



2025-2026

SECOND INTERIM

Presented March 9, 2026

Sweetwater Union High School District
1130 Fifth Avenue
Chula Vista, CA 91911
(619) 691-5500

Board of Trustees

President	Arturo Solis
Vice-President	Rudy Lopez
Member	Marti Emerald
Member	Elva Lopez-Zepeda
Member	Dr. Adrián Arancibia

Dr. Moisés G. Aguirre
Superintendent

Dr. Jenny Salkeld
Chief Financial Officer

Table of Contents

Form	Title	Page #
	Fund Forms – Expenditures by Object	
01	General Fund	1
11	Adult Education Fund	26
13	Cafeteria Special Revenue Fund	31
14	Deferred Maintenance Fund	36
21	Building Fund	40
25	Capital Facilities Fund	45
35	County School Facilities Fund	50
40	Special Reserve Fund for Capital Outlay	55
49	Capital Project Fund (CFDs/Mello-Roos)	60
73	Foundation Trust Fund	65
	Certifications	
CI	Budget Interim Report	69
	General Fund - MYP	
MYP U	MYP General Fund - Unrestricted	71
MYP R	MYP General Fund – Restricted	73
MYP Combined	MYP General Fund – Unrestricted/Restricted	75
MYA	Multi-Year Assumptions	77
	General Fund Cash Flow	
Cash	2024-2025 Cash Flow	79
	Borrowing and Debt Obligations	
Temp Loan	Temporary Interfund Borrowings (County and Interfund)	81
LTD	Long-Term Debt Obligations	82
	Supplemental Forms	
AI	Average Daily Attendance	83
01CSI	Criteria and Standards Review – General Fund	87
SEMAI	Special Education Maintenance of Effort	119
	Technical Review Checks (SACS)	
TRC-AD	Technical Review Checks – Actuals to Date	133
TRC-PT	Technical Review Checks – Projected Totals	136
TRC-OB	Technical Review Checks – Original Budget	140
TRC-BAOB	Technical Review Checks – Operating Budget	144

Description	Resource Codes	Object Codes	Original Budget (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	465,261,879.00	463,113,916.00	261,679,423.79	463,113,916.00	0.00	0.0%
2) Federal Revenue		8100-8299	309,000.00	309,000.00	250,464.30	309,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,255,064.68	12,083,676.00	8,321,666.75	12,083,676.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,035,500.00	11,183,495.14	6,284,230.82	11,183,495.14	0.00	0.0%
5) TOTAL, REVENUES			482,861,443.68	486,690,087.14	276,535,785.66	486,690,087.14		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	209,980,718.80	221,432,899.91	101,828,901.79	221,432,899.91	0.00	0.0%
2) Classified Salaries		2000-2999	59,929,258.01	64,915,123.86	31,807,720.55	64,915,123.86	0.00	0.0%
3) Employee Benefits		3000-3999	102,525,135.24	106,907,600.09	52,946,752.51	106,907,600.09	0.00	0.0%
4) Books and Supplies		4000-4999	47,173,211.85	23,653,384.34	3,086,141.07	23,653,384.34	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	41,216,342.21	50,407,550.27	20,921,674.51	50,407,550.27	0.00	0.0%
6) Capital Outlay		6000-6999	7,049,600.00	7,487,590.21	521,876.00	7,487,590.21	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	427,548.62	819,563.05	524,482.48	819,563.05	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(6,861,794.15)	(11,908,904.71)	(309,303.23)	(11,908,904.71)	0.00	0.0%
9) TOTAL, EXPENDITURES			461,440,020.58	463,714,807.02	211,328,245.68	463,714,807.02		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			21,421,423.10	22,975,280.12	65,207,539.98	22,975,280.12		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	70,000.00	70,000.00	0.00	70,000.00	0.00	0.0%
b) Transfers Out		7600-7629	73,000.00	87,465.02	34,928.83	87,465.02	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	(125,214,519.88)	(128,583,464.27)	0.00	(128,583,464.27)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(125,217,519.88)	(128,600,929.29)	(34,928.83)	(128,600,929.29)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(103,796,096.78)	(105,625,649.17)	65,172,611.15	(105,625,649.17)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	297,792,840.77	297,792,840.77		297,792,840.77	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)			297,792,840.77	297,792,840.77		297,792,840.77		
d) Other Restatements		9795	857,438.74	857,438.74		857,438.74	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			298,650,279.51	298,650,279.51		298,650,279.51		
2) Ending Balance, June 30 (E + F1e)			194,854,182.73	193,024,630.34		193,024,630.34		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	232,758.00	232,758.00		232,758.00		
Stores		9712	510,000.00	510,000.00		510,000.00		
Prepaid Items		9713	4,274,876.00	4,274,876.00		4,274,876.00		
All Others		9719	464,545.00	464,545.00		464,545.00		
b) Restricted		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	152,922,003.73	146,292,451.34		146,292,451.34		
Declining Enrollment	0000	9760	152,922,003.73					
Declining Enrollment	0000	9760		146,292,451.34				
Declining Enrollment	0000	9760				146,292,451.34		
d) Assigned								
Other Assignments		9780	21,850,000.00	24,750,000.00		24,750,000.00		
Contingency 3%	0000	9780	21,850,000.00					
Contingency 3%	0000	9780		24,750,000.00				
Contingency 3%	0000	9780				24,750,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	14,600,000.00	16,500,000.00		16,500,000.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	258,248,260.00	194,087,619.00	142,060,863.00	194,087,619.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	75,912,354.00	133,889,690.00	48,618,631.00	133,889,690.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	518,049.00	512,777.00	256,369.04	512,777.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	114,660,812.00	118,138,371.00	63,703,504.48	118,138,371.00	0.00	0.0%
Unsecured Roll Taxes		8042	3,963,145.00	4,108,205.00	3,986,343.63	4,108,205.00	0.00	0.0%
Prior Years' Taxes		8043	(13,552.00)	10,372.00	(7,413.52)	10,372.00	0.00	0.0%
Supplemental Taxes		8044	5,417,553.00	5,541,046.00	2,814,077.97	5,541,046.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	86,208.00	(492,871.00)	0.00	(492,871.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	12,053,074.00	13,027,903.00	5,956,243.85	13,027,903.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			470,845,903.00	468,823,112.00	267,388,619.45	468,823,112.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(500,000.00)	(500,000.00)	(500,000.00)	(500,000.00)	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	(5,084,024.00)	(5,209,196.00)	(5,209,195.66)	(5,209,196.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			465,261,879.00	463,113,916.00	261,679,423.79	463,113,916.00	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)
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		
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	9,000.00	9,000.00	0.00	9,000.00	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	300,000.00	300,000.00	250,464.30	300,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			309,000.00	309,000.00	250,464.30	309,000.00	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	2,088,339.28	2,063,976.00	2,063,976.00	2,063,976.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	5,966,725.40	5,819,700.00	2,391,220.75	5,819,700.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590						
After School Education and Safety (ASES)	6010	8590						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Arts and Music in Schools (Prop 28)	6770	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	4,200,000.00	4,200,000.00	3,866,470.00	4,200,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			12,255,064.68	12,083,676.00	8,321,666.75	12,083,676.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	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	296,700.00	296,700.00	215,273.50	296,700.00	0.00	0.0%
Interest		8660	4,000,000.00	10,000,000.00	5,519,510.10	10,000,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(219,291.00)	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	36,000.00	36,000.00	(17,605.45)	36,000.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	100.00	100.00	100.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	702,800.00	850,695.14	786,243.67	850,695.14	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,035,500.00	11,183,495.14	6,284,230.82	11,183,495.14	0.00	0.0%
TOTAL, REVENUES			482,861,443.68	486,690,087.14	276,535,785.66	486,690,087.14	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	159,811,023.39	163,069,273.13	74,461,048.94	163,069,273.13	0.00	0.0%
Certificated Pupil Support Salaries		1200	21,734,885.92	21,682,580.46	11,219,286.51	21,682,580.46	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	19,380,449.16	22,855,380.42	11,331,875.92	22,855,380.42	0.00	0.0%
Other Certificated Salaries		1900	9,054,360.33	13,825,665.90	4,816,690.42	13,825,665.90	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			209,980,718.80	221,432,899.91	101,828,901.79	221,432,899.91	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,964,746.59	5,358,571.75	1,426,695.84	5,358,571.75	0.00	0.0%
Classified Support Salaries		2200	23,745,804.53	25,079,768.53	12,636,274.86	25,079,768.53	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	3,584,846.92	3,999,911.13	1,971,506.72	3,999,911.13	0.00	0.0%
Clerical, Technical and Office Salaries		2400	22,558,616.30	24,792,645.90	13,131,140.39	24,792,645.90	0.00	0.0%
Other Classified Salaries		2900	5,075,243.67	5,684,226.55	2,642,102.74	5,684,226.55	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			59,929,258.01	64,915,123.86	31,807,720.55	64,915,123.86	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	36,675,074.28	39,071,512.26	18,984,623.72	39,071,512.26	0.00	0.0%
PERS		3201-3202	14,920,597.38	15,977,610.80	8,195,616.34	15,977,610.80	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	7,365,796.99	8,078,739.05	3,849,993.76	8,078,739.05	0.00	0.0%
Health and Welfare Benefits		3401-3402	31,356,001.82	31,638,444.53	16,747,007.50	31,638,444.53	0.00	0.0%
Unemployment Insurance		3501-3502	162,992.71	189,118.81	66,947.31	189,118.81	0.00	0.0%
Workers' Compensation		3601-3602	6,044,672.06	6,478,306.64	3,232,414.83	6,478,306.64	0.00	0.0%
OPEB, Allocated		3701-3702	6,000,000.00	5,473,868.00	1,870,149.05	5,473,868.00	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			102,525,135.24	106,907,600.09	52,946,752.51	106,907,600.09	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curriculum Materials		4100	249,500.00	292,587.04	2,084.58	292,587.04	0.00	0.0%
Books and Other Reference Materials		4200	743,420.00	710,804.41	168,156.62	710,804.41	0.00	0.0%
Materials and Supplies		4300	45,077,530.92	21,407,170.44	2,611,497.62	21,407,170.44	0.00	0.0%
Noncapitalized Equipment		4400	1,102,760.93	1,242,822.45	304,402.25	1,242,822.45	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			47,173,211.85	23,653,384.34	3,086,141.07	23,653,384.34	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)
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	478,866.91	707,395.91	211,983.17	707,395.91	0.00	0.0%
Dues and Memberships		5300	261,810.00	279,911.00	184,975.10	279,911.00	0.00	0.0%
Insurance		5400-5450	7,117,689.00	7,117,689.00	5,189,946.28	7,117,689.00	0.00	0.0%
Operations and Housekeeping Services		5500	14,490,677.33	14,493,638.72	5,392,607.56	14,493,638.72	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,055,451.50	2,155,573.99	621,431.49	2,155,573.99	0.00	0.0%
Transfers of Direct Costs		5710	(587,429.36)	(931,843.59)	(281,737.15)	(931,843.59)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(33,550.00)	(117,826.29)	(9,227.35)	(117,826.29)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	16,249,733.73	25,263,753.89	9,661,594.28	25,263,753.89	0.00	0.0%
Communications		5900	1,183,093.10	1,439,257.64	(49,898.87)	1,439,257.64	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			41,216,342.21	50,407,550.27	20,921,674.51	50,407,550.27	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	6,351,600.00	6,789,590.21	521,876.00	6,789,590.21	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	698,000.00	698,000.00	0.00	698,000.00	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			7,049,600.00	7,487,590.21	521,876.00	7,487,590.21	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	360,000.00	276,186.00	360,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						

Description	Resource Codes	Object Codes	Original Budget (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	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	24,955.76	29,181.14	11,434.88	29,181.14	0.00	0.0%
Other Debt Service - Principal		7439	402,592.86	430,381.91	236,861.60	430,381.91	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			427,548.62	819,563.05	524,482.48	819,563.05	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(6,022,511.53)	(10,803,492.26)	(120,442.34)	(10,803,492.26)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(839,282.62)	(1,105,412.45)	(188,860.89)	(1,105,412.45)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,861,794.15)	(11,908,904.71)	(309,303.23)	(11,908,904.71)	0.00	0.0%
TOTAL, EXPENDITURES			461,440,020.58	463,714,807.02	211,328,245.68	463,714,807.02	0.00	0.0%
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	70,000.00	70,000.00	0.00	70,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			70,000.00	70,000.00	0.00	70,000.00	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	73,000.00	87,465.02	34,928.83	87,465.02	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			73,000.00	87,465.02	34,928.83	87,465.02	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	(125,214,519.88)	(128,583,464.27)	0.00	(128,583,464.27)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(125,214,519.88)	(128,583,464.27)	0.00	(128,583,464.27)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(125,217,519.88)	(128,600,929.29)	(34,928.83)	(128,600,929.29)	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)
A. REVENUES								
1) LCFF Sources		8010-8099	2,127,558.00	2,541,546.00	0.00	2,541,546.00	0.00	0.0%
2) Federal Revenue		8100-8299	23,530,501.80	29,650,184.20	4,617,196.64	29,650,184.20	0.00	0.0%
3) Other State Revenue		8300-8599	36,234,691.21	73,722,617.70	25,563,511.50	73,722,617.70	0.00	0.0%
4) Other Local Revenue		8600-8799	28,465,672.39	31,329,414.99	15,637,387.48	31,329,414.99	0.00	0.0%
5) TOTAL, REVENUES			90,358,423.40	137,243,762.89	45,818,095.62	137,243,762.89		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	82,861,656.60	89,001,135.66	39,108,390.59	89,001,135.66	0.00	0.0%
2) Classified Salaries		2000-2999	38,122,315.37	39,823,535.49	19,110,716.04	39,823,535.49	0.00	0.0%
3) Employee Benefits		3000-3999	72,468,765.89	80,966,200.37	24,298,506.45	80,966,200.37	0.00	0.0%
4) Books and Supplies		4000-4999	31,656,341.36	86,049,137.86	3,799,276.02	86,049,137.86	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	29,618,546.88	42,299,736.09	11,272,787.23	42,299,736.09	0.00	0.0%
6) Capital Outlay		6000-6999	1,050,000.00	3,331,831.69	535,664.19	3,331,831.69	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,622,924.37	7,706,324.41	168,650.90	7,706,324.41	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,022,511.53	10,803,492.26	120,442.34	10,803,492.26	0.00	0.0%
9) TOTAL, EXPENDITURES			266,423,062.00	359,981,393.83	98,414,433.76	359,981,393.83		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(176,064,638.60)	(222,737,630.94)	(52,596,338.14)	(222,737,630.94)		
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	125,214,519.88	128,583,464.27	0.00	128,583,464.27	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			125,214,519.88	128,583,464.27	0.00	128,583,464.27		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(50,850,118.72)	(94,154,166.67)	(52,596,338.14)	(94,154,166.67)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	93,703,845.82	93,703,845.82		93,703,845.82	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)			93,703,845.82	93,703,845.82		93,703,845.82		
d) Other Restatements		9795	1,504,114.35	1,504,114.35		1,504,114.35	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			95,207,960.17	95,207,960.17		95,207,960.17		
2) Ending Balance, June 30 (E + F1e)			44,357,841.45	1,053,793.50		1,053,793.50		
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	44,654,751.88	1,053,798.14		1,053,798.14		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(296,910.43)	(4.64)		(4.64)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	2,127,558.00	2,541,546.00	0.00	2,541,546.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,127,558.00	2,541,546.00	0.00	2,541,546.00	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	7,109,293.00	7,112,350.19	663,690.37	7,112,350.19	0.00	0.0%
Special Education Discretionary Grants		8182	405,560.00	549,034.51	143,474.50	549,034.51	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
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	10,036,199.90	13,241,956.50	1,978,553.28	13,241,956.50	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	1,116,235.30	2,155,431.26	537,597.66	2,155,431.26	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	129,516.13	27,096.12	129,516.13	0.00	0.0%
Title III, English Learner Program	4203	8290	835,879.80	1,684,451.73	765,900.43	1,684,451.73	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	3,022,170.80	3,841,004.88	174,117.10	3,841,004.88	0.00	0.0%
Career and Technical Education	3500-3599	8290	780,731.00	712,007.00	210,851.91	712,007.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	224,432.00	224,432.00	115,915.27	224,432.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			23,530,501.80	29,650,184.20	4,617,196.64	29,650,184.20	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	2,561,630.80	2,511,660.00	0.00	2,511,660.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	2,061,707.00	2,212,431.98	2,731,190.08	2,212,431.98	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	591,655.98	799,060.00	0.00	799,060.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	4,452,790.00	6,370,605.00	4,187,879.00	6,370,605.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Specialized Secondary	7370	8590	0.00	75,000.00	56,250.00	75,000.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	26,566,907.43	61,753,860.72	18,588,192.42	61,753,860.72	0.00	0.0%
TOTAL, OTHER STATE REVENUE			36,234,691.21	73,722,617.70	25,563,511.50	73,722,617.70	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,887,221.37	1,887,221.37	0.00	1,887,221.37	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,505,441.02	2,640,352.62	1,514,970.48	2,640,352.62	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	25,073,010.00	26,801,841.00	14,122,417.00	26,801,841.00	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%

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 County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			28,465,672.39	31,329,414.99	15,637,387.48	31,329,414.99	0.00	0.0%
TOTAL, REVENUES			90,358,423.40	137,243,762.89	45,818,095.62	137,243,762.89	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	62,836,906.42	64,422,259.51	27,832,810.73	64,422,259.51	0.00	0.0%
Certificated Pupil Support Salaries		1200	4,326,878.26	5,600,233.49	2,503,831.43	5,600,233.49	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,508,386.30	4,346,501.13	2,174,823.46	4,346,501.13	0.00	0.0%
Other Certificated Salaries		1900	12,189,485.62	14,632,141.53	6,596,924.97	14,632,141.53	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			82,861,656.60	89,001,135.66	39,108,390.59	89,001,135.66	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	24,467,864.06	24,537,356.17	11,618,667.12	24,537,356.17	0.00	0.0%
Classified Support Salaries		2200	8,908,624.44	9,307,655.15	4,870,541.02	9,307,655.15	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	497,769.30	515,187.30	258,371.63	515,187.30	0.00	0.0%
Clerical, Technical and Office Salaries		2400	2,763,777.91	3,073,295.13	1,466,894.42	3,073,295.13	0.00	0.0%
Other Classified Salaries		2900	1,484,279.66	2,390,041.74	896,241.85	2,390,041.74	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			38,122,315.37	39,823,535.49	19,110,716.04	39,823,535.49	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	36,149,858.89	42,672,050.60	6,917,151.77	42,672,050.60	0.00	0.0%
PERS		3201-3202	11,543,416.05	11,632,394.17	5,436,972.50	11,632,394.17	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,153,171.36	4,537,016.23	2,121,487.77	4,537,016.23	0.00	0.0%
Health and Welfare Benefits		3401-3402	16,789,965.42	19,106,644.22	8,391,452.17	19,106,644.22	0.00	0.0%
Unemployment Insurance		3501-3502	58,850.59	63,108.36	29,115.28	63,108.36	0.00	0.0%
Workers' Compensation		3601-3602	2,773,503.58	2,954,986.79	1,402,326.96	2,954,986.79	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			72,468,765.89	80,966,200.37	24,298,506.45	80,966,200.37	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,919,164.00	4,568,159.22	531,055.05	4,568,159.22	0.00	0.0%
Books and Other Reference Materials		4200	65,175.00	91,114.48	23,018.04	91,114.48	0.00	0.0%
Materials and Supplies		4300	25,697,872.72	77,260,996.74	2,190,790.62	77,260,996.74	0.00	0.0%
Noncapitalized Equipment		4400	1,974,129.64	4,080,190.02	1,054,412.31	4,080,190.02	0.00	0.0%
Food		4700	0.00	48,677.40	0.00	48,677.40	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			31,656,341.36	86,049,137.86	3,799,276.02	86,049,137.86	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	868,955.37	307,145.59	7,092.00	307,145.59	0.00	0.0%
Travel and Conferences		5200	804,997.95	1,577,233.84	306,693.64	1,577,233.84	0.00	0.0%
Dues and Memberships		5300	7,800.00	7,800.00	7,850.00	7,800.00	0.00	0.0%
Insurance		5400-5450	5,900.00	9,787.75	9,159.50	9,787.75	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	6,720,523.72	11,008,788.75	1,363,246.21	11,008,788.75	0.00	0.0%
Transfers of Direct Costs		5710	587,429.36	931,843.59	281,737.15	931,843.59	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(269,110.39)	(269,110.39)	(151,172.40)	(269,110.39)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,852,550.87	28,687,746.96	9,449,678.05	28,687,746.96	0.00	0.0%
Communications		5900	39,500.00	38,500.00	(1,496.92)	38,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			29,618,546.88	42,299,736.09	11,272,787.23	42,299,736.09	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,050,000.00	3,331,831.69	535,664.19	3,331,831.69	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			1,050,000.00	3,331,831.69	535,664.19	3,331,831.69	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Payments to County Offices		7142	4,518,934.37	7,602,025.41	167,156.92	7,602,025.41	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 Transfers	All Other	7221-7223	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	340.27	386.56	178.99	386.56	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 Debt Service - Principal		7439	3,649.73	3,912.44	1,314.99	3,912.44	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,622,924.37	7,706,324.41	168,650.90	7,706,324.41	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	6,022,511.53	10,803,492.26	120,442.34	10,803,492.26	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,022,511.53	10,803,492.26	120,442.34	10,803,492.26	0.00	0.0%
TOTAL, EXPENDITURES			266,423,062.00	359,981,393.83	98,414,433.76	359,981,393.83	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
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	125,214,519.88	128,583,464.27	0.00	128,583,464.27	0.00	0.0%
Contributions from Restricted Revenues		8990	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)
(e) TOTAL, CONTRIBUTIONS			125,214,519.88	128,583,464.27	0.00	128,583,464.27	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			125,214,519.88	128,583,464.27	0.00	128,583,464.27	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)
A. REVENUES								
1) LCFF Sources		8010-8099	467,389,437.00	465,655,462.00	261,679,423.79	465,655,462.00	0.00	0.0%
2) Federal Revenue		8100-8299	23,839,501.80	29,959,184.20	4,867,660.94	29,959,184.20	0.00	0.0%
3) Other State Revenue		8300-8599	48,489,755.89	85,806,293.70	33,885,178.25	85,806,293.70	0.00	0.0%
4) Other Local Revenue		8600-8799	33,501,172.39	42,512,910.13	21,921,618.30	42,512,910.13	0.00	0.0%
5) TOTAL, REVENUES			573,219,867.08	623,933,850.03	322,353,881.28	623,933,850.03		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	292,842,375.40	310,434,035.57	140,937,292.38	310,434,035.57	0.00	0.0%
2) Classified Salaries		2000-2999	98,051,573.38	104,738,659.35	50,918,436.59	104,738,659.35	0.00	0.0%
3) Employee Benefits		3000-3999	174,993,901.13	187,873,800.46	77,245,258.96	187,873,800.46	0.00	0.0%
4) Books and Supplies		4000-4999	78,829,553.21	109,702,522.20	6,885,417.09	109,702,522.20	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	70,834,889.09	92,707,286.36	32,194,461.74	92,707,286.36	0.00	0.0%
6) Capital Outlay		6000-6999	8,099,600.00	10,819,421.90	1,057,540.19	10,819,421.90	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,050,472.99	8,525,887.46	693,133.38	8,525,887.46	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(839,282.62)	(1,105,412.45)	(188,860.89)	(1,105,412.45)	0.00	0.0%
9) TOTAL, EXPENDITURES			727,863,082.58	823,696,200.85	309,742,679.44	823,696,200.85		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(154,643,215.50)	(199,762,350.82)	12,611,201.84	(199,762,350.82)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	70,000.00	70,000.00	0.00	70,000.00	0.00	0.0%
b) Transfers Out		7600-7629	73,000.00	87,465.02	34,928.83	87,465.02	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			(3,000.00)	(17,465.02)	(34,928.83)	(17,465.02)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(154,646,215.50)	(199,779,815.84)	12,576,273.01	(199,779,815.84)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	391,496,686.59	391,496,686.59		391,496,686.59	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)			391,496,686.59	391,496,686.59		391,496,686.59		
d) Other Restatements		9795	2,361,553.09	2,361,553.09		2,361,553.09	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			393,858,239.68	393,858,239.68		393,858,239.68		
2) Ending Balance, June 30 (E + F1e)			239,212,024.18	194,078,423.84		194,078,423.84		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	232,758.00	232,758.00		232,758.00		
Stores		9712	510,000.00	510,000.00		510,000.00		
Prepaid Items		9713	4,274,876.00	4,274,876.00		4,274,876.00		
All Others		9719	464,545.00	464,545.00		464,545.00		
b) Restricted		9740	44,654,751.88	1,053,798.14		1,053,798.14		

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)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	152,922,003.73	146,292,451.34		146,292,451.34		
Declining Enrollment	0000	9760	152,922,003.73					
Declining Enrollment	0000	9760		146,292,451.34				
Declining Enrollment	0000	9760				146,292,451.34		
d) Assigned								
Other Assignments		9780	21,850,000.00	24,750,000.00		24,750,000.00		
Contingency 3%	0000	9780	21,850,000.00					
Contingency 3%	0000	9780		24,750,000.00				
Contingency 3%	0000	9780				24,750,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	14,600,000.00	16,500,000.00		16,500,000.00		
Unassigned/Unappropriated Amount		9790	(296,910.43)	(4.64)		(4.64)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	258,248,260.00	194,087,619.00	142,060,863.00	194,087,619.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	75,912,354.00	133,889,690.00	48,618,631.00	133,889,690.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	518,049.00	512,777.00	256,369.04	512,777.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	114,660,812.00	118,138,371.00	63,703,504.48	118,138,371.00	0.00	0.0%
Unsecured Roll Taxes		8042	3,963,145.00	4,108,205.00	3,986,343.63	4,108,205.00	0.00	0.0%
Prior Years' Taxes		8043	(13,552.00)	10,372.00	(7,413.52)	10,372.00	0.00	0.0%
Supplemental Taxes		8044	5,417,553.00	5,541,046.00	2,814,077.97	5,541,046.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	86,208.00	(492,871.00)	0.00	(492,871.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	12,053,074.00	13,027,903.00	5,956,243.85	13,027,903.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			470,845,903.00	468,823,112.00	267,388,619.45	468,823,112.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(500,000.00)	(500,000.00)	(500,000.00)	(500,000.00)	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	(5,084,024.00)	(5,209,196.00)	(5,209,195.66)	(5,209,196.00)	0.00	0.0%
Property Taxes Transfers		8097	2,127,558.00	2,541,546.00	0.00	2,541,546.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			467,389,437.00	465,655,462.00	261,679,423.79	465,655,462.00	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)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	7,109,293.00	7,112,350.19	663,690.37	7,112,350.19	0.00	0.0%
Special Education Discretionary Grants		8182	405,560.00	549,034.51	143,474.50	549,034.51	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	9,000.00	9,000.00	0.00	9,000.00	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	10,036,199.90	13,241,956.50	1,978,553.28	13,241,956.50	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	1,116,235.30	2,155,431.26	537,597.66	2,155,431.26	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	129,516.13	27,096.12	129,516.13	0.00	0.0%
Title III, English Learner Program	4203	8290	835,879.80	1,684,451.73	765,900.43	1,684,451.73	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	3,022,170.80	3,841,004.88	174,117.10	3,841,004.88	0.00	0.0%
Career and Technical Education	3500-3599	8290	780,731.00	712,007.00	210,851.91	712,007.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	524,432.00	524,432.00	366,379.57	524,432.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			23,839,501.80	29,959,184.20	4,867,660.94	29,959,184.20	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,088,339.28	2,063,976.00	2,063,976.00	2,063,976.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	8,528,356.20	8,331,360.00	2,391,220.75	8,331,360.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

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)
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	2,061,707.00	2,212,431.98	2,731,190.08	2,212,431.98	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	591,655.98	799,060.00	0.00	799,060.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	4,452,790.00	6,370,605.00	4,187,879.00	6,370,605.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	75,000.00	56,250.00	75,000.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	30,766,907.43	65,953,860.72	22,454,662.42	65,953,860.72	0.00	0.0%
TOTAL, OTHER STATE REVENUE			48,489,755.89	85,806,293.70	33,885,178.25	85,806,293.70	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	296,700.00	296,700.00	215,273.50	296,700.00	0.00	0.0%
Interest		8660	4,000,000.00	10,000,000.00	5,519,510.10	10,000,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(219,291.00)	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	36,000.00	36,000.00	(17,605.45)	36,000.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	100.00	100.00	100.00	0.00	0.0%
Interagency Services		8677	1,887,221.37	1,887,221.37	0.00	1,887,221.37	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,208,241.02	3,491,047.76	2,301,214.15	3,491,047.76	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education 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	25,073,010.00	26,801,841.00	14,122,417.00	26,801,841.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			33,501,172.39	42,512,910.13	21,921,618.30	42,512,910.13	0.00	0.0%
TOTAL, REVENUES			573,219,867.08	623,933,850.03	322,353,881.28	623,933,850.03	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	222,647,929.81	227,491,532.64	102,293,859.67	227,491,532.64	0.00	0.0%
Certificated Pupil Support Salaries		1200	26,061,764.18	27,282,813.95	13,723,117.94	27,282,813.95	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	22,888,835.46	27,201,881.55	13,506,699.38	27,201,881.55	0.00	0.0%
Other Certificated Salaries		1900	21,243,845.95	28,457,807.43	11,413,615.39	28,457,807.43	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			292,842,375.40	310,434,035.57	140,937,292.38	310,434,035.57	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	29,432,610.65	29,895,927.92	13,045,362.96	29,895,927.92	0.00	0.0%
Classified Support Salaries		2200	32,654,428.97	34,387,423.68	17,506,815.88	34,387,423.68	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	4,082,616.22	4,515,098.43	2,229,878.35	4,515,098.43	0.00	0.0%
Clerical, Technical and Office Salaries		2400	25,322,394.21	27,865,941.03	14,598,034.81	27,865,941.03	0.00	0.0%
Other Classified Salaries		2900	6,559,523.33	8,074,268.29	3,538,344.59	8,074,268.29	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			98,051,573.38	104,738,659.35	50,918,436.59	104,738,659.35	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	72,824,933.17	81,743,562.86	25,901,775.49	81,743,562.86	0.00	0.0%
PERS		3201-3202	26,464,013.43	27,610,004.97	13,632,588.84	27,610,004.97	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	12,518,968.35	12,615,755.28	5,971,481.53	12,615,755.28	0.00	0.0%
Health and Welfare Benefits		3401-3402	48,145,967.24	50,745,088.75	25,138,459.67	50,745,088.75	0.00	0.0%
Unemployment Insurance		3501-3502	221,843.30	252,227.17	96,062.59	252,227.17	0.00	0.0%
Workers' Compensation		3601-3602	8,818,175.64	9,433,293.43	4,634,741.79	9,433,293.43	0.00	0.0%
OPEB, Allocated		3701-3702	6,000,000.00	5,473,868.00	1,870,149.05	5,473,868.00	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			174,993,901.13	187,873,800.46	77,245,258.96	187,873,800.46	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	4,168,664.00	4,860,746.26	533,139.63	4,860,746.26	0.00	0.0%
Books and Other Reference Materials		4200	808,595.00	801,918.89	191,174.66	801,918.89	0.00	0.0%
Materials and Supplies		4300	70,775,403.64	98,668,167.18	4,802,288.24	98,668,167.18	0.00	0.0%
Noncapitalized Equipment		4400	3,076,890.57	5,323,012.47	1,358,814.56	5,323,012.47	0.00	0.0%
Food		4700	0.00	48,677.40	0.00	48,677.40	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			78,829,553.21	109,702,522.20	6,885,417.09	109,702,522.20	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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	868,955.37	307,145.59	7,092.00	307,145.59	0.00	0.0%
Travel and Conferences		5200	1,283,864.86	2,284,629.75	518,676.81	2,284,629.75	0.00	0.0%
Dues and Memberships		5300	269,610.00	287,711.00	192,825.10	287,711.00	0.00	0.0%
Insurance		5400-5450	7,123,589.00	7,127,476.75	5,199,105.78	7,127,476.75	0.00	0.0%
Operations and Housekeeping Services		5500	14,490,677.33	14,493,638.72	5,392,607.56	14,493,638.72	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,775,975.22	13,164,362.74	1,984,677.70	13,164,362.74	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	(302,660.39)	(386,936.68)	(160,399.75)	(386,936.68)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	37,102,284.60	53,951,500.85	19,111,272.33	53,951,500.85	0.00	0.0%
Communications		5900	1,222,593.10	1,477,757.64	(51,395.79)	1,477,757.64	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			70,834,889.09	92,707,286.36	32,194,461.74	92,707,286.36	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	6,351,600.00	6,789,590.21	521,876.00	6,789,590.21	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	1,748,000.00	4,029,831.69	535,664.19	4,029,831.69	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			8,099,600.00	10,819,421.90	1,057,540.19	10,819,421.90	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Payments to County Offices		7142	4,518,934.37	7,962,025.41	443,342.92	7,962,025.41	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%

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)
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	25,296.03	29,567.70	11,613.87	29,567.70	0.00	0.0%
Other Debt Service - Principal		7439	406,242.59	434,294.35	238,176.59	434,294.35	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,050,472.99	8,525,887.46	693,133.38	8,525,887.46	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(839,282.62)	(1,105,412.45)	(188,860.89)	(1,105,412.45)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(839,282.62)	(1,105,412.45)	(188,860.89)	(1,105,412.45)	0.00	0.0%
TOTAL, EXPENDITURES			727,863,082.58	823,696,200.85	309,742,679.44	823,696,200.85	0.00	0.0%
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	70,000.00	70,000.00	0.00	70,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			70,000.00	70,000.00	0.00	70,000.00	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	73,000.00	87,465.02	34,928.83	87,465.02	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			73,000.00	87,465.02	34,928.83	87,465.02	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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)
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%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,000.00)	(17,465.02)	(34,928.83)	(17,465.02)	0.00	0.0%

Resource	Description	2025-26 Projected Totals
6266	Educator Effectiveness, FY 2021-22	148,434.04
7415	Classified School Employee Summer Assistance Program	524,717.34
7435	Learning Recovery Emergency Block Grant	.03
9010	Other Restricted Local	380,646.73
Total, Restricted Balance		1,053,798.14

Description	Resource Codes	Object Codes	Original Budget (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	1,270,563.00	1,315,103.00	266,423.45	1,315,103.00	0.00	0.0%
3) Other State Revenue		8300-8599	19,207,450.00	19,192,371.00	19,102,937.67	19,192,371.00	0.00	0.0%
4) Other Local Revenue		8600-8799	880,611.50	1,678,216.00	305,365.43	1,678,216.00	0.00	0.0%
5) TOTAL, REVENUES			21,358,624.50	22,185,690.00	19,674,726.55	22,185,690.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	8,228,066.11	8,425,157.01	4,169,750.07	8,425,157.01	0.00	0.0%
2) Classified Salaries		2000-2999	2,980,872.64	3,089,341.90	1,593,941.01	3,089,341.90	0.00	0.0%
3) Employee Benefits		3000-3999	5,353,369.75	5,643,081.46	2,403,416.18	5,643,081.46	0.00	0.0%
4) Books and Supplies		4000-4999	1,347,878.74	4,634,002.75	1,358,925.09	4,634,002.75	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,613,249.00	1,547,025.29	769,855.82	1,547,025.29	0.00	0.0%
6) Capital Outlay		6000-6999	6,526,158.07	8,823,740.91	539,151.25	8,823,740.91	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	872,553.00	871,446.00	871,446.00	871,446.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	839,282.62	1,105,412.45	188,860.89	1,105,412.45	0.00	0.0%
9) TOTAL, EXPENDITURES			27,761,429.93	34,139,207.77	11,895,346.31	34,139,207.77		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,402,805.43)	(11,953,517.77)	7,779,380.24	(11,953,517.77)		
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	100.00	100.00	100.00	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	(100.00)	(100.00)	(100.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,402,805.43)	(11,953,617.77)	7,779,280.24	(11,953,617.77)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,925,954.24	14,925,954.24		14,925,954.24	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,925,954.24	14,925,954.24		14,925,954.24		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,925,954.24	14,925,954.24		14,925,954.24		
2) Ending Balance, June 30 (E + F1e)			8,523,148.81	2,972,336.47		2,972,336.47		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	8,523,148.81	2,972,336.47		2,972,336.47		
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	78,303.00	81,961.00	15,439.28	81,961.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,192,260.00	1,233,142.00	250,984.17	1,233,142.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,270,563.00	1,315,103.00	266,423.45	1,315,103.00	0.00	0.0%
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	872,553.00	871,446.00	508,343.50	871,446.00	0.00	0.0%
Adult Education Program	6391	8590	17,496,982.00	17,474,781.00	17,837,884.69	17,474,781.00	0.00	0.0%
All Other State Revenue	All Other	8590	837,915.00	846,144.00	756,709.48	846,144.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			19,207,450.00	19,192,371.00	19,102,937.67	19,192,371.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	450,000.00	450,000.00	226,314.03	450,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(7,593.00)	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	80,000.00	80,000.00	41,566.28	80,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	350,611.50	1,148,216.00	45,078.12	1,148,216.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			880,611.50	1,678,216.00	305,365.43	1,678,216.00	0.00	0.0%
TOTAL, REVENUES			21,358,624.50	22,185,690.00	19,674,726.55	22,185,690.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	5,602,988.74	5,555,120.80	2,685,963.81	5,555,120.80	0.00	0.0%
Certificated Pupil Support Salaries		1200	767,290.18	771,942.46	404,504.04	771,942.46	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,254,638.50	1,334,335.10	730,493.54	1,334,335.10	0.00	0.0%
Other Certificated Salaries		1900	603,148.69	763,758.65	348,788.68	763,758.65	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			8,228,066.11	8,425,157.01	4,169,750.07	8,425,157.01	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	659,627.18	657,599.76	381,212.39	657,599.76	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	1,624,700.11	1,697,885.36	890,297.92	1,697,885.36	0.00	0.0%
Other Classified Salaries		2900	696,545.35	733,856.78	322,430.70	733,856.78	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			2,980,872.64	3,089,341.90	1,593,941.01	3,089,341.90	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,543,792.34	1,600,980.06	769,823.60	1,600,980.06	0.00	0.0%
PERS		3201-3202	815,941.36	878,057.37	430,404.35	878,057.37	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	349,802.34	380,424.85	180,902.93	380,424.85	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,691,702.71	1,803,069.99	880,088.72	1,803,069.99	0.00	0.0%
Unemployment Insurance		3501-3502	5,563.50	9,336.90	2,882.05	9,336.90	0.00	0.0%
Workers' Compensation		3601-3602	268,567.50	293,212.29	139,314.53	293,212.29	0.00	0.0%
OPEB, Allocated		3701-3702	678,000.00	678,000.00	0.00	678,000.00	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			5,353,369.75	5,643,081.46	2,403,416.18	5,643,081.46	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	78,034.00	285,735.74	228,378.18	285,735.74	0.00	0.0%
Books and Other Reference Materials		4200	36,000.00	31,084.88	6,710.43	31,084.88	0.00	0.0%
Materials and Supplies		4300	896,270.74	2,644,533.80	381,433.82	2,644,533.80	0.00	0.0%
Noncapitalized Equipment		4400	337,574.00	1,672,648.33	742,402.66	1,672,648.33	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,347,878.74	4,634,002.75	1,358,925.09	4,634,002.75	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	252,300.00	98,448.00	40,516.61	98,448.00	0.00	0.0%
Dues and Memberships		5300	5,000.00	5,000.00	400.00	5,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	510,488.00	541,374.32	189,924.10	541,374.32	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	52,370.00	41,744.69	2,023.14	41,744.69	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	117,550.00	149,070.09	77,829.78	149,070.09	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	563,198.00	599,045.19	469,634.73	599,045.19	0.00	0.0%
Communications		5900	112,343.00	112,343.00	(10,472.54)	112,343.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,613,249.00	1,547,025.29	769,855.82	1,547,025.29	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	20,000.00	14,875.00	20,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,796,477.24	2,322,780.60	524,276.25	2,322,780.60	0.00	0.0%
Equipment		6400	3,729,680.83	6,480,960.31	0.00	6,480,960.31	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			6,526,158.07	8,823,740.91	539,151.25	8,823,740.91	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
		7141	0.00	0.00	0.00	0.00	0.00	0.0%
		7142	0.00	0.00	0.00	0.00	0.00	0.0%
		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools		7211	872,553.00	871,446.00	871,446.00	871,446.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			872,553.00	871,446.00	871,446.00	871,446.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	839,282.62	1,105,412.45	188,860.89	1,105,412.45	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			839,282.62	1,105,412.45	188,860.89	1,105,412.45	0.00	0.0%
TOTAL, EXPENDITURES			27,761,429.93	34,139,207.77	11,895,346.31	34,139,207.77		
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	100.00	100.00	100.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	100.00	100.00	100.00	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	(100.00)	(100.00)	(100.00)		

Resource	Description	2025-26 Projected Totals
6391	Adult Education Program	2,972,336.47
Total, Restricted Balance		2,972,336.47

Description	Resource Codes	Object Codes	Original Budget (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	10,520,038.80	10,773,231.05	6,588,001.71	10,773,231.05	0.00	0.0%
3) Other State Revenue		8300-8599	6,852,999.99	6,852,999.99	5,398,718.36	6,852,999.99	0.00	0.0%
4) Other Local Revenue		8600-8799	325,000.00	825,000.00	356,530.16	825,000.00	0.00	0.0%
5) TOTAL, REVENUES			17,698,038.79	18,451,231.04	12,343,250.23	18,451,231.04		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,871,361.72	9,123,625.86	3,385,998.17	9,123,625.86	0.00	0.0%
3) Employee Benefits		3000-3999	2,968,398.93	3,272,432.04	1,383,524.73	3,272,432.04	0.00	0.0%
4) Books and Supplies		4000-4999	9,133,587.76	16,991,613.83	3,797,953.35	16,991,613.83	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	364,000.00	801,491.25	264,420.38	801,491.25	0.00	0.0%
6) Capital Outlay		6000-6999	2,969,185.51	4,506,696.00	145,921.00	4,506,696.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			22,306,533.92	34,695,858.98	8,977,817.63	34,695,858.98		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,608,495.13)	(16,244,627.94)	3,365,432.60	(16,244,627.94)		
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)			(4,608,495.13)	(16,244,627.94)	3,365,432.60	(16,244,627.94)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	25,874,524.01	25,874,524.01		25,874,524.01	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)			25,874,524.01	25,874,524.01		25,874,524.01		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,874,524.01	25,874,524.01		25,874,524.01		
2) Ending Balance, June 30 (E + F1e)			21,266,028.88	9,629,896.07		9,629,896.07		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,833.00	10,833.00		10,833.00		
Stores		9712	223,771.00	223,771.00		223,771.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	21,031,424.88	9,395,292.07		9,395,292.07		
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	9,682,999.99	9,930,234.95	6,353,639.42	9,930,234.95	0.00	0.0%
Donated Food Commodities		8221	837,038.81	837,038.81	228,405.00	837,038.81	0.00	0.0%
All Other Federal Revenue		8290	0.00	5,957.29	5,957.29	5,957.29	0.00	0.0%
TOTAL, FEDERAL REVENUE			10,520,038.80	10,773,231.05	6,588,001.71	10,773,231.05	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	6,852,999.99	6,852,999.99	5,398,718.36	6,852,999.99	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			6,852,999.99	6,852,999.99	5,398,718.36	6,852,999.99	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	35,000.00	35,000.00	14,389.79	35,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	250,000.00	750,000.00	331,014.24	750,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(10,447.00)	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	40,000.00	40,000.00	21,573.13	40,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			325,000.00	825,000.00	356,530.16	825,000.00	0.00	0.0%
TOTAL, REVENUES			17,698,038.79	18,451,231.04	12,343,250.23	18,451,231.04		
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	6,196,604.23	8,169,475.52	3,007,697.09	8,169,475.52	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	196,634.20	203,515.00	109,112.50	203,515.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	347,317.29	399,099.34	188,903.00	399,099.34	0.00	0.0%
Other Classified Salaries		2900	130,806.00	351,536.00	80,285.58	351,536.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,871,361.72	9,123,625.86	3,385,998.17	9,123,625.86	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	1,119,437.94	1,310,899.94	597,840.57	1,310,899.94	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	463,120.49	490,199.58	221,308.82	490,199.58	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,118,420.92	1,191,145.44	479,657.39	1,191,145.44	0.00	0.0%
Unemployment Insurance		3501-3502	3,404.27	3,656.23	1,649.57	3,656.23	0.00	0.0%
Workers' Compensation		3601-3602	164,015.31	176,530.85	83,068.38	176,530.85	0.00	0.0%
OPEB, Allocated		3701-3702	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,968,398.93	3,272,432.04	1,383,524.73	3,272,432.04	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	15,000.00	111,715.35	590.11	111,715.35	0.00	0.0%
Noncapitalized Equipment		4400	700,309.62	3,090,025.29	49,102.24	3,090,025.29	0.00	0.0%
Food		4700	8,418,278.14	13,789,873.19	3,748,261.00	13,789,873.19	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,133,587.76	16,991,613.83	3,797,953.35	16,991,613.83	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	25,000.00	333,468.00	4,899.73	333,468.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,000.00	13,000.00	1,839.38	13,000.00	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	62,000.00	62,000.00	76,888.65	62,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	257,000.00	383,023.25	180,794.85	383,023.25	0.00	0.0%
Communications		5900	10,000.00	10,000.00	(2.23)	10,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			364,000.00	801,491.25	264,420.38	801,491.25	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	2,969,185.51	4,506,696.00	145,921.00	4,506,696.00	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			2,969,185.51	4,506,696.00	145,921.00	4,506,696.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			22,306,533.92	34,695,858.98	8,977,817.63	34,695,858.98		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from 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)	8,543,265.66
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	276,692.26
9010	Other Restricted Local	575,334.15
Total, Restricted Balance		9,395,292.07

Description	Resource Codes	Object Codes	Original Budget (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	500,000.00	500,000.00	500,000.00	500,000.00	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	60,000.00	60,000.00	17,854.99	60,000.00	0.00	0.0%
5) TOTAL, REVENUES			560,000.00	560,000.00	517,854.99	560,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	94,022.50	230,392.69	19,742.32	230,392.69	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	800,452.74	1,098,843.93	0.00	1,098,843.93	0.00	0.0%
6) Capital Outlay		6000-6999	224,571.92	574,803.76	302,503.10	574,803.76	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			1,119,047.16	1,904,040.38	322,245.42	1,904,040.38		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(559,047.16)	(1,344,040.38)	195,609.57	(1,344,040.38)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	73,000.00	87,565.02	35,028.83	87,565.02	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			73,000.00	87,565.02	35,028.83	87,565.02		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(486,047.16)	(1,256,475.36)	230,638.40	(1,256,475.36)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,305,248.01	1,305,248.01		1,305,248.01	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)			1,305,248.01	1,305,248.01		1,305,248.01		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,305,248.01	1,305,248.01		1,305,248.01		
2) Ending Balance, June 30 (E + F1e)			819,200.85	48,772.65		48,772.65		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (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	819,200.85	48,772.65		48,772.65		
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	500,000.00	500,000.00	500,000.00	500,000.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			500,000.00	500,000.00	500,000.00	500,000.00	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	60,000.00	60,000.00	18,506.99	60,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(652.00)	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			60,000.00	60,000.00	17,854.99	60,000.00	0.00	0.0%
TOTAL, REVENUES			560,000.00	560,000.00	517,854.99	560,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	94,022.50	205,865.89	7,162.04	205,865.89	0.00	0.0%
Noncapitalized Equipment		4400	0.00	24,526.80	12,580.28	24,526.80	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			94,022.50	230,392.69	19,742.32	230,392.69	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	800,452.74	1,098,843.93	0.00	1,098,843.93	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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			800,452.74	1,098,843.93	0.00	1,098,843.93	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	224,571.92	574,803.76	302,503.10	574,803.76	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			224,571.92	574,803.76	302,503.10	574,803.76	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			1,119,047.16	1,904,040.38	322,245.42	1,904,040.38		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	73,000.00	87,565.02	35,028.83	87,565.02	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			73,000.00	87,565.02	35,028.83	87,565.02	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)			73,000.00	87,565.02	35,028.83	87,565.02		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,461,000.00	6,355,000.00	3,317,986.83	6,355,000.00	0.00	0.0%
5) TOTAL, REVENUES			5,461,000.00	6,355,000.00	3,317,986.83	6,355,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	588,155.36	697,993.64	302,049.43	697,993.64	0.00	0.0%
3) Employee Benefits		3000-3999	286,977.94	342,744.77	147,855.31	342,744.77	0.00	0.0%
4) Books and Supplies		4000-4999	1,695,283.02	1,983,150.54	16,525.61	1,983,150.54	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	370,998.36	404,611.40	36,755.28	404,611.40	0.00	0.0%
6) Capital Outlay		6000-6999	225,588,360.57	214,888,869.18	59,105,836.86	214,888,869.18	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			228,529,775.25	218,317,369.53	59,609,022.49	218,317,369.53		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(223,068,775.25)	(211,962,369.53)	(56,291,035.66)	(211,962,369.53)		
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)			(223,068,775.25)	(211,962,369.53)	(56,291,035.66)	(211,962,369.53)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	241,122,971.58	241,122,971.58		241,122,971.58	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)			241,122,971.58	241,122,971.58		241,122,971.58		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			241,122,971.58	241,122,971.58		241,122,971.58		
2) Ending Balance, June 30 (E + F1e)			18,054,196.33	29,160,602.05		29,160,602.05		
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	18,068,249.42	28,174,278.25		28,174,278.25		
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	986,323.80		986,323.80		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(14,053.09)	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,461,000.00	6,355,000.00	3,433,426.83	6,355,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(115,450.00)	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	10.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,461,000.00	6,355,000.00	3,317,986.83	6,355,000.00	0.00	0.0%
TOTAL, REVENUES			5,461,000.00	6,355,000.00	3,317,986.83	6,355,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	368,595.71	458,193.41	175,409.13	458,193.41	0.00	0.0%
Clerical, Technical and Office Salaries		2400	219,559.65	239,800.23	126,640.30	239,800.23	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			588,155.36	697,993.64	302,049.43	697,993.64	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	162,330.88	186,899.54	81,005.09	186,899.54	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	44,993.89	53,396.48	21,478.36	53,396.48	0.00	0.0%
Unemployment Insurance		3401-3402	65,243.34	85,278.12	37,879.37	85,278.12	0.00	0.0%
Workers' Compensation		3501-3502	294.08	348.99	152.04	348.99	0.00	0.0%
OPEB, Allocated		3601-3602	14,115.75	16,821.64	7,340.45	16,821.64	0.00	0.0%
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	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	485,180.74	208,681.74	183.96	208,681.74	0.00	0.0%
Noncapitalized Equipment		4400	1,210,102.28	1,774,468.80	16,341.65	1,774,468.80	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,695,283.02	1,983,150.54	16,525.61	1,983,150.54	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	6,317.50	55,210.24	13,686.19	55,210.24	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	80,780.86	116,801.16	3,462.56	116,801.16	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	283,900.00	232,600.00	19,606.53	232,600.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			370,998.36	404,611.40	36,755.28	404,611.40	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	224,396,154.32	214,092,106.80	59,105,836.86	214,092,106.80	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	1,192,206.25	796,762.38	0.00	796,762.38	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			225,588,360.57	214,888,869.18	59,105,836.86	214,888,869.18	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
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			228,529,775.25	218,317,369.53	59,609,022.49	218,317,369.53		
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	28,174,278.25
Total, Restricted Balance		28,174,278.25

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,324,000.00	2,424,000.00	1,022,231.07	2,424,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,324,000.00	2,424,000.00	1,022,231.07	2,424,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	521,069.78	521,069.78	69,550.72	521,069.78	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,657,344.58	1,778,456.77	163,413.64	1,778,456.77	0.00	0.0%
6) Capital Outlay		6000-6999	94,000.00	125,353.80	36,300.50	125,353.80	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			2,272,414.36	2,424,880.35	269,264.86	2,424,880.35		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			51,585.64	(880.35)	752,966.21	(880.35)		
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	70,000.00	70,000.00	0.00	70,000.00	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			(70,000.00)	(70,000.00)	0.00	(70,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,414.36)	(70,880.35)	752,966.21	(70,880.35)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,333,153.61	11,333,153.61		11,333,153.61	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,333,153.61	11,333,153.61		11,333,153.61		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,333,153.61	11,333,153.61		11,333,153.61		
2) Ending Balance, June 30 (E + F1e)			11,314,739.25	11,262,273.26		11,262,273.26		
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	11,314,739.25	11,262,273.26		11,262,273.26		
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	200,000.00	300,000.00	147,077.31	300,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(5,096.00)	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	2,124,000.00	2,124,000.00	880,249.76	2,124,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,324,000.00	2,424,000.00	1,022,231.07	2,424,000.00	0.00	0.0%
TOTAL, REVENUES			2,324,000.00	2,424,000.00	1,022,231.07	2,424,000.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	521,069.78	521,069.78	69,550.72	521,069.78	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			521,069.78	521,069.78	69,550.72	521,069.78	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,657,344.58	1,778,456.77	163,413.64	1,778,456.77	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,657,344.58	1,778,456.77	163,413.64	1,778,456.77	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	94,000.00	125,353.80	36,300.50	125,353.80	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			94,000.00	125,353.80	36,300.50	125,353.80	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,272,414.36	2,424,880.35	269,264.86	2,424,880.35		
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	70,000.00	70,000.00	0.00	70,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			70,000.00	70,000.00	0.00	70,000.00	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)			(70,000.00)	(70,000.00)	0.00	(70,000.00)		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	11,262,273.26
Total, Restricted Balance		11,262,273.26

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	900,000.00	900,000.00	448,592.84	900,000.00	0.00	0.0%
5) TOTAL, REVENUES			900,000.00	900,000.00	448,592.84	900,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	66,707.00	63,707.00	0.00	63,707.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	23,000.00	23,000.00	0.00	23,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	3,223,908.00	3,182,149.75	2,691,445.43	3,182,149.75	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			3,313,615.00	3,268,856.75	2,691,445.43	3,268,856.75		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,413,615.00)	(2,368,856.75)	(2,242,852.59)	(2,368,856.75)		
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)			(2,413,615.00)	(2,368,856.75)	(2,242,852.59)	(2,368,856.75)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	33,178,115.96	33,178,115.96		33,178,115.96	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)			33,178,115.96	33,178,115.96		33,178,115.96		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,178,115.96	33,178,115.96		33,178,115.96		
2) Ending Balance, June 30 (E + F1e)			30,764,500.96	30,809,259.21		30,809,259.21		
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	19,604,260.14	19,649,018.39		19,649,018.39		
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	11,160,240.82	11,160,240.82		11,160,240.82		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	900,000.00	900,000.00	464,247.84	900,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(15,655.00)	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			900,000.00	900,000.00	448,592.84	900,000.00	0.00	0.0%
TOTAL, REVENUES			900,000.00	900,000.00	448,592.84	900,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	66,707.00	63,707.00	0.00	63,707.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			66,707.00	63,707.00	0.00	63,707.00	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	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			23,000.00	23,000.00	0.00	23,000.00	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	3,179,437.00	3,137,678.75	2,691,445.43	3,137,678.75	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	44,471.00	44,471.00	0.00	44,471.00	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			3,223,908.00	3,182,149.75	2,691,445.43	3,182,149.75	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			3,313,615.00	3,268,856.75	2,691,445.43	3,268,856.75		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All Other Funds								
		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In								
		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund								
		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out								
		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings								
		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs								
		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from 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	19,649,018.39
Total, Restricted Balance		19,649,018.39

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,909,487.00	2,969,487.00	1,671,239.69	2,969,487.00	0.00	0.0%
5) TOTAL, REVENUES			2,909,487.00	2,969,487.00	1,671,239.69	2,969,487.00		
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	701,139.80	1,855,424.80	20,659.74	1,855,424.80	0.00	0.0%
6) Capital Outlay		6000-6999	552,120.69	2,826,520.14	139,492.95	2,826,520.14	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			1,253,260.49	4,681,944.94	160,152.69	4,681,944.94		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,656,226.51	(1,712,457.94)	1,511,087.00	(1,712,457.94)		
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)			1,656,226.51	(1,712,457.94)	1,511,087.00	(1,712,457.94)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,813,812.76	10,813,812.76		10,813,812.76	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,813,812.76	10,813,812.76		10,813,812.76		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,813,812.76	10,813,812.76		10,813,812.76		
2) Ending Balance, June 30 (E + F1e)			12,470,039.27	9,101,354.82		9,101,354.82		
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	12,034,492.00	8,665,807.55		8,665,807.55		
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	435,547.27	435,547.27		435,547.27		
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	2,500,000.00	2,500,000.00	1,524,210.19	2,500,000.00	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	109,487.00	169,487.00	20,000.00	169,487.00	0.00	0.0%
Interest		8660	300,000.00	300,000.00	131,448.50	300,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(4,419.00)	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			2,909,487.00	2,969,487.00	1,671,239.69	2,969,487.00	0.00	0.0%
TOTAL, REVENUES			2,909,487.00	2,969,487.00	1,671,239.69	2,969,487.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	699,139.80	1,853,424.80	20,659.74	1,853,424.80	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			701,139.80	1,855,424.80	20,659.74	1,855,424.80	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	552,120.69	2,826,520.14	139,492.95	2,826,520.14	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			552,120.69	2,826,520.14	139,492.95	2,826,520.14	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			1,253,260.49	4,681,944.94	160,152.69	4,681,944.94		
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	8,665,807.55
Total, Restricted Balance		8,665,807.55

Description	Resource Codes	Object Codes	Original Budget (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	33,851,627.20	36,150,531.62	18,605,617.67	36,150,531.62	0.00	0.0%
5) TOTAL, REVENUES			33,851,627.20	36,150,531.62	18,605,617.67	36,150,531.62		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	709,466.82	790,065.59	345,029.86	790,065.59	0.00	0.0%
3) Employee Benefits		3000-3999	347,083.66	388,639.66	166,524.37	388,639.66	0.00	0.0%
4) Books and Supplies		4000-4999	1,698,461.50	1,819,818.01	278,809.01	1,819,818.01	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	562,447.63	619,145.01	78,006.72	619,145.01	0.00	0.0%
6) Capital Outlay		6000-6999	45,705,547.30	87,944,231.08	10,261,708.38	87,944,231.08	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	8,898,850.00	8,898,848.86	8,521,237.50	8,898,848.86	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			57,921,856.91	100,460,748.21	19,651,315.84	100,460,748.21		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(24,070,229.71)	(64,310,216.59)	(1,045,698.17)	(64,310,216.59)		
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)			(24,070,229.71)	(64,310,216.59)	(1,045,698.17)	(64,310,216.59)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	227,441,262.04	227,441,262.04		227,441,262.04	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			227,441,262.04	227,441,262.04		227,441,262.04		
d) Other Restatements		9795	60,835.00	60,835.00		60,835.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			227,502,097.04	227,502,097.04		227,502,097.04		
2) Ending Balance, June 30 (E + F1e)			203,431,867.33	163,191,880.45		163,191,880.45		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	203,431,867.33	163,191,880.45		163,191,880.45		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	29,751,627.20	29,550,531.62	15,453,795.31	29,550,531.62	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	100,000.00	100,000.00	87,659.57	100,000.00	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	4,000,000.00	6,500,000.00	3,173,159.79	6,500,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(108,997.00)	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			33,851,627.20	36,150,531.62	18,605,617.67	36,150,531.62	0.00	0.0%
TOTAL, REVENUES			33,851,627.20	36,150,531.62	18,605,617.67	36,150,531.62		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	67,765.40	69,306.02	38,377.50	69,306.02	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	357,906.67	421,450.15	192,061.54	421,450.15	0.00	0.0%
Clerical, Technical and Office Salaries		2400	283,794.75	299,309.42	114,590.82	299,309.42	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			709,466.82	790,065.59	345,029.86	790,065.59	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	195,812.85	211,249.42	92,282.11	211,249.42	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	54,274.21	60,432.96	24,397.40	60,432.96	0.00	0.0%
Health and Welfare Benefits		3401-3402	79,614.68	97,523.94	41,285.32	97,523.94	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)
Unemployment Insurance		3501-3502	354.72	394.98	173.57	394.98	0.00	0.0%
Workers' Compensation		3601-3602	17,027.20	19,038.36	8,385.97	19,038.36	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			347,083.66	388,639.66	166,524.37	388,639.66	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	157,984.24	273,044.26	3,097.38	273,044.26	0.00	0.0%
Noncapitalized Equipment		4400	1,540,477.26	1,546,773.75	275,711.63	1,546,773.75	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,698,461.50	1,819,818.01	278,809.01	1,819,818.01	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	15,200.00	15,200.00	0.00	15,200.00	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	37,329.53	54,065.43	2,218.76	54,065.43	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	509,918.10	549,879.58	75,787.96	549,879.58	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			562,447.63	619,145.01	78,006.72	619,145.01	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	45,252,403.55	87,472,485.33	10,261,708.38	87,472,485.33	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	453,143.75	471,745.75	0.00	471,745.75	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			45,705,547.30	87,944,231.08	10,261,708.38	87,944,231.08	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	953,850.00	953,848.86	576,237.50	953,848.86	0.00	0.0%
Other Debt Service - Principal		7439	7,945,000.00	7,945,000.00	7,945,000.00	7,945,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,898,850.00	8,898,848.86	8,521,237.50	8,898,848.86	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EXPENDITURES			57,921,856.91	100,460,748.21	19,651,315.84	100,460,748.21		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	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
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	300.00	400.00	216.03	400.00	0.00	0.0%
5) TOTAL, REVENUES			300.00	400.00	216.03	400.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			300.00	400.00	216.03	400.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			300.00	400.00	216.03	400.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	15,219.94	15,219.94		15,219.94	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)			15,219.94	15,219.94		15,219.94		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			15,219.94	15,219.94		15,219.94		
2) Ending Net Position, June 30 (E + F1e)			15,519.94	15,619.94		15,619.94		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	15,519.94	15,619.94		15,619.94		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	300.00	400.00	216.03	400.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			300.00	400.00	216.03	400.00	0.00	0.0%
TOTAL, REVENUES			300.00	400.00	216.03	400.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	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 EXPENSES			0.00	0.00	0.00	0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

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

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

Signed: _____ Date: _____
District Superintendent or Designee
Printed Name: _____ Title: _____

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

To the County Superintendent of Schools:

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

Meeting Date: March 09, 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: Travis Enslow Telephone: 619-585-6058
Title: Financial Reporting Manager E-mail: travis.enslow@sweetwaterschools.org

Criteria and Standards Review Summary

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

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

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

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

Description	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	463,113,916.00	(.81%)	459,378,425.00	.51%	461,738,861.00
2. Federal Revenues	8100-8299	309,000.00	0.00%	309,000.00	0.00%	309,000.00
3. Other State Revenues	8300-8599	12,083,676.00	6.97%	12,925,350.00	2.00%	13,183,857.00
4. Other Local Revenues	8600-8799	11,183,495.14	2.00%	11,407,165.00	2.00%	11,635,308.00
5. Other Financing Sources						
a. Transfers In	8900-8929	70,000.00	0.00%	70,000.00	0.00%	70,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(128,583,464.27)	(4.13%)	(123,268,554.52)	.17%	(123,483,141.00)
6. Total (Sum lines A1 thru A5c)		358,176,622.87	.74%	360,821,385.48	.73%	363,453,885.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				221,432,899.91		219,050,407.91
b. Step & Column Adjustment				2,704,326.00		2,735,980.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(5,086,818.00)		(171,984.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	221,432,899.91	(1.08%)	219,050,407.91	1.17%	221,614,403.91
2. Classified Salaries						
a. Base Salaries				64,915,123.86		65,442,558.86
b. Step & Column Adjustment				527,435.00		531,721.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	64,915,123.86	.81%	65,442,558.86	.81%	65,974,279.86
3. Employee Benefits	3000-3999	106,907,600.09	6.70%	114,069,018.00	4.24%	118,910,772.00
4. Books and Supplies	4000-4999	23,653,384.34	(55.00%)	10,644,023.00	1.00%	10,750,463.00
5. Services and Other Operating Expenditures	5000-5999	50,407,550.27	(55.00%)	22,683,398.00	1.00%	22,910,232.00
6. Capital Outlay	6000-6999	7,487,590.21	(99.73%)	20,000.00	0.00%	20,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	819,563.05	2.93%	843,576.00	3.08%	869,558.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(11,908,904.71)	(50.00%)	(5,954,452.00)	3.08%	(6,137,849.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	87,465.02	2.04%	89,250.00	0.00%	89,250.00
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)		463,802,272.04	(7.96%)	426,887,779.77	1.90%	435,001,109.77
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(105,625,649.17)		(66,066,394.29)		(71,547,224.77)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		298,650,279.51		193,024,630.34		126,958,236.05
2. Ending Fund Balance (Sum lines C and D1)		193,024,630.34		126,958,236.05		55,411,011.28
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	5,482,179.00		4,054,944.00		4,062,978.19
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	146,292,451.34		90,113,292.05		18,068,033.09
d. Assigned	9780	24,750,000.00		19,670,000.00		19,970,000.00
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	16,500,000.00		13,120,000.00		13,310,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		193,024,630.34		126,958,236.05		55,411,011.28
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	16,500,000.00		13,120,000.00		13,310,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		16,500,000.00		13,120,000.00		13,310,000.00

F. ASSUMPTIONS

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

The adjustments reflect staffing allocations that will be ending in Fiscal Years 26-27 & 27-28 examples being A-G Grant, Educator Effectiveness Grant, and Learning Recovery Block Grant.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	2,541,546.00	2.00%	2,592,377.00	2.00%	2,644,224.00
2. Federal Revenues	8100-8299	29,650,184.20	2.00%	30,243,188.00	2.00%	30,848,052.00
3. Other State Revenues	8300-8599	73,722,617.70	(46.73%)	39,271,677.00	2.00%	40,057,111.00
4. Other Local Revenues	8600-8799	31,329,414.99	3.02%	32,275,563.00	3.42%	33,379,388.00
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	128,583,464.27	(4.13%)	123,268,554.52	.17%	123,483,141.00
6. Total (Sum lines A1 thru A5c)		265,827,227.16	(14.36%)	227,651,359.52	1.21%	230,411,916.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				89,001,135.66		83,830,330.66
b. Step & Column Adjustment				1,112,514.00		1,047,879.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(6,283,319.00)		(4,372,107.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	89,001,135.66	(5.81%)	83,830,330.66	(3.97%)	80,506,102.66
2. Classified Salaries						
a. Base Salaries				39,823,535.49		40,171,580.49
b. Step & Column Adjustment				497,794.00		502,145.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(149,749.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	39,823,535.49	.87%	40,171,580.49	1.25%	40,673,725.49
3. Employee Benefits	3000-3999	80,966,200.37	(24.32%)	61,273,170.00	1.31%	62,074,316.85
4. Books and Supplies	4000-4999	86,049,137.86	(75.65%)	20,955,072.87	10.93%	23,244,909.00
5. Services and Other Operating Expenditures	5000-5999	42,299,736.09	(75.95%)	10,173,826.00	8.28%	11,015,815.00
6. Capital Outlay	6000-6999	3,331,831.69	(44.00%)	1,865,916.00	8.23%	2,019,468.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,706,324.41	(48.70%)	3,953,162.00	5.42%	4,167,314.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	10,803,492.26	(40.00%)	6,482,095.00	3.52%	6,710,265.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		359,981,393.83	(36.47%)	228,705,153.02	.75%	230,411,916.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(94,154,166.67)		(1,053,793.50)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		95,207,960.17		1,053,793.50		0.00
2. Ending Fund Balance (Sum lines C and D1)		1,053,793.50		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,053,798.14				
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	(4.64)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,053,793.50		0.00		0.00
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The adjustments reflect staffing allocations that will be ending in Fiscal Years 26-27 & 27-28 examples being A-G Grant, Educator Effectiveness Grant, and Learning Recovery Block Grant.						

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	465,655,462.00	(.79%)	461,970,802.00	.52%	464,383,085.00
2. Federal Revenues	8100-8299	29,959,184.20	1.98%	30,552,188.00	1.98%	31,157,052.00
3. Other State Revenues	8300-8599	85,806,293.70	(39.17%)	52,197,027.00	2.00%	53,240,968.00
4. Other Local Revenues	8600-8799	42,512,910.13	2.75%	43,682,728.00	3.05%	45,014,696.00
5. Other Financing Sources						
a. Transfers In	8900-8929	70,000.00	0.00%	70,000.00	0.00%	70,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		624,003,850.03	(5.69%)	588,472,745.00	.92%	593,865,801.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				310,434,035.57		302,880,738.57
b. Step & Column Adjustment				3,816,840.00		3,783,859.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(11,370,137.00)		(4,544,091.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	310,434,035.57	(2.43%)	302,880,738.57	(.25%)	302,120,506.57
2. Classified Salaries						
a. Base Salaries				104,738,659.35		105,614,139.35
b. Step & Column Adjustment				1,025,229.00		1,033,866.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(149,749.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	104,738,659.35	.84%	105,614,139.35	.98%	106,648,005.35
3. Employee Benefits	3000-3999	187,873,800.46	(6.67%)	175,342,188.00	3.22%	180,985,088.85
4. Books and Supplies	4000-4999	109,702,522.20	(71.20%)	31,599,095.87	7.58%	33,995,372.00
5. Services and Other Operating Expenditures	5000-5999	92,707,286.36	(64.56%)	32,857,224.00	3.25%	33,926,047.00
6. Capital Outlay	6000-6999	10,819,421.90	(82.57%)	1,885,916.00	8.14%	2,039,468.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,525,887.46	(43.74%)	4,796,738.00	5.01%	5,036,872.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,105,412.45)	(147.73%)	527,643.00	8.49%	572,416.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	87,465.02	2.04%	89,250.00	0.00%	89,250.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		823,783,665.87	(20.42%)	655,592,932.79	1.50%	665,413,025.77
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(199,779,815.84)		(67,120,187.79)		(71,547,224.77)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		393,858,239.68		194,078,423.84		126,958,236.05
2. Ending Fund Balance (Sum lines C and D1)		194,078,423.84		126,958,236.05		55,411,011.28
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	5,482,179.00		4,054,944.00		4,062,978.19
b. Restricted	9740	1,053,798.14		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	146,292,451.34		90,113,292.05		18,068,033.09
d. Assigned	9780	24,750,000.00		19,670,000.00		19,970,000.00
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	16,500,000.00		13,120,000.00		13,310,000.00
2. Unassigned/Unappropriated	9790	(4.64)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		194,078,423.84		126,958,236.05		55,411,011.28
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	16,500,000.00		13,120,000.00		13,310,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(4.64)		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)		16,499,995.36		13,120,000.00		13,310,000.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.00%		2.00%		2.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		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)						
		30,630.00		30,550.00		30,300.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		823,783,665.87		655,592,932.79		665,413,025.77
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)		823,783,665.87		655,592,932.79		665,413,025.77
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)		16,475,673.32		13,111,858.66		13,308,260.52
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)		16,475,673.32		13,111,858.66		13,308,260.52
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Sweetwater Union High School District
Multi-Year Projections - Assumptions

25-26 Second Interim

Revenue Assumptions	Rate(s)	2025-26	2026-27	2027-28
Local Control Funding Formula (LCFF)				
Unrestricted		463,613,916	459,878,425	462,238,861
Contribution to Fund 14		(500,000)	(500,000)	(500,000)
Total Unrestricted		463,113,916	459,378,425	461,738,861
Restricted		2,127,558	2,593,377	2,644,224
Total LCFF		465,241,474	461,971,802	464,383,085
Local Control Accountability Program (LCAP)		69,280,237	64,157,248	60,619,057
District Enrollment		33,406.00	33,208.00	32,918.00
Current ADA				
Current Year 7-8		8,610.00	8,500.00	8,350.00
Current Year 9-12		22,020.00	22,050.00	21,950.00
Current ADA Total		30,630.00	30,550.00	30,300.00
Funded LCFF ADA				
Funded ADA 7-8 (3-Year Rolling avg)		8,861.72	8,821.92	8,690.67
Funded ADA 9-12 (3-Year Rolling avg)		23,186.21	22,602.74	22,257.37
Total Funded LCFF ADA 7-12 (incl. NPA, CDS)		32,047.93	31,424.66	30,948.04
District ADA-to-Enrollment		92.01%	92.32%	92.37%
Unduplicated % (Single Year)		59.75%	59.92%	60.30%
Unduplicated % (3-Year Rolling avg)		62.93%	61.32%	59.99%
COLA (Department of Finance)		2.30%	2.41%	3.06%
Federal				
ROTC, Wildlife Reserve		309,000	309,000	309,000
Total Unrestricted Federal		309,000	309,000	309,000
State				
Transportation (Home-to-School)		4,200,000	4,800,000	4,800,000
Lottery				
GFU (Based on current year ADA)	\$ 190.00	5,819,700	5,804,500	5,757,000
GFR (Based on current year ADA)	\$ 82.00	2,511,660	2,505,100	2,484,600
Mandated Costs				
Reimbursement Rate (7-8)	\$	39.09	\$ 40.03	\$ 41.25
Mandated Cost (7-8)		347,125	344,658	350,625
Reimbursement Rate (9-12)	\$	76.48	\$ 78.32	\$ 80.72
Mandated Cost (9-12)		1,716,851	1,724,606	1,779,876
Total Mandated Costs		2,063,976.00	2,069,264.70	2,130,501.00
Local: SD County Treasury Pool Interest		3.813%	3.813%	3.813%
Transfers In				
Developer Fee Admin		70,000	70,000	70,000

**Sweetwater Union High School District
Multi-Year Projections - Assumptions**

25-26 Second Interim

Expenditure Assumptions	2025-26	2026-27	2027-28
Salaries			
Step and Column: Certificated	2.00%	2.00%	2.00%
Step and Column: Classified	1.30%	1.30%	1.30%
STRS	19.10%	19.10%	19.10%
PERS	26.81%	26.40%	26.90%
Unemployment	0.05%	0.05%	0.05%
Health and Welfare Premiums	\$ 12,880	\$ 13,870	\$ 15,070
Materials, Supplies and Contracted Services (Consumables)	3.37%	3.08%	2.75%
Utilities	\$ 14,457,567	\$ 15,180,445	\$ 15,939,468
Transfers Out			
Facility Rental Fees	\$ 87,465	\$ 73,000	\$ 73,000
Contributions (Fund 01)			
Special Education - 6500	\$ 101,741,143	\$ 102,758,555	\$ 102,452,641
Routine Restricted Maintenance - 8150	\$ 24,040,000	\$ 17,500,000	\$ 18,000,000
Career Technical Education - 9025	\$ 2,371,570	\$ 2,600,000	\$ 2,600,000
Career Technical Education - 9062	\$ 430,751	\$ 410,000	\$ 430,500
Total Contributions	\$ 128,583,464	\$ 123,268,555	\$ 123,483,141
Other Contributions			
Deferred Maintenance (Fund 14 - from LCFF above)	\$ 500,000	\$ 500,000	\$ 500,000

Reserve Assumptions	2025-26	2026-27	2027-28
Committed:			
Reserve for Declining Enrollment	\$ 146,292,451	\$ 90,113,292	\$ 18,068,033
Non-Spendable:			
Reserve for Revolving Cash	\$ 232,758	\$ 234,944	\$ 242,979
Reserve for Stores	\$ 510,000	\$ 510,000	\$ 510,000
Reserve for Prepaid Expenses	\$ 4,274,876	\$ 3,000,000	\$ 3,000,000
Reserve for School Site Carryover	\$ 464,545	\$ 310,000	\$ 310,000
Assigned:			
Economic Uncertainties (2% State Requirement)	\$ 16,500,000	\$ 13,120,000	\$ 13,310,000
Contingency Reserve (3%)	\$ 24,750,000	\$ 19,670,000	\$ 19,970,000

		July	August	September	October	November	December 15th	December	January	February	March	April	May	June	TOTAL July-June 30th	SACS 2025-26 Second Interim
BEGINNING BALANCE:		461,804,678	397,521,830	369,194,744	371,642,885	368,943,205	368,808,176	403,893,347	416,694,776	430,981,640	391,965,011	353,680,039	313,588,314	256,654,782		
Exhibit 1. LCFF SOURCES																
1.1	8011 0000 LCFF	12,914,624	12,914,624	23,246,323	23,246,323	23,246,323	-	23,246,323	23,246,323	10,405,351	10,405,351	10,405,351	10,405,351	-	183,682,268	194,087,619
1.2	8012 1400 EPA	-	-	24,309,315	-	-	-	24,309,316	-	-	24,309,316	-	-	-	72,927,947	133,889,690
1.3	8019 0000 LCFF Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.4	8021-8046 0000 Property Taxes	849,402	1,814,240	1,719,998	1,101,559	12,429,022	35,085,170	-	17,784,804	8,607,316	6,964,998	25,631,839	7,085,953	8,743,599	127,817,900	127,817,900
1.5	8047 0000 RDA Residual Balance & CRD	-	-	-	-	-	-	-	7,480,454	-	-	-	-	5,547,449	13,027,903	13,027,903
1.6	8091 0000 LCFF Transfer to Fd 14	-	-	-	(500,000)	-	-	-	-	-	-	-	-	-	(500,000)	(500,000)
1.7	8096 0000 Charter In Lieu Taxes	(555,452)	(307,148)	(638,414)	(425,609)	(425,609)	-	(425,609)	(425,609)	(303,237)	(515,665)	(267,832)	(267,832)	(267,832)	(4,825,851)	(5,209,196)
1.8	8097 6500 Special Education - Prop Tax Transfer	-	-	-	-	-	-	-	-	-	-	-	-	2,541,546	2,541,546	2,541,546
1.9	multi Other Revenue Sources	212,710	212,710	382,878	396,563	382,878	-	382,878	382,878	297,471	297,471	297,471	286,304	-	3,532,212	3,532,212
8000-8099 TOTAL LCFF SOURCES		13,208,574	14,421,716	48,637,222	23,422,273	35,249,736	35,085,170	47,130,030	48,085,972	18,709,430	41,164,000	35,769,358	17,223,472	16,564,761	394,871,713	469,187,674
2. FEDERAL REVENUE																
2.1	8181&8182 3310-3327 Special Education-IDEA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,662,799
2.2	8280 0000 Wildlife Reserve	-	-	-	9,215	-	-	-	-	-	-	-	-	-	9,215	9,000
2.3	8290 3010 Title I - Fed Cash Mgmt System	-	-	-	-	-	-	-	-	-	2,100,000	-	-	3,100,000	5,200,000	13,241,957
2.4	8290 3182 ESSA-School Improvement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.5	8290 3212 ESSER II	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.7	8290 3213-3214 ESSER III	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.8	8290 3215 GEER-Learning Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.9	8290 3216-3219 ELO-State Reserve- Grant GEER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.9a	8290 3305 ARP IDEA PART B SPED	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.10	8290 3550 Perkins-Secondary	-	-	-	-	-	-	-	-	-	182,000	-	-	182,000	364,000	712,007
2.11	8290 4035 Title II - Fed Cash Mgmt System	-	-	-	-	-	-	-	-	-	250,000	-	-	250,000	500,000	2,155,431
2.12	8290 4124 ASSETs Programs-After School	-	-	-	-	-	-	-	-	-	-	-	-	237,500	237,500	1,966,975
2.13	8290 4127 Title IV Part A-Student Support	-	-	-	-	-	-	-	-	-	-	-	-	160,000	320,000	1,295,730
2.14	8290 4203 Title III - Fed Cash Mgmt System	-	-	-	-	-	-	-	-	-	215,000	-	-	215,000	430,000	1,488,534
2.15	8299 0000 NJROTC	-	87,403	19,798	17,554	13,544	-	-	-	20,000	-	-	20,000	20,500	198,799	300,000
2.16	8290 0.3412.5632.5 TPP & Other Federal	-	-	-	-	223,563	-	16,464	-	-	83,000	-	-	85,986	409,013	1,126,751
8100-8299 TOTAL FEDERAL REVENUE		-	87,403	19,798	26,769	237,108	-	16,464	-	20,000	2,990,000	-	20,000	4,250,986	7,668,528	29,959,184
3. OTHER STATE REVENUE																
3.1	8550 0000 Mandate Block	-	-	-	-	2,063,976	-	-	-	-	-	-	-	-	2,063,976	2,063,976
3.2	8560 1100 & 6300 Lottery	-	-	-	-	-	-	-	2,391,221	-	-	1,900,000	-	1,700,000	5,991,221	8,476,650
3.3	8590 6266 Educator Effectiveness	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3.4	8590 6387 CTE incentive	-	-	-	-	-	-	-	-	-	-	-	-	2,061,707	2,061,707	2,212,432
3.5	8590 7690 STRS on behalf (non-cash)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22,297,507
3.6	8590 7422 In-Person Instruction Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3.7	8590 7425 ELO-Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3.8	8590 7426 ELO-Grant-Paraprofessional	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3.9	8590 6770 Arts and Music in Schools (Prop 28)	294,976	294,976	530,957	530,957	530,957	-	530,957	530,957	530,957	530,957	530,957	530,957	530,957	5,368,565	6,370,605
3.1	8590 6546 SPED Mental Health	132,972	132,972	239,350	239,350	239,350	-	239,350	239,350	239,350	239,350	239,350	239,350	239,350	2,420,094	2,903,329
3.11	8590 6383 Golden Pathways	-	-	-	-	-	-	-	-	299,613	-	-	-	-	299,613	299,613
3.12	8590 6019 Student Supp & PD Discretionary block	-	-	-	7,358,037	-	-	-	-	2,452,679	-	-	-	-	9,810,716	9,810,716
3.13	8590 6690/6695 TUPE	-	-	-	-	-	-	-	-	-	-	799,060	-	799,060	799,060	799,060
3.14	Multiple 6332 CA Community schools partnership	-	-	-	-	4,140,000	-	-	-	-	-	-	-	5,000,000	14,140,000	21,850,000
3.15	Multiple 6382, 6386, 6 Other State	-	-	-	-	2,470,773	-	56,250	614,073	5,000,000	-	-	-	1,200,000	4,341,096	5,335,484
8300-8599 TOTAL OTHER STATE REVENUE		427,948	427,948	770,307	8,128,344	9,448,056	-	826,557	3,775,601	8,522,599	770,307	2,670,307	1,569,367	9,961,707	47,296,048	82,419,372
4. OTHER LOCAL REVENUE																
4.1	8650 Leases and rentals	-	41,346	42,615	10,000	38,056	-	20,000	-	20,000	20,000	20,000	20,000	20,000	252,017	296,700
4.2	8699 9010 ROP - Pass Through-County	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.3	8677 9065 ASES - Pass Through	-	-	-	-	-	-	-	-	-	-	-	1,736,309	-	1,736,309	1,887,221
4.4	8792 SPED PA Special Education -Pass Through (SELPA)	1,300,082	1,267,630	2,310,941	2,310,941	2,310,941	-	2,310,941	2,310,941	2,182,724	2,117,542	2,117,542	2,117,542	-	22,657,768	23,528,246
4.5	8660 Interest	915,798	4,607	1,491,484	706,947	-	-	1,463,642	2,141,375	-	350,000	-	-	131,164	7,205,017	10,000,000
4.6	Multiple Other Local	-	131,251	29,508	30,814	23,058	-	1,028,123	1,294,829	-	350,000	-	-	350,000	3,237,585	3,434,032
8600-8799 TOTAL OTHER LOCAL REVENUE		2,215,880	1,444,834	3,874,549	3,058,703	2,372,055	-	4,822,707	5,747,145	2,202,724	2,837,542	2,137,542	3,873,851	501,164	36,088,698	39,146,199
OTHER FINANCING SOURCES																
5.1	8900-8998 Transfers In & Other Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	70,000
8000-8998 TOTAL REVENUE		15,852,402	16,381,901	53,301,875	34,636,089	47,303,955	35,085,170	52,795,757	57,608,717	29,454,753	47,761,849	40,577,207	22,686,691	31,278,618	484,724,984	620,782,429
6. SALARIES & BENEFITS																
6.1	1000-1999 Certificated	16,622,531	15,953,430	20,519,517	21,078,460	20,137,567	-	21,968,486	21,486,897	31,200,000	33,800,000	33,238,955	32,937,709	38,490,484	307,434,035	310,434,036
6.2	2000-2999 Classified	5,763,795	4,849,626	7,209,560	7,405,945	7,075,361	-	7,718,657	7,549,450	10,700,000	11,650,000	11,200,000	11,107,514	10,688,750	102,938,559	104,738,559
6.3	3000-3999 Benefits	4,431,786	4,933,919	4,906,934	4,607,761	4,829,845	-	5,158,765	5,249,482	7,940,000	8,690,000	8,070,000	10,441,741	10,441,741	76,120,233	78,520,233
6.4	3101-3102 STRS	5,098,493	4,535,805	3,786,663	1,971,678	3,838,286	-	3,724,257	3,861,370	5,900,000	7,000,000	5,324,977	5,400,000	6,202,546	56,646,055	59,446,055
6.5	3201-3202 PERS	1,962,159	2,060,360	2,009,992	1,962,892	1,980,177	-	1,949,263	1,997,439	2,315,000	2,715,000	2,515,000	2,515,000	2,711,843	26,694,126	27,610,005
6.6	3100 PARS-SERP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6.7	3100 STRS on-Behalf	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22,297,507
1000-3999 TOTAL SALARIES & BENEFITS		33,898,763	32,333,140	38,434,666	37,026,736	37,861,217	-	40,519,429	40,144,639	58,055,000	63,855,000	60,348,932	58,820,223	68,535,364	569,833,108	603,046,495
OTHER EXPENDITURES																
7.1	4000-4999 Supplies	-	957,397	5,179,002	4,612,500	3,440,459	-	6,083,245	2,205,303	6,500,000	9,000,000	9,000,000	9,500,000	11,000,000	67,477,906	109,702,522
7.2	5000-5999 Utilities	-	817,528	1,044,573	778,419											

	July	August	September	October	November	December 15th	December	January	February	March	April	May	June	TOTAL July-June 30th	2025-26 Second Interim	
BEGINNING BALANCE:	461,804,678	397,521,830	369,194,744	371,642,885	368,943,205	368,808,176	403,893,347	416,694,776	430,981,640	391,965,011	353,680,039	313,588,314	256,654,782			
1000-7998 TOTAL EXPENDITURES	33,898,763	39,962,779	47,542,934	43,112,405	43,674,402	-	51,066,626	44,559,537	74,755,000	86,046,821	80,668,932	79,620,223	92,968,606	717,877,028	823,279,538	
ASSETS																
	<i>Beginning Bal</i>															
8.1 9111-9199 Other Cash Equivalents	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8.2 9200-9299 Receivables (Excl. deferrals listed below)	(30,946,357)	10,953,363	4,123,698	1,569,965	5,462,863	39,634	864,892	1,643,373	6,288,569	-	-	-	-	-	-	
8.3 9200-9299 Deferrals - Principal Apportionment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8.4 9200-9299 Receivables - Lottery	(1,879,415)	-	-	-	1,879,415	-	-	-	-	-	-	-	-	-	(0)	
8.4b 9290 Receivables- due from grantor	(44,328)	4,951	-	-	-	-	44,328	-	(4,951)	-	-	-	-	-	-	
8.5a 9310 Temp Loan - Loaned out to FD 11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8.5b 9310 Temp Loan - Paid Back from FD 11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8.5c 9310 Temp Loan - Loaned out to FD 13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8.5d 9310 Temp Loan - Paid Back from FD 13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8.5e 9310 Due From - other funds	-	-	-	-	-	-	-	-	-	1,445,216	-	-	-	-	-	
8.6 9320-9499 Other Assets	(1,548,657)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9111-9499 TOTAL ASSETS (excluding cash 9)	(34,418,756)	10,958,314	4,123,698	1,569,965	7,342,277	39,634	-	2,354,435	1,643,373	6,283,618	-	-	-	(0)	-	
CURRENT LIABILITIES																
9.1 9500-9599 Payables - Accts Payable	12,118,638	(7,806,638)	(3,243,778)	(180,461)	(887,761)	-	-	-	-	-	-	-	-	-	-	
9.2 9500-9599 Payables - Payroll and Other	17,474,015	(10,484,409)	(6,989,606)	-	-	-	-	-	-	-	-	-	-	-	-	
9.2a 9590 Payables- due to grantor	44,515,604	(38,713,287)	(2,840,044)	-	(436,335)	-	(2,525,938)	-	-	-	-	-	-	-	-	
9.3 9511 VEBA Wire	-	(4,682,591)	(4,518,093)	(4,700,304)	(9,354,720)	-	-	(5,239,875)	(4,300,000)	(4,300,000)	(4,300,000)	(4,300,000)	(4,300,000)	(54,626,503)	-	
9.4 9511 VEBA SD county Checks	-	4,492,125	8,721,615	-	4,389,374	5,550,505	-	8,889,134	4,834,185	4,300,000	4,300,000	4,300,000	4,300,000	54,076,938	-	
9.5a 9610 Due To other Funds	(2,354,666)	-	-	-	-	-	-	2,354,667	-	-	-	-	-	0	-	
9.6 9650-9659 Unearned Revenue (Res. 3220)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9500-9659 TOTAL CURRENT LIABILITIES	71,753,591	(57,194,800)	(6,869,906)	(4,880,765)	(1,565,641)	(3,804,216)	-	8,717,863	(405,689)	-	-	-	(4,300,000)	(549,564)	-	
OTHER ACTIVITY																
10.1 9793 Audit Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10.2 9795 Other Restatements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10.3 7999 Expense Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10.4 8999 Revenue Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10.5 9910 Payroll Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10.6 9911 STRS Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10.7 9912 PERS Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10.8 Multiple Treasury Reconciling Items	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9111-9499 TOTAL OTHER ACTIVITY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
ENDING BALANCE WITH BORROWINGS	397,521,830	369,194,744	371,642,885	368,943,205	368,808,176	403,893,347	416,694,776	430,981,640	391,965,011	353,680,039	313,588,314	256,654,782	190,664,794	(233,701,609)		
ENDING BALANCE SUBTOTAL	397,521,830	369,194,744	371,642,885	368,943,205	368,808,176	403,893,347	416,694,776	430,981,640	391,965,011	353,680,039	313,588,314	256,654,782	190,664,794	(233,701,609)		
Prior to Borrowing	397,521,830	369,194,744	371,642,885	368,943,205	368,808,176	403,893,347	416,694,776	430,981,640	391,965,011	353,680,039	313,588,314	256,654,782	190,664,794	(233,701,609)		
Borrowing Activity																
11.1 9640 TRAN / TTF Principal Amounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11.2 8660 TRAN / TTF Premium	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11.3 5800 TRAN / TTF Issuance Cost & Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11.4 9135 & 9640 TRAN / TTF Repayment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11.5 9600-9619 Temporary Loans / Due To	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11.6 Loan Borrowed from County Treasure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11.7 Temp Loan Repayment to County Tre	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11.8 9629-9649 Other Liabilities (Excluding TRANs)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11.9 Multiple	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Borrowing Activity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9110 Ending Cash Balance	397,521,830	369,194,744	371,642,885	368,943,205	368,808,176	403,893,347	416,694,776	430,981,640	391,965,011	353,680,039	313,588,314	256,654,782	190,664,794			
County Treasury ending balance (Oracle)	397,521,830	369,194,744	371,642,885	368,943,205	368,808,176	403,893,347	416,694,776	430,981,640								
	(0)	-	(0)	-	-	-	-	-								



Sweetwater Union High School District
 Long-Term Debt Obligation Summary for Outstanding Principal Debt for Fiscal Year 2025-26

GENERAL OBLIGATION BONDS										
Issue	Date	Original Principal	Bond Term	Maturity Date	Interest Rate	Pmt Date Interest	Pmt Date Principal & Interest	Outstanding as of 1/31/2026	Next Call Date	
Prop BB										
G.O. Bonds 2000 Series C	10/21/2004	96,999,415	11 years	Aug. 2026	4.400-5.320%	-	Aug. 1	1,726,907	CABs not Callable	
G.O. Refunding Bonds 2011 Series	12/14/2011	23,835,000	14 years	Aug. 2025	3.220%	Feb. 1	Aug. 1	-	Currently Callable	
G.O. Refunding Bonds 2024 Series	9/4/2024	59,275,000	5 years	Aug. 2029	5.000%	Feb. 1	Aug. 1	56,630,000	Non-Callable	
		180,109,415						58,356,907		
Prop O										
G.O. Refunding Bonds 2016 Series	3/24/2016	168,710,000	31 years	Aug. 2047	4.000-5.000%	Feb. 1	Aug. 1	165,695,000	02/01/2026 @ 100% any date	
G.O. Bonds 2006 Election, Series 2016B	3/24/2016	97,000,000	24 years	Aug. 2040	2.000-3.375%	Feb. 1	Aug. 1	74,890,000	02/01/2026 @ 100% any date	
G.O. Bonds 2006 Election, Series 2018C	4/18/2018	28,000,000	30 years	Aug. 2047	3.500-5.000%	Feb. 1	Aug. 1	27,760,000	08/01/2028 @ 100% any date	
G.O. Bonds 2006 Election, Series 2022D	10/12/2022	51,569,157	25 years	Aug. 2047	4.160-5.490%	Feb. 1	Aug. 1	56,416,588	Non-Callable	
		345,279,157						324,761,588		
Measure DD										
G.O. Bonds 2018 Election, Series 2022A	10/12/2022	199,480,000	30 years	Aug. 2052	3.120-4.950%	Feb. 1	Aug. 1	178,745,000	08/01/2032 @ 100% any date	
		199,480,000						178,745,000		
Measure RR										
G.O. Bonds 2024 Election, Series 2025A-1	3/5/2025	840,000	5 months	Aug. 2025	4.600%	Aug. 1	Aug. 1	0	Non-Callable	
G.O. Bonds 2024 Election, Series 2025A-2	3/5/2025	43,160,000	30 years	Feb. 2055	4.000-5.000%	Feb. 1	Aug. 1	43,160,000	02/01/2035 @ 100% any date	
G.O. Bonds 2024 Election, Series 2025A-3	3/5/2025	6,000,000	5 years	Aug. 2030	5.000%	Feb. 1	Aug. 1	6,000,000	Non-Callable	
		50,000,000						49,160,000		
LEASE AND CFD-BACKED DEBT										
Issue	Date	Original Principal	Bond Term	Maturity Date	Interest Rate	Pmt Date Interest	Pmt Date Principal & Interest	Outstanding as of 1/31/2026	Next Call Date	
Special Tax Revenue Bonds (CFD) [a]										
2013 Refunding Revenue Bond	10/30/2013	72,140,000	14 years	Sept. 2027	3.00-5.00%	Mar. 1	Sept. 1	6,305,000	Currently Callable	
		72,140,000						6,305,000		
Certificates of Participation (CFD)										
2017 Refunding Revenue Bond	2/23/2017	35,515,000	13 years	Sept. 2029	2.00-5.00%	Mar. 1	Sept. 1	11,055,000	09/01/2027 @ 100% any date	
		35,515,000						11,055,000		
LEASE LIABILITY										
Issue	Date	Original Principal	Term	Maturity Date	Interest Rate	Pmt Date Interest	Pmt Date Principal & Interest	Outstanding as of 1/31/2026	Next Call Date	
GASB 87 Lease Liability										
Outstanding Lease Liability - Active Leases Only	Various	878,438	Various	-	-	-	-	844,474	N/A	
		878,438						844,474		
SUBSCRIPTION LIABILITY										
Issue	Date	Original Principal	Term	Maturity Date	Interest Rate	Pmt Date Interest	Pmt Date Principal & Interest	Outstanding as of 1/31/2026	Next Call Date	
GASB 96 Subscription Liability										
Outstanding Subscription Liability - Active SBITA Only	Various	1,483,395	Various	-	-	-	-	2,145,588	N/A	
		1,483,395						2,145,588		
Grand Total of Outstanding Principal Debt		884,885,405						631,373,556		

[a] Issued by Sweetwater UHSD Public Financing Authority

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)	31,915.63	31,930.55	30,630.00	31,930.55	0.00	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	31,915.63	31,930.55	30,630.00	31,930.55	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools	18.51	27.27	24.84	27.27	0.00	0.0%
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI	83.16	90.09	83.13	90.09	0.00	0.0%
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)	101.67	117.36	107.97	117.36	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	32,017.30	32,047.91	30,737.97	32,047.91	0.00	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

District's ADA Standard Percentage Range:

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	31,938.61	31,930.55		
	Charter School	0.00	0.00		
	Total ADA	31,938.61	31,930.55	0.0%	Met
1st Subsequent Year (2026-27)	District Regular	31,338.68	31,307.28		
	Charter School				
	Total ADA	31,338.68	31,307.28	(.1%)	Met
2nd Subsequent Year (2027-28)	District Regular	30,853.99	30,830.66		
	Charter School				
	Total ADA	30,853.99	30,830.66	(.1%)	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CALPADS/Projected		
Current Year (2025-26)				
District Regular	33,463.00	33,406.00		
Charter School				
Total Enrollment	33,463.00	33,406.00	(.2%)	Met
1st Subsequent Year (2026-27)				
District Regular	33,306.00	33,208.00		
Charter School				
Total Enrollment	33,306.00	33,208.00	(.3%)	Met
2nd Subsequent Year (2027-28)				
District Regular	33,016.00	32,918.00		
Charter School				
Total Enrollment	33,016.00	32,918.00	(.3%)	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year		P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
		Unaudited Actuals (Form A, Lines A4 and C4)	CALPADS Actual (Form 01CSI, Item 3A)	
Third Prior Year (2022-23)	District Regular	32,524	37,642	
	Charter School			
	Total ADA/Enrollment	32,524	37,642	86.4%
Second Prior Year (2023-24)	District Regular	32,007	36,686	
	Charter School			
	Total ADA/Enrollment	32,007	36,686	87.2%
First Prior Year (2024-25)	District Regular	31,239	34,282	
	Charter School	0		
	Total ADA/Enrollment	31,239	34,282	91.1%
Historical Average Ratio:				88.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):				88.8%

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	30,630	33,406		
	Charter School	0			
	Total ADA/Enrollment	30,630	33,406	91.7%	Not Met
1st Subsequent Year (2026-27)	District Regular	30,550	33,208		
	Charter School				
	Total ADA/Enrollment	30,550	33,208	92.0%	Not Met
2nd Subsequent Year (2027-28)	District Regular	30,300	32,918		
	Charter School				
	Total ADA/Enrollment	30,300	32,918	92.0%	Not Met

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

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

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

Explanation:
(required if NOT met)

The district has made efforts with attendance and attendance recovery since the pandemic. Although not at the pre-pandemic levels of 94% the district is projecting this year to have an average daily attendance of 92%.

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2025-26)	472,127,575.00		
1st Subsequent Year (2026-27)	474,681,158.00	467,779,027.00	(1.5%)	Met
2nd Subsequent Year (2027-28)	481,873,622.00	470,269,615.00	(2.4%)	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The district projected a slightly lower ADA & Enrollment in addition to a lower Unduplicated Pupil Count which had an impact to all three requested fiscal years.

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)	291,269,519.69	
Second Prior Year (2023-24)	313,486,950.14	353,953,496.84	88.6%
First Prior Year (2024-25)	326,311,978.15	372,459,920.69	87.6%
	Historical Average Ratio:		86.6%

	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):	83.6% to 89.6%	83.6% to 89.6%	83.6% to 89.6%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01I, Objects 1000- 3999)	Total Expenditures (Form 01I, Objects 1000- 7499)		
	Current Year (2025-26)	393,255,623.86		
1st Subsequent Year (2026-27)	398,561,984.77	426,798,529.77	93.4%	Not Met
2nd Subsequent Year (2027-28)	406,499,455.77	434,911,859.77	93.5%	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)

Carryover budget was posted as of First Interim from FY 24-25 resulted in a decline in the ratio for 25-26. The subsequent years are higher due to recent bargained agreements which have increased the overall ratio for the District.

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)	29,254,303.93	29,959,184.20	2.4%	No
1st Subsequent Year (2026-27)	29,833,210.00	30,552,188.00	2.4%	No
2nd Subsequent Year (2027-28)	30,423,694.00	31,157,052.00	2.4%	No

Explanation:
(required if Yes)

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

Current Year (2025-26)	85,918,608.24	85,806,293.70	-.1%	No
1st Subsequent Year (2026-27)	51,711,588.00	52,197,027.00	.9%	No
2nd Subsequent Year (2027-28)	52,745,819.00	53,240,968.00	.9%	No

Explanation:
(required if Yes)

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

Current Year (2025-26)	33,146,199.03	42,512,910.13	28.3%	Yes
1st Subsequent Year (2026-27)	34,094,950.00	43,682,728.00	28.1%	Yes
2nd Subsequent Year (2027-28)	35,186,783.00	45,014,696.00	27.9%	Yes

Explanation:
(required if Yes)

Interest earnings has continued to be favorable for the District, so an adjustment was made to realign the earnings budget and projections.

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

Current Year (2025-26)	125,244,594.32	109,702,522.20	-12.4%	Yes
1st Subsequent Year (2026-27)	37,117,112.79	31,599,095.87	-14.9%	Yes
2nd Subsequent Year (2027-28)	39,176,123.10	33,995,372.00	-13.2%	Yes

Explanation:
(required if Yes)

Recently bargained agreements has shifted costs from non-personnel to personnel thus resulting in a YoY reduction on supplies.

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

Current Year (2025-26)	86,601,394.22	92,707,286.36	7.1%	Yes
1st Subsequent Year (2026-27)	29,281,630.00	32,857,224.00	12.2%	Yes
2nd Subsequent Year (2027-28)	30,551,811.00	33,926,047.00	11.0%	Yes

Explanation:
(required if Yes)

Recently bargained agreements have shifted costs and changed plans on the General Fund Restricted portion of the financials.

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)	148,319,111.20	158,278,388.03	6.7%	Not Met
1st Subsequent Year (2026-27)	115,639,748.00	126,431,943.00	9.3%	Not Met
2nd Subsequent Year (2027-28)	118,356,296.00	129,412,716.00	9.3%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2025-26)	211,845,988.54	202,409,808.56	-4.5%	Met
1st Subsequent Year (2026-27)	66,398,742.79	64,456,319.87	-2.9%	Met
2nd Subsequent Year (2027-28)	69,727,934.10	67,921,419.00	-2.6%	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>Explanation: Other State Revenue (linked from 6A if NOT met)</p>	
<p>Explanation: Other Local Revenue (linked from 6A if NOT met)</p>	<p>Interest earnings has continued to be favorable for the District, so an adjustment was made to realign the earnings budget and projections.</p>

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

<p>Explanation: Books and Supplies (linked from 6A if NOT met)</p>	
<p>Explanation: Services and Other Exps (linked from 6A if NOT met)</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.

	Second Interim Contribution		Status
	Required Minimum Contribution	Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	24,038,284.00	24,040,000.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		23,830,000.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Available Reserve Percentages (Criterion 10C, Line 9)	2.0%	2.0%	2.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	.7%	.7%	.7%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in 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)	(105,625,649.17)	463,802,272.04	22.8%
1st Subsequent Year (2026-27)	(66,066,394.29)	426,887,779.77	15.5%	Not Met
2nd Subsequent Year (2027-28)	(71,547,224.77)	435,001,109.77	16.4%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The fund balance is impacted by projected structural deficits in the current and out years. The recent bargained agreements are included in the 2nd interim projection and added to the structural deficit. The structural deficit will rely on the fund balance reserves, specifically the declining enrollment reserve, to meet financial obligations.

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)	194,078,423.84	Met
1st Subsequent Year (2026-27)	126,958,236.05	Met
2nd Subsequent Year (2027-28)	55,411,011.28	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2025-26)	190,664,794.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available 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.)	30,630	30,550	30,300
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):

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	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)	823,783,665.87	655,592,932.79	665,413,025.77
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)	823,783,665.87	655,592,932.79	665,413,025.77

4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	16,475,673.32	13,111,858.66	13,308,260.52
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)	16,475,673.32	13,111,858.66	13,308,260.52

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2025-26)	(2026-27)	(2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	16,500,000.00	13,120,000.00	13,310,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(4.64)	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)	16,499,995.36	13,120,000.00	13,310,000.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	2.00%	2.00%	2.00%
District's Reserve Standard (Section 10B, Line 7):	16,475,673.32	13,111,858.66	13,308,260.52
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:

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard: -5.0% to +5.0% or -\$20,000 to +\$20,000

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)	(128,216,623.15)	(128,583,464.27)	.3%	366,841.12	Met
1st Subsequent Year (2026-27)	(123,154,908.58)	(123,268,554.52)	.1%	113,645.94	Met
2nd Subsequent Year (2027-28)	(123,483,141.00)	(123,483,141.00)	0.0%	0.00	Met
1b. Transfers In, General Fund *					
Current Year (2025-26)	70,000.00	70,000.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	70,000.00	70,000.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	70,000.00	70,000.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2025-26)	74,717.50	87,465.02	17.1%	12,747.52	Met
1st Subsequent Year (2026-27)	89,250.00	89,250.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	89,250.00	89,250.00	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)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

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

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2025
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	0	Fund 01	Fund 01	1,058,159
Certificates of Participation	5	Fund 01	Fund 01	13,495,000
General Obligation Bonds	28	Fund 51	Fund 51	630,741,846
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Various Funds as of 6/30/2025		38,495,889

Other Long-term Commitments (do not include OPEB):

Special Revenue	3	Fund 49	Fund 49	11,810,000
QZAB	0	Fund 01	Fund 01	0
TOTAL:				695,600,894

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The district issued a Measure RR Bond Issuance in FY 24-25 for 50M.

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)

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

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

2 OPEB Liabilities	First Interim		Second Interim
	(Form 01CSI, Item S7A)		
a. Total OPEB liability	152,916,524.00	152,916,524.00	Data must be entered.
b. OPEB plan(s) fiduciary net position (if applicable)			
c. Total/Net OPEB liability (Line 2a minus Line 2b)	152,916,524.00	152,916,524.00	

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		Second Interim
	(Form 01CSI, Item S7A)		
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method			
Current Year (2025-26)	8,642,441.00	8,642,441.00	
1st Subsequent Year (2026-27)	8,642,441.00	8,642,441.00	
2nd Subsequent Year (2027-28)	8,642,441.00	8,642,441.00	
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)			
Current Year (2025-26)	6,251,868.00	6,251,868.00	
1st Subsequent Year (2026-27)	6,021,255.00	6,021,255.00	
2nd Subsequent Year (2027-28)	6,623,380.00	6,623,380.00	
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
Current Year (2025-26)	5,657,868.00	5,657,868.00	
1st Subsequent Year (2026-27)	5,936,987.00	5,936,987.00	
2nd Subsequent Year (2027-28)	5,936,987.00	5,936,987.00	
d. Number of retirees receiving OPEB benefits			
Current Year (2025-26)	218	218	
1st Subsequent Year (2026-27)	218	218	
2nd Subsequent Year (2027-28)	218	218	

4. Comments:

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

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

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

2 Self-Insurance Liabilities

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

3 Self-Insurance Contributions

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

4 Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2,064.00	2,027.00	2,027.00	2,027.00

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?

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	No	No	No

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

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

2,733,683

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

7. Amount included for any tentative salary schedule increases

8,376,058	7,513,835	7,517,640
-----------	-----------	-----------

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

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

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

Yes	Yes	Yes
24,996,216	26,917,509	29,246,349
100.0%	100.0%	100.0%
2.6%	7.1%	7.9%

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)
	Yes	Yes	Yes
	4,293,091	4,378,953	4,466,532
	1.9%	1.9%	1.9%

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	1,361.00	1,375.00	1,375.00	1,375.00

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 Projections

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

--

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

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

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

--	--	--

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

1,202,813

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

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

Yes	Yes	Yes
16,015,586	17,246,597	18,738,733
100.0%	100.0%	100.0%
5.3%	7.1%	8.0%

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

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

No

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

--	--	--

If Yes, explain the nature of the new costs:

--

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

Classified (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
1,048,284	1,061,912	1,075,717
1.2%	1.2%	1.2%

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

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

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

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?

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	285.00	302.00	302.00	302.00

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Yes	Yes	Yes
	3,340,170	3,596,907	3,908,103
	100.0%	100.0%	100.0%
	2.5%	7.1%	8.0%

Management/Supervisor/Confidential

Step and Column Adjustments

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Yes	Yes	Yes
	1,380,279	1,400,451	1,420,930
	1.4%	1.4%	1.4%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	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) | <input type="text" value="No"/> |
| A2. Is the system of personnel position control independent from the payroll system? | <input type="text" value="Yes"/> |
| A3. Is enrollment decreasing in both the prior and current fiscal years? | <input type="text" value="Yes"/> |
| A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year? | <input type="text" value="No"/> |
| A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | <input type="text" value="Yes"/> |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | <input type="text" value="No"/> |
| A7. Is the district's financial system independent of the county office system? | <input type="text" value="Yes"/> |
| A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.) | <input type="text" value="No"/> |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | <input type="text" value="No"/> |

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

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									5,321.00
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,210,407.53	0.00	332,839.52	0.00	0.00	52,885,436.95		54,428,684.00
2000-2999	Classified Salaries	5,228,638.46	0.00	0.00	0.00	0.00	27,538,956.03		32,767,594.49
3000-3999	Employee Benefits	3,329,259.42	0.00	120,638.86	0.00	0.00	37,294,740.46		40,744,638.74
4000-4999	Books and Supplies	959,829.16	0.00	0.00	0.00	0.00	478,261.89		1,438,091.05
5000-5999	Services and Other Operating Expenditures	473,263.00	0.00	0.00	0.00	0.00	14,785,897.48		15,259,160.48
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	1,002.00	0.00	0.00	0.00	0.00	0.00		1,002.00
	Total Direct Costs	11,202,399.57	0.00	453,478.38	0.00	0.00	132,983,292.81	0.00	144,639,170.76
7310	Transfers of Indirect Costs	581,266.45	0.00	0.00	0.00	0.00	416,501.15		997,767.60
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	581,266.45	0.00	0.00	0.00	0.00	416,501.15	0.00	997,767.60
	TOTAL COSTS	11,783,666.02	0.00	453,478.38	0.00	0.00	133,399,793.96	0.00	145,636,938.36
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,192,696.17	0.00	332,839.52	0.00	0.00	52,760,222.38		54,285,758.07
2000-2999	Classified Salaries	5,222,092.64	0.00	0.00	0.00	0.00	24,189,727.01		29,411,819.65
3000-3999	Employee Benefits	3,322,426.16	0.00	120,638.86	0.00	0.00	34,263,052.64		37,706,117.66
4000-4999	Books and Supplies	959,829.16	0.00	0.00	0.00	0.00	280,645.45		1,240,474.61
5000-5999	Services and Other Operating Expenditures	473,263.00	0.00	0.00	0.00	0.00	14,279,306.94		14,752,569.94
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	1,002.00	0.00	0.00	0.00	0.00	0.00		1,002.00
	Total Direct Costs	11,171,309.13	0.00	453,478.38	0.00	0.00	125,772,954.42	0.00	137,397,741.93
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	353,379.73		353,379.73
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	353,379.73	0.00	353,379.73
	TOTAL BEFORE OBJECT 8980	11,171,309.13	0.00	453,478.38	0.00	0.00	126,126,334.15	0.00	137,751,121.66
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								137,751,121.66

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	98,885.20	0.00	7,200.86	0.00	0.00	993,962.23		1,100,048.29
2000-2999	Classified Salaries	3,592,094.37	0.00	0.00	0.00	0.00	621,972.56		4,214,066.93
3000-3999	Employee Benefits	1,922,104.91	0.00	1,656.92	0.00	0.00	456,866.03		2,380,627.86
4000-4999	Books and Supplies	588,500.00	0.00	0.00	0.00	0.00	0.00		588,500.00
5000-5999	Services and Other Operating Expenditures	200,000.00	0.00	0.00	0.00	0.00	0.00		200,000.00
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	6,401,584.48	0.00	8,857.78	0.00	0.00	2,072,800.82	0.00	8,483,243.08
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	6,401,584.48	0.00	8,857.78	0.00	0.00	2,072,800.82	0.00	8,483,243.08
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)								101,741,143.09
	TOTAL COSTS								110,224,386.17

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

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

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

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

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

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

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

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

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

SELPA: **South County (PA)**

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2025-26 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local Only
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	0.00	0.00

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

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

SELPA: South County (PA)

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].

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

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

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

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

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

SELPA: South County (PA)

SECTION 3

	Column A	Column B	Column C
	Projected Exps. (LP-I Worksheet)	Actual Expenditures Comparison Year	Difference
	FY 2025-26	FY 2024-25	(A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
Test 1 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	145,636,938.36		
b. Less: Expenditures paid from federal sources	7,885,816.70		
c. Expenditures paid from state and local sources	137,751,121.66	121,868,694.08	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		121,868,694.08	
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	137,751,121.66	121,868,694.08	15,882,427.58

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.	Comparison Year	
	FY 2025-26	FY 2024-25	Difference
Test 2 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.			
a. Total special education expenditures	145,636,938.36		
b. Less: Expenditures paid from federal sources	7,885,816.70		
c. Expenditures paid from state and local sources	137,751,121.66	121,868,694.08	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		121,868,694.08	
Less: Exempt reduction(s) from SECTION 1		0.00	

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

SELPA: South County (PA)

Less: 50% reduction from SECTION 2	0.00		
Net expenditures paid from state and local sources	137,751,121.66	121,868,694.08	
d. Special education unduplicated pupil count	5,321.00		
e. Per capita state and local expenditures (Test2c/Test2d)	25,888.20	0.00	25,888.20

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.	Comparison Year	
		FY 2025-26	FY 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	110,224,386.17	89,190,691.87	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		89,190,691.87	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	110,224,386.17	89,190,691.87	21,033,694.30

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.	Comparison Year	
		FY 2025-26	FY 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	110,224,386.17	89,190,691.87	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		89,190,691.87	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	110,224,386.17	89,190,691.87	

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

SELPA: **South County (PA)**

b. Special education unduplicated pupil count	5,321.00	5,308.00	
c. Per capita local expenditures (Test4a/Test4b)	20,714.98	16,803.07	3,911.91
	20,714.98	16,803.07	3,911.91

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.

Travis Enslow

Contact Name

Financial Reporting Manager

Title

(619) 585-6058

Telephone Number

Travis.Enslow@sweetwaterschools.org

E-mail Address

SELPA: South County (PA)

Object Code	Description	San Diego County Office of Education (PA00)	Chula Vista Elementary (PA01)	Coronado Unified (PA02)	National Elementary (PA03)	San Ysidro Elementary (PA04)	South Bay Union Elementary (PA05)
TOTAL PROJECTED EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
PROJECTED EXPENDITURES - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
PROJECTED EXPENDITURES - Local Sources							

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

SELPA: South County (PA)

Object Code	Description	San Diego County Office of Education (PA00)	Chula Vista Elementary (PA01)	Coronado Unified (PA02)	National Elementary (PA03)	San Ysidro Elementary (PA04)	South Bay Union Elementary (PA05)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

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

SELPA:

South County (PA)

Object Code	Description	Sweetwater Union High (PA06)	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
	TOTAL COSTS	0.00	0.00	0.00

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

SELPA:

South County (PA)

Object Code	Description	Sweetwater Union High (PA06)	Adjustments*	Total
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
Actuals to Date 2025-26
Technical Review Checks
Phase - All
Display - All Technical Checks

Sweetwater Union High

San Diego County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

EXPORT VALIDATION CHECKS

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

Passed

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

Passed

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

Passed

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

Sweetwater Union High

San Diego County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.	<u>Passed</u>
CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete.	<u>Passed</u>

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form AI) must be provided.	<u>Passed</u>
CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)	<u>Exception</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CSI) has been provided. **Passed**

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved. **Passed**

INTERIM-CERT-PROVIDE - (Fatal) - Interim Certification (Form CI) must be provided. **Passed**

MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) **Passed**

MYPIO-PROVIDE - (Warning) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) **Passed**

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

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

Sweetwater Union High

San Diego County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

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

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

GENERAL LEDGER CHECKS

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

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

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

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

FUND	RESOURCE	NEG. EFB
01	7085	(\$14,038.17)
Explanation: FY 24-25 Expenditures came in higher than Estimated Actuals. FY 24-25 Revisions were made as apart of the 1st Interim reporting cycle.		
01	7399	(\$38,169.97)
Explanation: FY 24-25 Expenditures came in higher than Estimated Actuals. FY 24-25 Revisions were made as apart of the 1st Interim reporting cycle.		
01	7435	(\$244,697.64)
Explanation: FY 24-25 Expenditures came in higher than Estimated Actuals. FY 24-25 Revisions were made as apart of the 1st Interim reporting cycle.		
Total of negative resource balances for Fund 01		(\$296,905.78)
21	0000	(\$14,053.09)
Explanation: FY 24-25 Expenditures came in higher than Estimated Actuals. FY 24-25 Revisions were made as apart of the 1st Interim reporting cycle.		
Total of negative resource balances for Fund 21		(\$14,053.09)

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
01	7085	9790	(\$14,038.17)
01	7399	9790	(\$38,169.97)
01	7435	9790	(\$244,697.64)
21	0000	9790	(\$14,053.09)

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

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

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

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

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

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

EXPORT VALIDATION CHECKS

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

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

Passed

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

Passed

SACS Web System - SACS V14
3/2/2026 9:37:03 AM

37-68411-0000000

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

Sweetwater Union High

San Diego County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

INTRA-FD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>