106,867.69
Interfund Transfers In	8900-8929							0.00	0.00
All Other Financing Sources	8930-8979		12,227.24		2,772.76	0.00	(.24)	14,999.76	15,000.00
TOTAL RECEIPTS		56,325,381.00	93,138,006.24	79,892,355.00	94,848,899.55	11,104,501.50	21,981,486.92	860,393,787.21	860,393,787.69
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	24,087,073.00	24,087,073.00	24,087,073.00	21,181,364.00	0.00	6,256,203.26	280,401,468.26	280,401,468.08
Classified Salaries	2000-2999	12,799,925.00	12,799,925.00	12,799,925.00	13,157,129.00	0.00	831,487.26	147,904,701.26	147,904,701.57
Employee Benefits	3000-3999	22,289,354.00	22,289,354.00	22,289,354.00	18,733,200.00	0.00	5,177,120.35	241,936,074.35	241,936,073.98
Books and Supplies	4000-4999	5,184,072.00	5,184,072.00	5,184,072.00	3,651,396.00	0.00	20,012,633.36	63,768,576.36	63,768,576.05
Services	5000-5999	19,693,329.00	19,693,329.00	19,693,329.00	19,336,291.00	0.00	23,049,206.92	214,283,981.92	214,283,981.50
Capital Outlay	6000-6999	232,096.00	232,096.00	232,096.00	0.00	0.00	6,845,979.54	10,521,677.54	10,521,677.54
Other Outgo	7000-7499	168,488.00	168,488.00	168,488.00	199,730.00		3,267,599.23	4,150,184.23	4,150,184.23
Interfund Transfers Out	7600-7629							3,000,000.00	3,000,000.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		84,454,337.00	84,454,337.00	84,454,337.00	76,259,110.00	0.00	65,440,229.92	965,966,663.92	965,966,662.95
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	(14,793.00)	(99,829.00)	(64,576.00)	2,587,212.00			(1.00)	
Accounts Receivable	9200-9299	(428,129.00)	(1,790,780.00)	0.00	(61,246,644.00)			0.00	
Due From Other Funds	9310	(637,430.00)	637,430.00		9,429,588.00			1.00	
Stores	9320							0.00	
Prepaid Expenditures	9330				77,280.00			0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		(1,080,352.00)	(1,253,179.00)	(64,576.00)	(49,152,564.00)	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	1,099,453.00	1,114,962.00	1,816,546.00	(37,106,055.00)			(20,000.00)	
Due To Other Funds	9610				(909,091.00)			0.00	
Current Loans	9640							295,655.00	
Unearned Revenues	9650		(799,334.00)		(15,235,650.00)			(295,655.00)	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		1,099,453.00	315,628.00	1,816,546.00	(53,250,796.00)	0.00	0.00	(20,000.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(2,179,805.00)	(1,568,807.00)	(1,881,122.00)	4,098,232.00	0.00	0.00	20,000.00	
E. NET INCREASE/DECREASE (B - C + D)		(30,308,761.00)	7,114,862.24	(6,443,104.00)	22,688,021.55	11,104,501.50	(43,458,743.00)	(105,552,876.71)	(105,572,875.26)
F. ENDING CASH (A + E)		171,350,672.00	178,465,534.24	172,022,430.24	194,710,451.79				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								162,356,210.29	

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			194,710,451.79	194,710,451.79	194,710,451.79	194,710,451.79	194,710,451.79	194,710,451.79	194,710,451.79	194,710,451.79
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6999									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			194,710,451.79	194,710,451.79	194,710,451.79	194,710,451.79	194,710,451.79	194,710,451.79	194,710,451.79	194,710,451.79
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		194,710,451.79	194,710,451.79	194,710,451.79	194,710,451.79				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		194,710,451.79	194,710,451.79	194,710,451.79	194,710,451.79				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								194,710,451.79	

**FORM ESMOE
EVERY
STUDENT
SUCCEEDS ACT
OF
MAINTENANCE
OF EFFORT**

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	965,966,662.95
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	73,584,412.83
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	496.34
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	10,495,314.65
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	6,653,288.49
5. Interfund Transfers Out	All	9300	7600-7629	3,000,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	2,096,495.55
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				22,245,595.03
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	12,075,441.21
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				882,212,096.30
Section II - Expenditures Per ADA				2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				41,373.12
B. Expenditures per ADA (Line I.E divided by Line II.A)				21,323.32
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			810,949,717.87	26,360.61
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			810,949,717.87	26,360.61
B. Required effort (Line A.2 times 90%)			729,854,746.08	23,724.55
C. Current year expenditures (Line I.E and Line II.B)			882,212,096.30	21,323.32
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	2,401.23
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met	

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2027-28 may be reduced by the lower of the two percentages) *Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.	0.00%	10.12%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

**FORM ICR
INDIRECT COST RATE
WORKSHEET**

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 23,998,881.09
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 646,238,963.60

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.71%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 21,824,385.27
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 17,906,911.32

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	753,044.04
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	3,327,832.73
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	665.57
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	43,812,838.93
9. Carry-Forward Adjustment (Part IV, Line F)	11,319,863.18
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	55,132,702.11
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	496,571,197.45
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	179,600,589.13
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	64,898,012.94
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	8,374,553.68
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	496.34
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	8,495,784.33
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	172,623.80
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	7,783,171.56
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	7,061.89
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	86,371,162.60
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	17,274.43
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,565,395.71
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	45,461,701.62
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	23,638,954.80
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	926,957,980.28
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	4.73%
D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	5.95%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	43,812,838.93
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(420,229.63)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.46%) times Part III, Line B19); zero if negative	11,319,863.18
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.46%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.66%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	11,319,863.18
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	11,319,863.18

Approved
indirect cost
rate: 3.46%

Highest rate
used in any
program: 7.66%

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

Fund	Resource	Eligible Expenditures (Objects 1000- 5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	21,482,938.20	743,347.71	3.46%
01	3010	28,621,078.63	949,093.52	3.32%
01	3182	5,373,873.59	185,936.00	3.46%
01	3310	7,187,576.36	248,690.84	3.46%
01	3311	150,883.66	5,220.58	3.46%
01	3312	1,772,686.60	61,334.96	3.46%
01	3315	197,026.88	6,817.12	3.46%
01	3318	69,538.00	2,406.00	3.46%
01	3327	369,152.00	14,360.00	3.89%
01	3385	198,541.47	6,869.53	3.46%
01	3395	14,650.00	507.00	3.46%
01	3410	684,134.94	23,671.06	3.46%
01	3550	497,646.00	17,218.00	3.46%
01	4035	1,715,400.49	59,352.86	3.46%
01	4124	2,117,495.87	82,486.64	3.90%
01	4127	1,809,065.34	62,594.12	3.46%
01	4201	364,278.26	12,604.03	3.46%
01	4203	1,435,494.46	49,383.61	3.44%
01	4510	25,000.00	865.00	3.46%
01	5630	99,638.95	3,447.90	3.46%
01	5810	1,729,320.20	35,894.79	2.08%
01	6010	5,836,318.31	204,480.09	3.50%
01	6019	4,600,000.00	159,160.00	3.46%
01	6211	3,281,127.86	106,239.86	3.24%
01	6266	2,939,193.82	77,575.12	2.64%
01	6332	20,256,781.80	644,289.22	3.18%
01	6383	2,575,373.56	104,812.96	4.07%
01	6385	500,062.85	17,302.15	3.46%
01	6386	182,231.04	6,304.96	3.46%
01	6387	1,274,289.86	43,675.93	3.43%
01	6388	1,550,274.49	53,639.50	3.46%
01	6500	147,030,069.16	5,219,706.97	3.55%
01	6515	6,423.74	222.26	3.46%
01	6520	349,787.36	12,102.64	3.46%
01	6546	2,919,929.93	86,247.44	2.95%
01	6547	2,212,832.01	76,563.99	3.46%

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

01	6690	92,490.34	2,296.97	2.48%
01	6762	10,424,360.09	382,712.81	3.67%
01	7085	1,797,371.11	63,205.00	3.52%
01	7220	888,417.75	29,542.25	3.33%
01	7339	958,868.59	29,284.35	3.05%
01	7399	4,822,618.48	194,326.34	4.03%
01	7412	360,282.46	12,465.77	3.46%
01	7413	585,851.72	20,270.47	3.46%
01	7435	15,886,530.70	589,467.00	3.71%
01	7810	9,768,151.99	371,829.88	3.81%
01	9010	83,566,516.63	165,935.57	0.20%
11	6391	3,054,292.13	117,589.37	3.85%
12	5025	956,764.34	35,671.40	3.73%
12	6040	510,330.61	39,071.18	7.66%
12	6052	7,249.18	250.82	3.46%
12	6053	113,477.28	3,926.31	3.46%
12	6105	21,419,412.18	714,867.87	3.34%
12	6160	128,005.03	4,428.97	3.46%
12	7810	6,132,303.21	277,170.65	4.52%
12	9010	14,964,246.01	506,454.75	3.38%
13	5310	16,851,767.24	648,635.27	3.85%
13	5320	6,698,371.86	231,763.67	3.46%

**FORM MYPI
MULTIYEAR
PROJECTIONS
WORKSHEET**

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	487,351,239.00	2.32%	498,681,752.00	2.98%	513,556,647.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	11,635,955.89	.90%	11,740,175.00	1.42%	11,907,423.00
4. Other Local Revenues	8600-8799	19,978,305.18	1.40%	20,258,965.00	1.49%	20,561,211.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	15,000.00	(100.00%)	0.00	0.00%	15,000.00
c. Contributions	8980-8999	(114,288,915.31)	17.13%	(133,868,349.00)	12.30%	(150,331,378.00)
6. Total (Sum lines A1 thru A5c)		404,691,584.76	(1.95%)	396,812,543.00	(.28%)	395,708,903.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				178,419,182.60		183,557,635.60
b. Step & Column Adjustment				5,138,453.00		9,169,682.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	178,419,182.60	2.88%	183,557,635.60	5.00%	192,727,317.60
2. Classified Salaries						
a. Base Salaries				71,145,280.83		72,568,186.83
b. Step & Column Adjustment				1,422,906.00		1,451,364.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	71,145,280.83	2.00%	72,568,186.83	2.00%	74,019,550.83
3. Employee Benefits	3000-3999	123,846,902.00	1.50%	125,700,986.00	2.79%	129,207,684.00
4. Books and Supplies	4000-4999	21,706,955.26	0.00%	21,706,955.00	0.00%	21,706,955.00
5. Services and Other Operating Expenditures	5000-5999	38,816,098.20	3.29%	40,091,667.00	11.67%	44,769,667.00
6. Capital Outlay	6000-6999	2,089,511.97	0.00%	2,089,512.00	0.00%	2,089,512.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	76,726.00	0.00%	76,726.00	0.00%	76,726.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(13,825,591.03)	19.61%	(16,536,199.00)	(6.28%)	(15,497,053.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,000,000.00	0.00%	3,000,000.00	0.00%	3,000,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				(36,000,000.00)		(56,714,892.00)
11. Total (Sum lines B1 thru B10)		425,275,065.83	(6.82%)	396,255,469.43	(.22%)	395,385,467.43
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(20,583,481.07)		557,073.57		323,435.57
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		53,170,602.15		32,587,121.08		33,144,194.65
2. Ending Fund Balance (Sum lines C and D1)		32,587,121.08		33,144,194.65		33,467,630.22
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		150,000.00		150,000.00
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 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789	0.00		27,130,048.00		26,599,786.00
2. Unassigned/Unappropriated	9790	32,587,121.08		5,864,146.65		6,717,844.22
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		32,587,121.08		33,144,194.65		33,467,630.22
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		27,130,048.00		26,599,786.00
c. Unassigned/Unappropriated	9790	32,587,121.08		5,864,146.65		6,717,844.22
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		32,587,121.08		32,994,194.65		33,317,630.22
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.						
B10: ryan-2/26/26: Board budget balancing solutions needed to meet REU and AB 1200. The Board has taken steps to work towards balancing the MYP budget, voted on reduction in force 2/25/2026. Board also directed the Superintendent to balance the budget, where the district will spend down restricted resources compliantly. This includes \$18m in Medi-Cal, \$9m in Discretionary PD, \$15m in parcel tax carryover and shifting supplement costs into S&C funding.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	4,829,684.00	0.00%	4,829,684.00	0.00%	4,829,684.00
2. Federal Revenues	8100-8299	76,063,557.33	(7.01%)	70,730,285.00	(1.36%)	69,766,124.00
3. Other State Revenues	8300-8599	175,391,483.78	(7.61%)	162,047,791.00	2.10%	165,457,731.00
4. Other Local Revenues	8600-8799	85,128,562.51	(.24%)	84,923,647.00	0.00%	84,923,647.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	114,288,915.31	17.13%	133,868,349.00	12.30%	150,331,378.00
6. Total (Sum lines A1 thru A5c)		455,702,202.93	.15%	456,399,756.00	4.14%	475,308,564.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				101,982,285.48		101,000,871.48
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(981,414.00)		(2,107,287.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	101,982,285.48	(.96%)	101,000,871.48	(2.09%)	98,893,584.48
2. Classified Salaries						
a. Base Salaries				76,759,420.74		74,909,157.74
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,850,263.00)		(5,106,930.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	76,759,420.74	(2.41%)	74,909,157.74	(6.82%)	69,802,227.74
3. Employee Benefits	3000-3999	118,089,171.98	(2.05%)	115,668,172.00	(3.48%)	111,643,075.00
4. Books and Supplies	4000-4999	42,061,620.79	(28.62%)	30,023,580.00	(51.36%)	14,603,111.00
5. Services and Other Operating Expenditures	5000-5999	175,467,883.30	(3.68%)	169,005,500.00	(11.37%)	149,790,317.00
6. Capital Outlay	6000-6999	8,432,165.57	(19.52%)	6,786,078.19	7.39%	7,287,772.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,653,288.49	0.00%	6,653,288.00	0.00%	6,653,288.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	11,245,760.77	24.10%	13,956,369.00	(7.45%)	12,917,223.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		540,691,597.12	(4.20%)	518,003,016.41	(8.96%)	471,590,598.22
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(84,989,394.19)		(61,603,260.41)		3,717,965.78
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		200,765,823.48		115,776,429.29		54,173,168.88
2. Ending Fund Balance (Sum lines C and D1)		115,776,429.29		54,173,168.88		57,891,134.66
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	115,776,429.29		54,173,168.88		57,891,134.66
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		115,776,429.29		54,173,168.88		57,891,134.66
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.						
For restricted resources, expenses must align with available revenue except for special education and a few other programs. For example Learning Recovery funding is only \$\$2,587,321 but expenditures were previously projected much higher and have now been aligned, resource 7435. The district's annual budget development process from Oct-Feb includes the reduction in force process, with noticing of position elimination occurring March 15th.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	492,180,923.00	2.30%	503,511,436.00	2.95%	518,386,331.00
2. Federal Revenues	8100-8299	76,063,557.33	(7.01%)	70,730,285.00	(1.36%)	69,766,124.00
3. Other State Revenues	8300-8599	187,027,439.67	(7.08%)	173,787,966.00	2.06%	177,365,154.00
4. Other Local Revenues	8600-8799	105,106,867.69	.07%	105,182,612.00	.29%	105,484,858.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	15,000.00	(100.00%)	0.00	0.00%	15,000.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		860,393,787.69	(.83%)	853,212,299.00	2.09%	871,017,467.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				280,401,468.08		284,558,507.08
b. Step & Column Adjustment				5,138,453.00		9,169,682.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(981,414.00)		(2,107,287.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	280,401,468.08	1.48%	284,558,507.08	2.48%	291,620,902.08
2. Classified Salaries						
a. Base Salaries				147,904,701.57		147,477,344.57
b. Step & Column Adjustment				1,422,906.00		1,451,364.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,850,263.00)		(5,106,930.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	147,904,701.57	(.29%)	147,477,344.57	(2.48%)	143,821,778.57
3. Employee Benefits	3000-3999	241,936,073.98	(.23%)	241,369,158.00	(.21%)	240,850,759.00
4. Books and Supplies	4000-4999	63,768,576.05	(18.88%)	51,730,535.00	(29.81%)	36,310,066.00
5. Services and Other Operating Expenditures	5000-5999	214,283,981.50	(2.42%)	209,097,167.00	(6.95%)	194,559,984.00
6. Capital Outlay	6000-6999	10,521,677.54	(15.64%)	8,875,590.19	5.65%	9,377,284.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,730,014.49	0.00%	6,730,014.00	0.00%	6,730,014.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,579,830.26)	0.00%	(2,579,830.00)	0.00%	(2,579,830.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,000,000.00	0.00%	3,000,000.00	0.00%	3,000,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(36,000,000.00)		(56,714,892.00)
11. Total (Sum lines B1 thru B10)		965,966,662.95	(5.35%)	914,258,485.84	(5.17%)	866,976,065.65
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(105,572,875.26)		(61,046,186.84)		4,041,401.35
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		253,936,425.63		148,363,550.37		87,317,363.53
2. Ending Fund Balance (Sum lines C and D1)		148,363,550.37		87,317,363.53		91,358,764.88
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		150,000.00		150,000.00
b. Restricted	9740	115,776,429.29		54,173,168.88		57,891,134.66
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789	0.00		27,130,048.00		26,599,786.00
2. Unassigned/Unappropriated	9790	32,587,121.08		5,864,146.65		6,717,844.22
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		148,363,550.37		87,317,363.53		91,358,764.88
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		27,130,048.00		26,599,786.00
c. Unassigned/Unappropriated	9790	32,587,121.08		5,864,146.65		6,717,844.22
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		32,587,121.08		32,994,194.65		33,317,630.22
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.37%		3.61%		3.84%
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		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		41,373.12		37,121.38		37,121.38
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		965,966,662.95		914,258,485.84		866,976,065.65
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)		965,966,662.95		914,258,485.84		866,976,065.65
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		19,319,333.26		18,285,169.72		17,339,521.31
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		19,319,333.26		18,285,169.72		17,339,521.31
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

**FORM SIAI
SUMMARY OF
INTERFUND
ACTIVITIES**

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	103,135.00	0.00	0.00	(2,579,830.26)				
Other Sources/Uses Detail					0.00	3,000,000.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	117,589.37	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,359,349.00	0.00	1,581,841.95	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(1,462,484.00)	880,398.94	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,000,000.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	1,462,484.00	(1,462,484.00)	2,579,830.26	(2,579,830.26)	3,000,000.00	3,000,000.00		

**FORM 01 CSI
CRITERIA AND
STANDARDS**

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

District's ADA Standard Percentage Range:

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		First Interim	Second Interim	Percent Change	Status
		Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form A1, Lines A4 and C4)		
Current Year (2025-26)	District Regular	30,563.12	30,563.12		
	Charter School	9,996.38	9,996.38		
	Total ADA	40,559.50	40,559.50	0.0%	Met
1st Subsequent Year (2026-27)	District Regular	30,418.74	30,417.91		
	Charter School	9,996.38	9,996.38		
	Total ADA	40,415.12	40,414.29	0.0%	Met
2nd Subsequent Year (2027-28)	District Regular	30,274.33	30,417.91		
	Charter School	9,996.38	9,996.38		
	Total ADA	40,270.71	40,414.29	.4%	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)

na/

2. **CRITERION: Enrollment**

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CALPADS/Projected		
Current Year (2025-26)				
District Regular	33,655.00	33,655.00		
Charter School	10,810.00	10,810.00		
Total Enrollment	44,465.00	44,465.00	0.0%	Met
1st Subsequent Year (2026-27)				
District Regular	33,655.00	33,655.00		
Charter School	10,810.00	10,810.00		
Total Enrollment	44,465.00	44,465.00	0.0%	Met
2nd Subsequent Year (2027-28)				
District Regular	33,337.00	33,337.00		
Charter School	10,810.00	10,810.00		
Total Enrollment	44,147.00	44,147.00	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

n/a

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CALPADS Actual (Form 01CSI, Item 3A)	
Third Prior Year (2022-23)			
District Regular	29,922	34,122	
Charter School		11,586	
Total ADA/Enrollment	29,922	45,708	65.5%
Second Prior Year (2023-24)			
District Regular	30,478	33,873	
Charter School		11,167	
Total ADA/Enrollment	30,478	45,040	67.7%
First Prior Year (2024-25)			
District Regular	30,764	33,835	
Charter School	0	10,810	
Total ADA/Enrollment	30,764	44,645	68.9%
Historical Average Ratio:			67.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			67.8%

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CALPADS/Projected (Criterion 2, Item 2A)		
Current Year (2025-26)				
District Regular	30,563	33,655		
Charter School	10,810	10,810		
Total ADA/Enrollment	41,373	44,465	93.0%	Not Met
1st Subsequent Year (2026-27)				
District Regular	30,418	33,655		
Charter School	8,927	10,810		
Total ADA/Enrollment	39,345	44,465	88.5%	Not Met
2nd Subsequent Year (2027-28)				
District Regular	30,418	33,337		
Charter School	8,927	10,810		
Total ADA/Enrollment	39,345	44,147	89.1%	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)

Charter ADA wasn't provided previously. Charter ADA reported is OUSD authorized charter ADA, does not include county authorized ADA.

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue		Percent Change	Status
	(Fund 01, Objects 8011, 8012, 8020-8089)			
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
Current Year (2025-26)	541,050,969.00	535,384,193.00	(1.0%)	Met
1st Subsequent Year (2026-27)	551,016,686.00	549,330,524.00	(.3%)	Met
2nd Subsequent Year (2027-28)	569,499,677.00	564,204,534.00	(.9%)	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2022-23)	303,529,004.17	
Second Prior Year (2023-24)	343,832,522.41	402,978,785.63	85.3%
First Prior Year (2024-25)	366,027,572.02	434,792,080.47	84.2%
	Historical Average Ratio:		85.3%

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	2%	2%	2%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.3% to 88.3%	82.3% to 88.3%	82.3% to 88.3%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)			Status
	Salaries and Benefits (Form 01I, Objects 1000- 3999)	Total Expenditures (Form 01I, Objects 1000- 7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2025-26)	373,411,365.43	422,275,065.83	88.4%	Not Met
1st Subsequent Year (2026-27)	381,826,808.43	393,255,469.43	97.1%	Not Met
2nd Subsequent Year (2027-28)	395,954,552.43	392,385,467.43	100.9%	Not Met

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

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

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

Explanation:
(required if NOT met)

The district is working toward eliminating the structural deficit to be solvent and meet REU.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Current Year (2025-26)	75,559,657.09	76,063,557.33	.7%	No
1st Subsequent Year (2026-27)	70,404,979.48	70,730,285.00	.5%	No
2nd Subsequent Year (2027-28)	70,404,979.48	69,766,124.00	-.9%	No

Explanation:
(required if Yes)

The district is working toward solvency and resolving the structural deficit. For restricted resources, most must balance to \$0, align with available funding thereby minimizing contributions required from unrestricted resources.

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

Current Year (2025-26)	185,591,463.07	187,027,439.67	.8%	No
1st Subsequent Year (2026-27)	182,412,055.49	173,787,966.00	-4.7%	No
2nd Subsequent Year (2027-28)	164,596,840.76	177,365,154.00	7.8%	Yes

Explanation:
(required if Yes)

The district is working toward solvency and resolving the structural deficit. For restricted resources, most must balance to \$0, align with available funding thereby minimizing contributions required from unrestricted resources.

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

Current Year (2025-26)	92,137,753.51	105,106,867.69	14.1%	Yes
1st Subsequent Year (2026-27)	91,652,824.02	105,182,612.00	14.8%	Yes
2nd Subsequent Year (2027-28)	91,732,823.53	105,484,858.00	15.0%	Yes

Explanation:
(required if Yes)

The district is working toward solvency and resolving the structural deficit. For restricted resources, most must balance to \$0, align with available funding thereby minimizing contributions required from unrestricted resources.

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

Current Year (2025-26)	71,401,252.36	63,768,576.05	-10.7%	Yes
1st Subsequent Year (2026-27)	59,833,094.69	51,730,535.00	-13.5%	Yes
2nd Subsequent Year (2027-28)	54,254,838.33	36,310,066.00	-33.1%	Yes

Explanation:
(required if Yes)

The district is working toward solvency and resolving the structural deficit. For restricted resources, most must balance to \$0, align with available funding thereby minimizing contributions required from unrestricted resources.

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

Current Year (2025-26)	214,641,019.92	214,283,981.50	-.2%	No
1st Subsequent Year (2026-27)	215,972,959.51	209,097,167.00	-3.2%	No
2nd Subsequent Year (2027-28)	216,301,249.80	194,559,984.00	-10.1%	Yes

Explanation:
(required if Yes)

The district is working toward solvency and resolving the structural deficit. For restricted resources, most must balance to \$0, align with available funding thereby minimizing contributions required from unrestricted resources.

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)	353,288,873.67	368,197,864.69	4.2%	Met
1st Subsequent Year (2026-27)	344,469,858.99	349,700,863.00	1.5%	Met
2nd Subsequent Year (2027-28)	326,734,643.77	352,616,136.00	7.9%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2025-26)	286,042,272.28	278,052,557.55	-2.8%	Met
1st Subsequent Year (2026-27)	275,806,054.20	260,827,702.00	-5.4%	Not Met
2nd Subsequent Year (2027-28)	270,556,088.13	230,870,050.00	-14.7%	Not Met

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

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

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

<p>Explanation: Federal Revenue (linked from 6A if NOT met)</p>	<p>The district is working toward solvency and resolving the structural deficit. For restricted resources, most must balance to \$0, align with available funding thereby minimizing contributions required from unrestricted resources.</p>
<p>Explanation: Other State Revenue (linked from 6A if NOT met)</p>	<p>The district is working toward solvency and resolving the structural deficit. For restricted resources, most must balance to \$0, align with available funding thereby minimizing contributions required from unrestricted resources.</p>
<p>Explanation: Other Local Revenue (linked from 6A if NOT met)</p>	<p>The district is working toward solvency and resolving the structural deficit. For restricted resources, most must balance to \$0, align with available funding thereby minimizing contributions required from unrestricted resources.</p>

- 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.

<p>Explanation: Books and Supplies (linked from 6A if NOT met)</p>	<p>The district is working toward solvency and resolving the structural deficit. For restricted resources, most must balance to \$0, align with available funding thereby minimizing contributions required from unrestricted resources.</p>
<p>Explanation: Services and Other Exps (linked from 6A if NOT met)</p>	<p>The district is working toward solvency and resolving the structural deficit. For restricted resources, most must balance to \$0, align with available funding thereby minimizing contributions required from unrestricted resources.</p>

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	26,884,139.67	27,426,499.98	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		27,426,499.98	

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

x	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)

We met but the error is still in the tech check.

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.4%	3.6%	3.8%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.1%	1.2%	1.3%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Current Year (2025-26)	(20,583,481.07)	425,275,065.83	4.8%
1st Subsequent Year (2026-27)	557,073.57	396,255,469.43	N/A	Met
2nd Subsequent Year (2027-28)	323,435.57	395,385,467.43	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The district is working toward solvency and resolving the structural deficit. Budget balancing solutions have been implemented resulting in positive unrestricted fund balance and meeting the REU. Further budget balancing solutions will be implemented.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2025-26)	148,363,550.37	Met
1st Subsequent Year (2026-27)	87,317,363.53	Met
2nd Subsequent Year (2027-28)	91,358,764.88	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)

Same, error.

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)	194,710,451.79	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)

same error.

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	41,373	37,121	37,121
District's Reserve Standard Percentage Level:	2%	2%	2%

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

DATA ENTRY: For 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):

b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	965,966,662.95	914,258,485.84	866,976,065.65
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)	965,966,662.95	914,258,485.84	866,976,065.65

4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	19,319,333.26	18,285,169.72	17,339,521.31
6.	Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	19,319,333.26	18,285,169.72	17,339,521.31

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	27,130,048.00	26,599,786.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	32,587,121.08	5,864,146.65	6,717,844.22
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	32,587,121.08	32,994,194.65	33,317,630.22
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.37%	3.61%	3.84%
District's Reserve Standard (Section 10B, Line 7):	19,319,333.26	18,285,169.72	17,339,521.31
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

There are several SAM cases that may require contribution from Fund 01 to Fund 67 for self insurance. Will provide updates where known.

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

Measure G1 parcel tax is set to expire and must be authorized. OUSD Legal is working on ballot language and passage.

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)	(131,952,013.57)	(131,963,546.31)	0.0%	11,532.74	Met
1st Subsequent Year (2026-27)	154,297,483.00	152,210,647.00	-1.4%	2,086,836.00	Met
2nd Subsequent Year (2027-28)	156,610,890.65	150,331,378.00	-4.0%	6,279,512.65	Met
1b. Transfers In, General Fund *					
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2025-26)	3,000,000.00	3,000,000.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	3,000,000.00	3,000,000.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	3,000,000.00	3,000,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

Second Interim
General Fund
School District Criteria and Standards Review

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)	(2027-28)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	125,191,836	106,387,484	105,399,723	92,120,574
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	5,543,171	5,600,000	5,700,000	5,800,000
Other Long-term Commitments (continued):				
	2,094,903	2,094,900		
Total Annual Payments:	132,829,910	114,082,384	111,099,723	97,920,574
Has total annual payment increased over prior year (2024-25)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

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)

No

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

n/a

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

n/a

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

3 OPEB Contributions	First Interim	
	(Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2025-26)		
1st Subsequent Year (2026-27)		
2nd Subsequent Year (2027-28)		
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)	2,011.10	1,891.25
1st Subsequent Year (2026-27)		
2nd Subsequent Year (2027-28)		
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2025-26)		
1st Subsequent Year (2026-27)		
2nd Subsequent Year (2027-28)		
d. Number of retirees receiving OPEB benefits		
Current Year (2025-26)		
1st Subsequent Year (2026-27)		
2nd Subsequent Year (2027-28)		

4. Comments:

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

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

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

		First Interim (Form 01CSI, Item S7B)		Second Interim	
2	Self-Insurance Liabilities				
	a. Accrued liability for self-insurance programs	42,000,000.00		42,000,000.00	
	b. Unfunded liability for self-insurance programs	42,000,000.00		42,000,000.00	

		First Interim (Form 01CSI, Item S7B)		Second Interim	
3	Self-Insurance Contributions				
	a. Required contribution (funding) for self-insurance programs				
	Current Year (2025-26)	87,000,000.00		87,000,000.00	
	1st Subsequent Year (2026-27)	87,000,000.00		87,000,000.00	
	2nd Subsequent Year (2027-28)	87,000,000.00		87,000,000.00	
	b. Amount contributed (funded) for self-insurance programs				
	Current Year (2025-26)	980,207.00		980,207.00	
	1st Subsequent Year (2026-27)	980,207.00		980,207.00	
	2nd Subsequent Year (2027-28)	980,207.00		980,207.00	

4 Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2,967.00	2,649.00	2,649.00	2,649.00

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

No

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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?

No

If Yes, date of Superintendent and CBO certification:

[]

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

n/a

If Yes, date of budget revision board adoption:

[]

4. Period covered by the agreement:

Begin Date: []

End Date: []

5. Salary settlement:

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

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

No	No	No
----	----	----

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

No	No	No
----	----	----

2. Total cost of H&W benefits

--	--	--

3. Percent of H&W cost paid by employer

--	--	--

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

--	--	--

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

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

No		

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	No	No	No

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

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	No	No	No
	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?

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------------------	---------------------------	----------------------------------	----------------------------------

Number of classified (non-management) FTE positions

--	--	--	--

Data must be entered for all years.

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

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.

No

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

If Yes, complete questions 6 and 7.

No

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:

No

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

No	No	No
----	----	----

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

No	No	No

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:

--

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

Classified (Non-management) Step and Column Adjustments

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

No	No	No

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

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

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

No	No	No
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?

N/A

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	557.00	588.00	588.00	588.00

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?

n/a

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)?

No	No	No

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

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
No	No	No

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

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
No	No	No

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

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
No	No	No

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

**FORM TRC
TECHNICAL
REVIEW CHECKS**

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

Oakland Unified

Alameda County

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

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

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

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

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

Oakland Unified

Alameda 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)

EXPORT VALIDATION CHECKS

INTERIM-CERT-PROVIDE - (**Fatal**) - Interim Certification (Form CI) has not been provided.

Exception

FORM SEMAI

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									7,614.00
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	342,273.00	46,261,538.96		46,603,811.96
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	24,630,157.74		24,630,157.74
3000-3999	Employee Benefits	0.00	1,794.68	4,337.76	3,042.01	170,325.08	45,036,540.87		45,216,040.40
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	3,324,867.49		3,324,867.49
5000-5999	Services and Other Operating Expenditures	14,650.00	0.00	0.00	0.00	0.00	65,607,131.96		65,621,781.96
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	7,007.15		7,007.15
7130	State Special Schools	55,974.00	0.00	0.00	0.00	0.00	0.00		55,974.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	70,624.00	1,794.68	4,337.76	3,042.01	512,598.08	184,867,244.17	0.00	185,459,640.70
7310	Transfers of Indirect Costs	5,220,213.97	0.00	0.00	6,869.53	6,817.12	467,078.81		5,700,979.43
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	5,220,213.97	0.00	0.00	6,869.53	6,817.12	467,078.81	0.00	5,700,979.43
	TOTAL COSTS	5,290,837.97	1,794.68	4,337.76	9,911.54	519,415.20	185,334,322.98	0.00	191,160,620.13
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	342,273.00	45,662,044.66		46,004,317.66
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	20,550,144.45		20,550,144.45
3000-3999	Employee Benefits	0.00	1,794.68	4,337.76	3,042.01	170,325.08	41,439,244.29		41,618,743.82
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	3,011,187.82		3,011,187.82
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	65,607,131.96		65,607,131.96
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	7,007.15		7,007.15
7130	State Special Schools	55,974.00	0.00	0.00	0.00	0.00	0.00		55,974.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	55,974.00	1,794.68	4,337.76	3,042.01	512,598.08	176,276,760.33	0.00	176,854,506.86
7310	Transfers of Indirect Costs	5,219,706.97	0.00	0.00	6,869.53	0.00	175,136.33		5,401,712.83
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	5,219,706.97	0.00	0.00	6,869.53	0.00	175,136.33	0.00	5,401,712.83
	TOTAL BEFORE OBJECT 8980	5,275,680.97	1,794.68	4,337.76	9,911.54	512,598.08	176,451,896.66	0.00	182,256,219.69

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								182,256,219.69
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	1,632,978.68		1,632,978.68
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	63,929.60		63,929.60
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	806,695.31		806,695.31
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	28,398.12		28,398.12
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	17,640,100.00		17,640,100.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	55,974.00	0.00	0.00	0.00	0.00	0.00		55,974.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	55,974.00	0.00	0.00	0.00	0.00	20,172,101.71	0.00	20,228,075.71
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	55,974.00	0.00	0.00	0.00	0.00	20,172,101.71	0.00	20,228,075.71
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								121,069,778.93
	TOTAL COSTS								141,297,854.64

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									7,614.00
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00							0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Second Interim
Special Education Maintenance of Effort
2025-26 Projected Expenditures vs. Actual Comparison Year
2024-25 Actual Expenditures by LEA (LA-4)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								0.00
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00							0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.00
	TOTAL COSTS								0.00
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									0.00
	TOTAL COSTS									0.00

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

SELPA: Oakland Unified (CL)

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

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

If (b) is greater than (a).		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction, (line (a) minus line (c), zero if negative)	<u>0.00</u>	(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

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

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

SELPA: Oakland Unified (CL)

SECTION 3

	Column A	Column B	Column C
	Projected Exps. (LP-I Worksheet)	Actual Expenditures Comparison Year	Difference
	FY 2025-26	2024-25	(A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
Test 1 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	191,160,620.13		
b. Less: Expenditures paid from federal sources	8,904,400.44		
c. Expenditures paid from state and local sources	182,256,219.69	132,399,530.98	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		132,399,530.98	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	182,256,219.69	132,399,530.98	49,856,688.71

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

	Projected Exps. FY 2025-26	Comparison Year 2024-25	Difference
Test 2 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.			
a. Total special education expenditures	191,160,620.13		
b. Less: Expenditures paid from federal sources	8,904,400.44		
c. Expenditures paid from state and local sources	182,256,219.69	132,399,530.98	

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

SELPA: Oakland Unified (CL)

Add/Less: Adjustments and/or PCRA required for MOE calculation		0,00		
Comparison year's expenditures, adjusted for MOE calculation		<u>132,399,530.98</u>		
Less: Exempt reduction(s) from SECTION 1		0,00		
Less: 50% reduction from SECTION 2		0,00		
Net expenditures paid from state and local sources	<u>182,256,219.69</u>	<u>132,399,530.98</u>		
d. Special education unduplicated pupil count	7,614.00			
e. Per capita state and local expenditures (Test2c/Test2d)	<u>23,936.99</u>	<u>0,00</u>	<u>23,936.99</u>	

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

B. LOCAL EXPENDITURES ONLY METHOD

	Projected Exps. FY 2025-26	Comparison Year 2024-25	Difference
Test 3 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	141,297,854.64	132,399,530.98	
Add/Less: Adjustments required for MOE calculation		0,00	
Comparison year's expenditures, adjusted for MOE calculation		<u>132,399,530.98</u>	
Less: Exempt reduction(s) from SECTION 1		0,00	
Less: 50% reduction from SECTION 2		0,00	
Net expenditures paid from local sources	<u>141,297,854.64</u>	<u>132,399,530.98</u>	<u>8,898,323.66</u>

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

	Projected Exps. FY 2025-26	Comparison Year 2024-25	Difference
Test 4 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	141,297,854.64	132,399,530.98	
Add/Less: Adjustments required for MOE calculation		0,00	

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

SELPA: **Oakland Unified (CL)**

Comparison year's expenditures, adjusted for MOE calculation		<u>132,399,530.98</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>141,297,854.64</u>	<u>132,399,530.98</u>	
b. Special education unduplicated pupil count	<u>7,614.00</u>	<u>7,614.00</u>	
c. Per capita local expenditures (Test4a/Test4b)	<u>18,557.64</u>	<u>17,388.96</u>	<u>1,168.68</u>

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

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

RYAN NHON HIEU NGUYEN

Contact Name

CFO

Title

(510) 862-8689

Telephone Number

RYAN88WORK@YAHOO.COM

E-mail Address

SELPA:

Oakland Unified (CL)

Object Code	Description	Oakland Unified (CL00)	Adjustments*	Total
TOTAL PROJECTED EXPENDITURES - All Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
PROJECTED EXPENDITURES - State and Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00

SELPA:

Oakland Unified (CL)

Object Code	Description	Oakland Unified (CL00)	Adjustments*	Total
TOTAL COSTS		0.00	0.00	0.00
PROJECTED EXPENDITURES - Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT				0.00

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

SECOND INTERIM

2025-2026

FISCAL YEAR

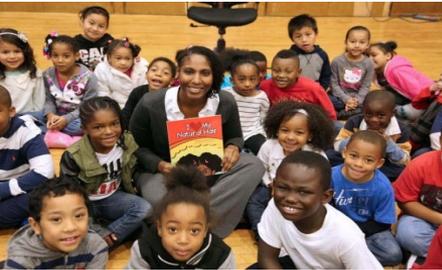
POWERPOINT

PRESENTATION



OAKLAND UNIFIED
SCHOOL DISTRICT
Community Schools, Thriving Students

2025-26 Second Interim Presentation



Board of Education Meeting, March 11, 2026

Ask of the Board

- Review the 2025-26 Second Interim Budget Report
- Receive and discuss update on relevant contextual information impacting Multi-Year Projections (MYP), Cash Flow, and Criteria and Standards
- Approve the 2025-26 Second Interim

Overview of District Financial Accountability

Timeline

- California school districts are accountable to the State (through the County) for use of funds provided by the State and Federal government.
- The process of accountability is prescribed by State law which includes district officials ensuring that the district is able to meet its financial commitments each year and into the future.

Budget Adoption - By July 1

Projected results for the following fiscal year (July 1 - June 30) | *Ed Code §42127*

Unaudited Actuals - By Sept 15th

Actual full year results for prior year (July 1 - June 30) | *Ed Code §42100*

First Interim - By December 15

Updated projections as of October 3Second | *Ed Code §42130 & §42131*

Second Interim - By March 15

Updated projections as of January 3Second | *Ed Code §42130 & §42131*

Overview of District Financial Accountability

Certification

The Board must make one of three possible certifications for each of its interim financial reports. The certification is based on what current financial projections indicate about the school district's ability to meet its financial obligations for the current fiscal year and the next two fiscal years.

- Positive Certification.** The District **will meet** its financial obligations for the **current fiscal year and two subsequent fiscal years.**
- Qualified Certification.** The District **may not meet** its financial obligations for the current fiscal year or two subsequent fiscal years.
- Negative Certification.** The District **will be unable to meet** its financial obligations for the remainder of the current fiscal year or subsequent fiscal

2025-26 Second Interim Budget

Combined: Unrestricted and Restricted General Fund

	First Interim	Second Interim	Difference
A. Revenues			
5) Total Revenues	\$ 851,306,915	\$ 860,378,788	\$ 9,071,873
B. Expenditures			
9) Total Expenditures	\$ 978,058,976	\$ 962,966,663	\$ (15,092,313)
C. Excess (Deficiency) of Revenues minus Expenditures	\$ (126,752,061)	\$ (102,587,875)	\$ 24,164,186
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ (2,985,000)	\$ (2,985,000)	\$ -
E. Net Increase (Decrease) in Fund Balance	\$ (129,737,061)	\$ (105,572,875)	\$ 24,164,186
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
e) Adjusted Beginning Balance	\$ 256,605,499	\$ 253,936,426	\$ (2,669,073)
2) Ending Fund Balance	\$ 126,868,438	\$ 148,363,550	\$ 21,495,113
Restricted Reserve	\$ 107,835,393	\$ 115,776,429	
Other Assignments	\$ 150,000	\$ 3,557,899	\$ 3,407,899
Reserve for Economic Uncertainty	\$ 18,832,823	\$ 28,979,000	\$ 10,146,177
Unassigned Unappropriated	\$ 50,222	\$ 50,222	\$ (0)

2025-26 Second Interim Budget Detail

Unrestricted General Fund Only - First Interim vs. Second Interim

	First Interim	Second Interim	Difference
A. Revenues			
5) Total Revenues	\$ 522,584,008	\$ 518,965,500	\$ (3,618,508)
B. Expenditures			
9) Total Expenditures	\$ 456,459,183	\$ 422,275,066	\$ (34,184,117)
C. Excess (Deficiency) of Revenues minus Expenditures	\$ 66,124,826	\$ 96,690,434	\$ 30,565,609
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ (102,937,014)	\$ (117,273,915)	\$ (14,336,902)
E. Net Increase (Decrease) in Fund Balance	\$ (36,812,188)	\$ (20,583,481)	\$ 16,228,707
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
e) Adjusted Beginning Balance	\$ 55,845,233	\$ 53,170,602	\$ (2,674,631)
2) Ending Fund Balance	\$ 19,033,045	\$ 32,587,121	\$ 13,554,076
Restricted Reserve			
Other Assignments	\$ 150,000	\$ 3,557,899	\$ 3,407,899
Reserve for Economic Uncertainty	\$ 18,832,823	\$ 28,979,000	\$ 10,146,177
Unassigned Unappropriated	\$ 50,222	\$ 50,222	\$ (0)

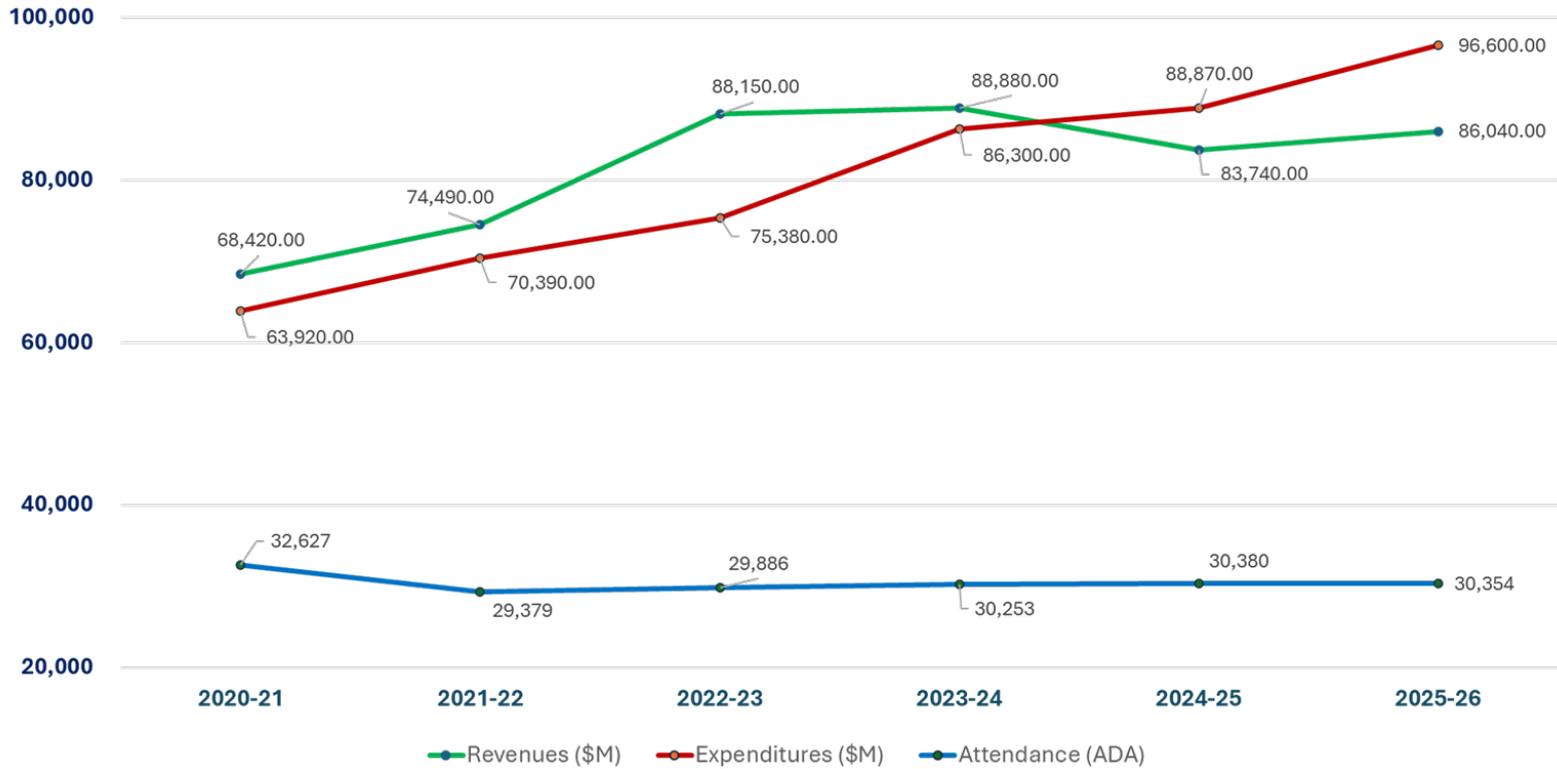
2025-26 Second Interim Budget Detail

Restricted General Fund Only - First Interim vs. Second Interim

	First Interim	Second Interim	Difference
A. Revenues			
5) Total Revenues	\$ 328,722,907	\$ 341,413,288	\$ 12,690,381
B. Expenditures			
9) Total Expenditures	\$ 521,599,793	\$ 540,691,597	\$ 19,091,804
C. Excess (Deficiency) of Revenues minus Expenditures	\$ (192,876,886)	\$ (199,278,310)	\$ (6,401,423)
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ 99,952,014	\$ 114,288,915	\$ 14,336,902
E. Net Increase (Decrease) in Fund Balance	\$ (92,924,873)	\$ (84,989,394)	\$ 7,935,479
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
e) Adjusted Beginning Balance	\$ 200,760,265	\$ 200,765,823	\$ 5,558
2) Ending Fund Balance	\$ 107,835,393	\$ 115,776,429	\$ 7,941,037

Historical Revenue, Expense and Attendance

General Fund Only - (Combined Unrestricted & Restricted)



* 2025-26 based on projections. All other years are actuals.

Ancillary Funds

OUSD 2025-26 Second Interim Summary of Revenue, Expenditures, and Fund Balance of All Funds					
<i>Fund / SACS Form</i>	<i>Revenues</i>	<i>Expenditures</i>	<i>Excess/ (Deficiency)</i>	<i>2025-26 Beginning Fund Balance</i>	<i>2025-26 Ending Fund Balance</i>
Fund 01 - General Fund - Unrestricted	\$ 404,691,585	\$ 425,275,066	\$ (20,583,481)	\$ 53,170,602	\$ 32,587,121
Fund 01 - General Fund - Restricted	\$ 455,702,203	\$ 540,691,597	\$ (84,989,394)	\$ 200,777,711	\$ 115,776,429
Fund 11 - Adult Education	\$ 5,476,125	\$ 5,688,356	\$ (212,231)	\$ 239,165	\$ 26,934
Fund 12 - Child Development	\$ 51,084,301	\$ 52,784,609	\$ (1,700,308)	\$ 22,501,086	\$ 20,800,778
Fund 13 - Student Nutrition	\$ 32,679,027	\$ 44,754,468	\$ (12,075,441)	\$ 43,536,662	\$ 31,461,221
Fund 14 - Deferred Maintenance	\$ 3,059,606	\$ 3,929,442	\$ (869,836)	\$ 1,931,138	\$ 1,061,302
Fund 21 - Building Fund	\$ 8,400,977	\$ 124,860,037	\$ (116,459,060)	\$ 225,821,885	\$ 109,362,825
Fund 25 - Capital Facilities Fund	\$ 1,141,362	\$ 8,714,774	\$ (7,573,412)	\$ 23,165,429	\$ 15,592,017
Fund 35 - County Schools Facility Fund	\$ 17,090,321	\$ 2,213,585	\$ 14,876,736	\$ 9,295,635	\$ 24,172,371
Fund 40 - Special Reserve Fund for Capital Outlay	\$ 220,597	\$ 2,582,604	\$ (2,362,007)	\$ 4,309,274	\$ 1,947,267
Fund 51 - Bond Interest and Redemption Fund	\$ 95,520,717	\$ 107,568,449	\$ (12,047,732)	\$ 113,857,961	\$ 101,810,229
Fund 67 - Self Insurance Fund	\$ 30,559,510	\$ 32,160,223	\$ (1,600,713)	\$ 1,603,971	\$ 3,259
Total All Funds	\$ 1,105,626,330	\$ 1,351,223,210	\$ (245,596,880)	\$ 700,210,521	\$ 454,601,754

Multi-Year Projections (MYP)

Unrestricted General Fund Summary - FORM MYPI

	2025-26 Unrestricted	2026-27 Unrestricted	2027-28 Unrestricted
Revenues			
Total Revenues	\$ 518,965,500	\$ 530,680,892	\$ 546,025,281
Expenditures			
Total Expenditures	\$ 422,275,066	\$ 429,255,469	\$ 449,100,359
Excess (Deficiency) of Revenues minus Expenditures	\$ 96,690,434	\$ 101,425,423	\$ 96,924,922
Other Financing Sources/Uses			
Total, Other Financing Sources/Uses	\$ (117,273,915)	\$ (136,868,349)	\$ (153,316,378)
Other Adjustments		\$ (36,000,000)	\$ (56,714,892)
Net Increase (Decrease) in Fund Balance	\$ (20,583,481)	\$ 557,074	\$ 323,436
Fund Balance, Reserves			
Adjusted Beginning Balance	\$ 53,170,602	\$ 32,587,121	\$ 33,144,195
Ending Fund Balance	\$ 32,587,121	\$ 33,144,195	\$ 33,467,630
Restricted Reserve			
Other Assignments	\$ 3,557,899	\$ 150,000	\$ 150,000
Reserve for Economic Uncertainty	\$ 28,979,000	\$ 27,130,048	\$ 26,599,786
Unassigned Unappropriated	\$ 50,222	\$ 5,864,147	\$ 6,717,844

Multi-Year Projections (MYP)

Restricted General Fund Summary - FORM MYPI

	2025-26 Restricted	2026-27 Restricted	2027-28 Restricted
Revenues			
Total Revenues	\$ 341,413,288	\$ 322,531,407	\$ 324,977,186
Expenditures			
Total Expenditures	\$ 540,691,597	\$ 518,003,016	\$ 471,590,598
Excess (Deficiency) of Revenues minus Expenditures	\$ (199,278,310)	\$ (195,471,609)	\$ (146,613,412)
Other Financing Sources/Uses			
Total, Other Financing Sources/Uses	\$ 114,288,915	\$ 133,868,349	\$ 150,331,378
Other Adjustments			
Net Increase (Decrease) in Fund Balance	\$ (84,989,394)	\$ (61,603,260)	\$ 3,717,966
Fund Balance, Reserves			
Adjusted Beginning Balance	\$ 200,765,823	\$ 115,776,429	\$ 54,173,169
Ending Fund Balance	\$ 115,776,429	\$ 54,173,169	\$ 57,891,135

Multi-Year Projections (MYP)

Unrestricted and Restricted General Fund Summary - FORM MYP1

	2025-26 Combined	2026-27 Combined	2027-28 Combined
Revenues			
Total Revenues	\$ 860,378,788	\$ 853,212,299	\$ 871,002,467
Expenditures			
Total Expenditures	\$ 962,966,663	\$ 947,258,486	\$ 920,690,958
Excess (Deficiency) of Revenues minus Expenditures	\$ (102,587,875)	\$ (94,046,187)	\$ (49,688,491)
Other Financing Sources/Uses			
Total, Other Financing Sources/Uses	\$ (2,985,000)	\$ (3,000,000)	\$ (2,985,000)
Other Adjustments		\$ (36,000,000)	\$ (56,714,892)
Net Increase (Decrease) in Fund Balance	\$ (105,572,875)	\$ (61,046,187)	\$ 4,041,401
Fund Balance, Reserves			
Adjusted Beginning Balance	\$ 253,936,426	\$ 148,363,550	\$ 87,317,364
Ending Fund Balance	\$ 148,363,550	\$ 87,317,364	\$ 91,358,765

KEY TAKEAWAYS

Our revenues are declining, expenses rising, and we continue to need further budget balancing solutions.

We have certified as Qualified due to the implemented and planned budget balancing solutions as indicated for 2025-26 and the 2026-27 MYP.

NEXT STEPS

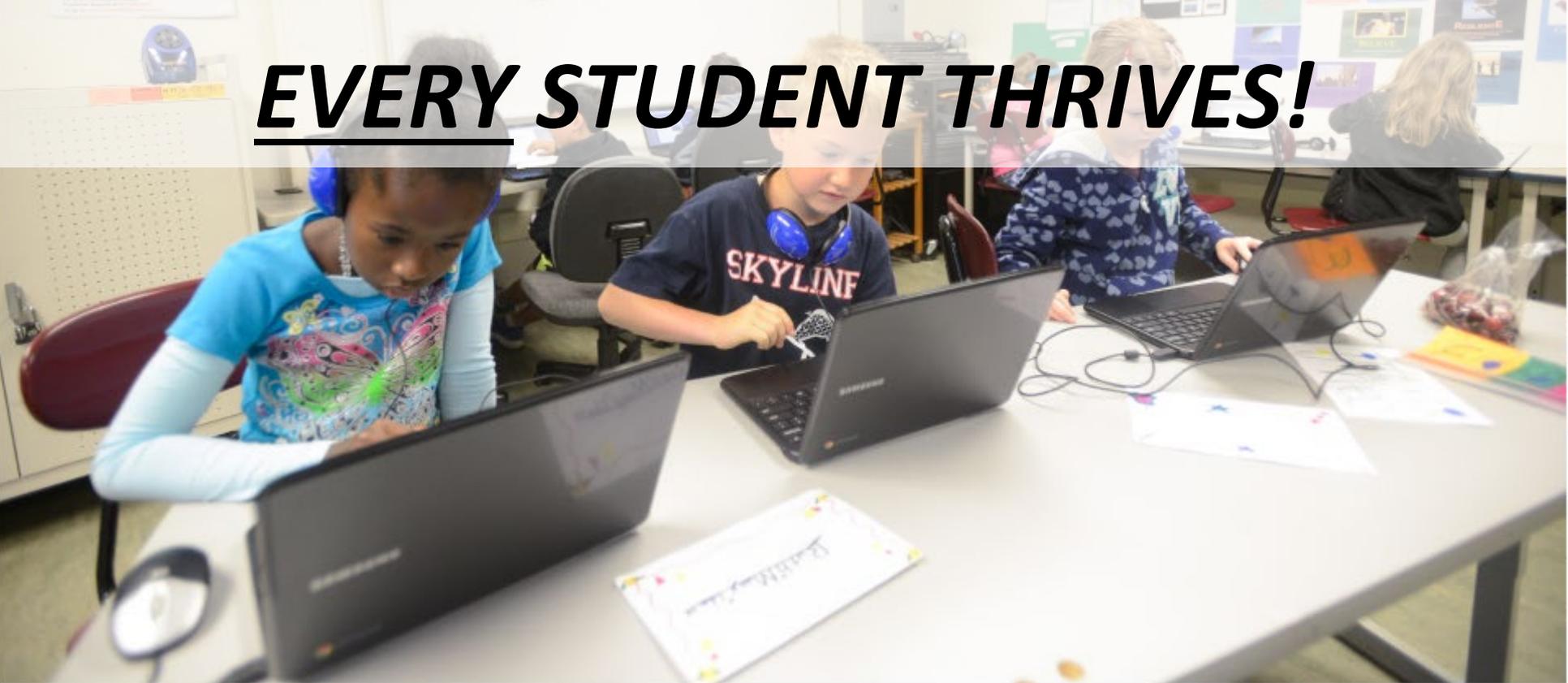


1. Submission of Second Interim to the Alameda County Office of Education (ACOE) by March 15th
2. Distribution of Second Interim to Auditors, Financial Advisors, Bond Reporting Agencies
3. Continued Budget Development, Implementation of Budget Solutions, and prepare for May Revise.
4. The 2024-25 Audit is COMPLETE and we are responding to the ACOE Corrective Action Plans
5. Budget & Finance Meeting April 2, 2026
6. May Revise will determine any changes in the State Budget Forecast
7. Third Interim Due June 1, 2025
8. Budget and LCAP Adoption June 24, 2026

Questions/Comments



EVERY STUDENT THRIVES!



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www.ousd.org



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