

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 sections 33129 and 42130.

Signed: _____ Date: _____
County Superintendent or Designee
Printed Name: Jeff Harris Title: Superintendent

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

To the State Superintendent of Public Instruction:

This interim report and certification of financial condition are hereby filed by the County Board of Education pursuant to Education Code sections 1240 and 33127.

Meeting Date: March 12, 2026 Signed: _____
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION
As County Superintendent of Schools, I certify that based upon current projections this county office will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION
As County Superintendent of Schools, I certify that based upon current projections this county office may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION
As County Superintendent of Schools, I certify that based upon current projections this county office will not 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: Greg Bowen Telephone: 707-464-0734
Title: Asst. Supt. of Business E-mail: gbowen@dnusd.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 County Operations Grant or county operated programs has not changed for any of the current or two subsequent fiscal years by more than two percent since first interim.		X
2	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	
3	Salaries and Benefits	Projected total salaries and benefits for any of the current or two subsequent fiscal years has not changed by more than five percent since first interim.		X
4a	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
4b	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
5	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	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
7a	Fund Balance	Projected county school service fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
7b	Cash Balance	Projected county school service fund cash balance will be positive at the end of the current fiscal year.	X	
8	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 county school service 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 county school service 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 county office have long-term (multiyear) commitments or debt agreements?	X	
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2024-25) annual payment?	n/a	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since first interim in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)		X
S9	Status of Other Funds	Are any funds other than the county school service 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 county office will end the current fiscal year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	County Operations Grant ADA	Is County Operations Grant ADA decreasing in both the prior and current fiscal year?		X
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county office boundaries that are impacting the county office's ADA, either in the prior or current fiscal years?	X	
A5	Salary Increases Exceed COLA	Has the county office 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 county office provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	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

2025-26 Second Interim
County School Service 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)
A. REVENUES								
1) LCFF Sources		8010-8099	3,438,808.00	3,379,033.00	1,907,149.34	3,374,211.00	(4,822.00)	-0.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	15,956.00	15,613.00	19,199.99	15,613.00	0.00	0.0%
4) Other Local Revenue		8600-8799	948,641.00	1,081,082.00	135,856.22	1,071,418.00	(9,664.00)	-0.9%
5) TOTAL, REVENUES			4,403,405.00	4,475,728.00	2,062,205.55	4,461,242.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,041,113.00	1,020,210.00	502,857.31	941,185.00	79,025.00	7.7%
2) Classified Salaries		2000-2999	1,351,061.00	1,451,327.00	776,578.73	1,385,535.00	65,792.00	4.5%
3) Employee Benefits		3000-3999	1,182,444.00	1,199,084.00	630,498.28	1,164,194.00	34,890.00	2.9%
4) Books and Supplies		4000-4999	295,073.00	163,769.00	53,319.01	146,254.00	17,515.00	10.7%
5) Services and Other Operating Expenditures		5000-5999	630,463.00	756,762.00	485,658.79	753,436.00	3,326.00	0.4%
6) Capital Outlay		6000-6999	0.00	0.00	54,891.86	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	(210,169.00)	(211,400.00)	(54,579.16)	(259,858.00)	48,458.00	-22.9%
9) TOTAL, EXPENDITURES			4,289,985.00	4,379,752.00	2,449,224.82	4,130,746.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			113,420.00	95,976.00	(387,019.27)	330,496.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	7,284.00	7,284.00	0.00	7,284.00	0.00	0.0%
b) Transfers Out		7600-7629	189,407.00	190,484.00	0.00	177,978.00	12,506.00	6.6%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	39,546.00	39,546.00	0.00	39,546.00	0.00	0.0%
3) Contributions		8980-8999	(229,372.00)	(226,574.00)	0.00	(243,936.00)	(17,362.00)	7.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(451,041.00)	(449,320.00)	0.00	(454,176.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(337,621.00)	(353,344.00)	(387,019.27)	(123,680.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,618,840.21	2,618,843.00		2,618,843.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,618,840.21	2,618,843.00		2,618,843.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,618,840.21	2,618,843.00		2,618,843.00		
2) Ending Balance, June 30 (E + F1e)			2,281,219.21	2,265,499.00		2,495,163.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	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)
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,856,838.21	1,789,569.00		1,976,358.00		
Reserve for Cash Flow (HR2389 Federal Facilities)	0000	9780	878,195.00					
Investment in Safety & Security (SRO, Truancy Officer, Upgrades)	0000	9780	450,000.00					
Reserve for Projected Deficit - Declining Revenues	0000	9780	528,643.21					
Reserve for Cash Flow (HR 2389 Fed Facilities)	0000	9780		878,195.00				
Investment for Safety & Security (SRO, Truance Officer, Upgrades)	0000	9780		450,000.00				
Reserve for Projected Deficit - Declining Revenues	0000	9780		461,374.00				
Reserve for Cash Flow (HR 2389 Fed Facilities)	0000	9780				869,905.00		
Investment for Safety & Security (SRO, Truance Officer, Upgrades)	0000	9780				450,000.00		
Reserve for Projected Budget Shortfall	0000	9780				534,731.00		
Reserve for Projected Salary Increases - All Employees	0000	9780				121,722.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	475,930.00	475,930.00		518,805.00		
Unassigned/Unappropriated Amount		9790	(51,549.00)	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	2,684,159.00	2,115,875.00	1,452,183.00	2,110,761.00	(5,114.00)	-0.2%
Education Protection Account State Aid - Current Year		8012	699,649.00	1,203,450.00	433,022.00	1,203,450.00	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	523.00	484.00	245.86	484.00	0.00	0.0%
Timber Yield Tax		8022	8,364.00	9,011.00	0.00	9,011.00	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	39,327.00	42,432.00	18,890.77	42,724.00	292.00	0.7%
Unsecured Roll Taxes		8042	670.00	868.00	1,000.01	868.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	62.00	0.00	62.00	0.00	0.0%
Supplemental Taxes		8044	715.00	1,134.00	399.61	1,134.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,918.00	4,014.00	1,194.73	4,014.00	0.00	0.0%

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Community Redevelopment Funds (SB 617/699/1992)		8047	1,483.00	1,703.00	213.36	1,703.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	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			3,438,808.00	3,379,033.00	1,907,149.34	3,374,211.00	(4,822.00)	-0.1%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,438,808.00	3,379,033.00	1,907,149.34	3,374,211.00	(4,822.00)	-0.1%
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		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290						
Career and Technical Education	3500-3599	8290						

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All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	6,695.00	6,354.00	6,354.00	6,354.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	8,800.00	8,800.00	1,836.03	8,800.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 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	461.00	459.00	11,009.96	459.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			15,956.00	15,613.00	19,199.99	15,613.00	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		

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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	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	75,000.00	125,000.00	0.00	125,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	27,000.00	0.00	6,641.75	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	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	387,799.00	555,299.00	129,214.47	545,635.00	(9,664.00)	-1.7%
Tuition		8710	402,520.00	346,798.00	0.00	346,798.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	56,322.00	53,985.00	0.00	53,985.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			948,641.00	1,081,082.00	135,856.22	1,071,418.00	(9,664.00)	-0.9%
TOTAL, REVENUES			4,403,405.00	4,475,728.00	2,062,205.55	4,461,242.00	(14,486.00)	-0.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	286,924.00	243,763.00	110,253.32	238,531.00	5,232.00	2.1%
Certificated Pupil Support Salaries		1200	281,218.00	348,191.00	153,390.30	281,218.00	66,973.00	19.2%
Certificated Supervisors' and Administrators' Salaries		1300	472,971.00	428,256.00	239,213.69	421,436.00	6,820.00	1.6%

2025-26 Second Interim
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Revenues, Expenditures, and Changes in Fund
Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,041,113.00	1,020,210.00	502,857.31	941,185.00	79,025.00	7.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	39,397.00	73,559.00	30,592.58	58,098.00	15,461.00	21.0%
Classified Support Salaries		2200	267,166.00	228,121.00	117,112.61	221,021.00	7,100.00	3.1%
Classified Supervisors' and Administrators' Salaries		2300	310,802.00	411,576.00	230,097.16	404,158.00	7,418.00	1.8%
Clerical, Technical and Office Salaries		2400	353,689.00	361,705.00	189,484.26	330,748.00	30,957.00	8.6%
Other Classified Salaries		2900	380,007.00	376,366.00	209,292.12	371,510.00	4,856.00	1.3%
TOTAL, CLASSIFIED SALARIES			1,351,061.00	1,451,327.00	776,578.73	1,385,535.00	65,792.00	4.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	184,787.00	167,685.00	87,678.86	165,006.00	2,679.00	1.6%
PERS		3201-3202	377,603.00	399,170.00	208,702.50	379,510.00	19,660.00	4.9%
OASDI/Medicare/Alternative		3301-3302	119,746.00	125,858.00	65,965.69	119,083.00	6,775.00	5.4%
Health and Welfare Benefits		3401-3402	396,437.00	401,745.00	213,147.48	400,711.00	1,034.00	0.3%
Unemployment Insurance		3501-3502	1,181.00	1,185.00	614.67	1,129.00	56.00	4.7%
Workers' Compensation		3601-3602	102,690.00	103,441.00	54,389.08	98,755.00	4,686.00	4.5%
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			1,182,444.00	1,199,084.00	630,498.28	1,164,194.00	34,890.00	2.9%
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	800.00	800.00	454.20	1,255.00	(455.00)	-56.9%
Materials and Supplies		4300	201,068.00	129,802.00	22,916.70	110,200.00	19,602.00	15.1%
Noncapitalized Equipment		4400	93,205.00	33,167.00	29,948.11	34,799.00	(1,632.00)	-4.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			295,073.00	163,769.00	53,319.01	146,254.00	17,515.00	10.7%
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	84,156.00	68,472.00	37,312.94	63,494.00	4,978.00	7.3%
Dues and Memberships		5300	92,511.00	95,874.00	76,878.68	95,874.00	0.00	0.0%
Insurance		5400-5450	5,500.00	5,500.00	5,221.21	5,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	51,000.00	11,000.00	403.44	11,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	87,566.00	91,389.00	47,946.47	91,389.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	(1,000.00)	0.00	(1,000.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(143,467.00)	(140,839.00)	0.00	(140,839.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	451,005.00	613,553.00	293,353.42	615,205.00	(1,652.00)	-0.3%
Communications		5900	2,192.00	12,813.00	24,542.63	12,813.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			630,463.00	756,762.00	485,658.79	753,436.00	3,326.00	0.4%
CAPITAL OUTLAY								
Land		6100	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)
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	54,891.86	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	54,891.86	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(210,169.00)	(211,400.00)	(54,579.16)	(259,858.00)	48,458.00	-22.9%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(210,169.00)	(211,400.00)	(54,579.16)	(259,858.00)	48,458.00	-22.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EXPENDITURES			4,289,985.00	4,379,752.00	2,449,224.82	4,130,746.00	249,006.00	5.7%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	7,284.00	7,284.00	0.00	7,284.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			7,284.00	7,284.00	0.00	7,284.00	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	189,407.00	190,484.00	0.00	177,978.00	12,506.00	6.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			189,407.00	190,484.00	0.00	177,978.00	12,506.00	6.6%
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								
County School Bldg 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	39,546.00	39,546.00	0.00	39,546.00	0.00	0.0%
(d) TOTAL, USES			39,546.00	39,546.00	0.00	39,546.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(229,372.00)	(226,574.00)	0.00	(243,936.00)	(17,362.00)	7.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(229,372.00)	(226,574.00)	0.00	(243,936.00)	(17,362.00)	7.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(451,041.00)	(449,320.00)	0.00	(454,176.00)	(4,856.00)	1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,872,992.00	1,655,420.00	762,467.88	2,333,557.00	678,137.00	41.0%
3) Other State Revenue		8300-8599	1,588,681.00	1,836,140.00	992,107.72	2,158,748.00	322,608.00	17.6%
4) Other Local Revenue		8600-8799	1,889,734.00	1,715,963.00	85,305.80	1,317,798.00	(398,165.00)	-23.2%
5) TOTAL, REVENUES			5,351,407.00	5,207,523.00	1,839,881.40	5,810,103.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	682,498.00	938,106.00	564,740.36	1,172,517.00	(234,411.00)	-25.0%
2) Classified Salaries		2000-2999	899,405.00	1,219,632.00	587,516.94	1,179,012.00	40,620.00	3.3%
3) Employee Benefits		3000-3999	1,022,400.00	1,338,512.00	560,697.28	1,365,556.00	(27,044.00)	-2.0%
4) Books and Supplies		4000-4999	867,585.00	563,654.00	92,065.15	563,256.00	398.00	0.1%
5) Services and Other Operating Expenditures		5000-5999	1,167,609.00	1,001,760.00	490,788.84	1,282,738.00	(280,978.00)	-28.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	210,169.00	211,400.00	54,579.16	259,858.00	(48,458.00)	-22.9%
9) TOTAL, EXPENDITURES			4,849,666.00	5,273,064.00	2,350,387.73	5,822,937.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			501,741.00	(65,541.00)	(510,506.33)	(12,834.00)		
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	150,000.00	150,000.00	0.00	150,000.00	0.00	0.0%
3) Contributions		8980-8999	229,372.00	226,574.00	0.00	243,936.00	17,362.00	7.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			79,372.00	76,574.00	0.00	93,936.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			581,113.00	11,033.00	(510,506.33)	81,102.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,940,026.15	2,940,039.00		2,939,289.00	(750.00)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,940,026.15	2,940,039.00		2,939,289.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,940,026.15	2,940,039.00		2,939,289.00		
2) Ending Balance, June 30 (E + F1e)			3,521,139.15	2,951,072.00		3,020,391.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

2025-26 Second Interim
County School Service 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)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,521,204.68	2,951,072.00		3,020,391.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(65.53)	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	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	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%

Description	Resource Codes	Object Codes	Original Budget (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, LCFF SOURCES			0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	4,783.00	4,783.00	0.00	4,783.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
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	111,845.00	105,145.00	60,933.00	107,736.00	2,591.00	2.5%
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	13,250.00	12,528.00	3,130.00	12,519.00	(9.00)	-0.1%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	1,000.00	1,759.00	0.00	0.00	(1,759.00)	-100.0%
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, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	196,394.00	161,936.00	123,596.42	161,255.00	(681.00)	-0.4%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,545,720.00	1,369,269.00	574,808.46	2,047,264.00	677,995.00	49.5%
TOTAL, FEDERAL REVENUE			1,872,992.00	1,655,420.00	762,467.88	2,333,557.00	678,137.00	41.0%
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	3,700.00	3,700.00	0.00	3,700.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	585,821.00	686,892.00	777,270.72	686,892.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	5,387.00	5,539.00	0.00	5,539.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	918,773.00	1,065,009.00	214,837.00	1,387,617.00	322,608.00	30.3%
TOTAL, OTHER STATE REVENUE			1,588,681.00	1,836,140.00	992,107.72	2,158,748.00	322,608.00	17.6%
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		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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 Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,889,734.00	1,715,963.00	85,305.80	1,317,798.00	(398,165.00)	-23.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
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			1,889,734.00	1,715,963.00	85,305.80	1,317,798.00	(398,165.00)	-23.2%
TOTAL, REVENUES			5,351,407.00	5,207,523.00	1,839,881.40	5,810,103.00	602,580.00	11.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	324,207.00	474,272.00	287,133.77	454,911.00	19,361.00	4.1%
Certificated Pupil Support Salaries		1200	13,454.00	83,815.00	43,414.87	307,552.00	(223,737.00)	-266.9%
Certificated Supervisors' and Administrators' Salaries		1300	344,837.00	380,019.00	234,191.72	410,054.00	(30,035.00)	-7.9%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			682,498.00	938,106.00	564,740.36	1,172,517.00	(234,411.00)	-25.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	116,033.00	121,415.00	57,894.20	118,866.00	2,549.00	2.1%
Classified Support Salaries		2200	123,780.00	351,313.00	150,628.15	343,813.00	7,500.00	2.1%
Classified Supervisors' and Administrators' Salaries		2300	198,706.00	251,604.00	131,368.02	244,077.00	7,527.00	3.0%
Clerical, Technical and Office Salaries		2400	262,370.00	195,255.00	114,375.72	193,310.00	1,945.00	1.0%
Other Classified Salaries		2900	198,516.00	300,045.00	133,250.85	278,946.00	21,099.00	7.0%
TOTAL, CLASSIFIED SALARIES			899,405.00	1,219,632.00	587,516.94	1,179,012.00	40,620.00	3.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	313,260.00	338,024.00	92,739.90	386,316.00	(48,292.00)	-14.3%
PERS		3201-3202	257,761.00	357,948.00	166,541.90	336,708.00	21,240.00	5.9%
OASDI/Medicare/Alternative		3301-3302	81,884.00	113,171.00	54,765.90	110,559.00	2,612.00	2.3%
Health and Welfare Benefits		3401-3402	297,846.00	434,952.00	197,981.67	430,938.00	4,014.00	0.9%
Unemployment Insurance		3501-3502	835.00	1,092.00	547.04	1,165.00	(73.00)	-6.7%
Workers' Compensation		3601-3602	70,814.00	93,325.00	48,120.87	99,870.00	(6,545.00)	-7.0%

2025-26 Second Interim
County School Service 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)
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			1,022,400.00	1,338,512.00	560,697.28	1,365,556.00	(27,044.00)	-2.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	532.00	927.00	394.10	927.00	0.00	0.0%
Books and Other Reference Materials		4200	14,112.00	14,000.00	7,976.95	15,294.00	(1,294.00)	-9.2%
Materials and Supplies		4300	825,253.00	519,921.00	72,976.04	495,730.00	24,191.00	4.7%
Noncapitalized Equipment		4400	27,688.00	28,806.00	10,718.06	51,305.00	(22,499.00)	-78.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			867,585.00	563,654.00	92,065.15	563,256.00	398.00	0.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	7,161.00	6,796.00	0.00	6,796.00	0.00	0.0%
Travel and Conferences		5200	106,946.00	136,274.00	97,815.78	185,304.00	(49,030.00)	-36.0%
Dues and Memberships		5300	150.00	150.00	1,000.00	1,150.00	(1,000.00)	-666.7%
Insurance		5400-5450	304.00	304.00	0.00	304.00	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	3,748.00	3,748.00	25,218.01	27,068.00	(23,320.00)	-622.2%
Transfers of Direct Costs		5710	0.00	1,000.00	0.00	1,000.00	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	1,049,300.00	853,488.00	366,601.57	1,060,816.00	(207,328.00)	-24.3%
Communications		5900	0.00	0.00	153.48	300.00	(300.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,167,609.00	1,001,760.00	490,788.84	1,282,738.00	(280,978.00)	-28.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	210,169.00	211,400.00	54,579.16	259,858.00	(48,458.00)	-22.9%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			210,169.00	211,400.00	54,579.16	259,858.00	(48,458.00)	-22.9%
TOTAL, EXPENDITURES			4,849,666.00	5,273,064.00	2,350,387.73	5,822,937.00	(549,873.00)	-10.4%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		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: 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		

2025-26 Second Interim
County School Service 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)
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg 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	150,000.00	150,000.00	0.00	150,000.00	0.00	0.0%
(d) TOTAL, USES			150,000.00	150,000.00	0.00	150,000.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	229,372.00	226,574.00	0.00	243,936.00	17,362.00	7.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			229,372.00	226,574.00	0.00	243,936.00	17,362.00	7.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			79,372.00	76,574.00	0.00	93,936.00	(17,362.00)	-22.7%

2025-26 Second Interim
County School Service 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	3,438,808.00	3,379,033.00	1,907,149.34	3,374,211.00	(4,822.00)	-0.1%
2) Federal Revenue		8100-8299	1,872,992.00	1,655,420.00	762,467.88	2,333,557.00	678,137.00	41.0%
3) Other State Revenue		8300-8599	1,604,637.00	1,851,753.00	1,011,307.71	2,174,361.00	322,608.00	17.4%
4) Other Local Revenue		8600-8799	2,838,375.00	2,797,045.00	221,162.02	2,389,216.00	(407,829.00)	-14.6%
5) TOTAL, REVENUES			9,754,812.00	9,683,251.00	3,902,086.95	10,271,345.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,723,611.00	1,958,316.00	1,067,597.67	2,113,702.00	(155,386.00)	-7.9%
2) Classified Salaries		2000-2999	2,250,466.00	2,670,959.00	1,364,095.67	2,564,547.00	106,412.00	4.0%
3) Employee Benefits		3000-3999	2,204,844.00	2,537,596.00	1,191,195.56	2,529,750.00	7,846.00	0.3%
4) Books and Supplies		4000-4999	1,162,658.00	727,423.00	145,384.16	709,510.00	17,913.00	2.5%
5) Services and Other Operating Expenditures		5000-5999	1,798,072.00	1,758,522.00	976,447.63	2,036,174.00	(277,652.00)	-15.8%
6) Capital Outlay		6000-6999	0.00	0.00	54,891.86	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,139,651.00	9,652,816.00	4,799,612.55	9,953,683.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			615,161.00	30,435.00	(897,525.60)	317,662.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	7,284.00	7,284.00	0.00	7,284.00	0.00	0.0%
b) Transfers Out		7600-7629	189,407.00	190,484.00	0.00	177,978.00	12,506.00	6.6%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	189,546.00	189,546.00	0.00	189,546.00	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			(371,669.00)	(372,746.00)	0.00	(360,240.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			243,492.00	(342,311.00)	(897,525.60)	(42,578.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,558,866.36	5,558,882.00		5,558,132.00	(750.00)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,558,866.36	5,558,882.00		5,558,132.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,558,866.36	5,558,882.00		5,558,132.00		
2) Ending Balance, June 30 (E + F1e)			5,802,358.36	5,216,571.00		5,515,554.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,521,204.68	2,951,072.00		3,020,391.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,856,838.21	1,789,569.00		1,976,358.00		
Reserve for Cash Flow (HR2389 Federal Facilities)	0000	9780	878,195.00					
Investment in Safety & Security (SRO, Truancy Officer, Upgrades)	0000	9780	450,000.00					
Reserve for Projected Deficit - Declining Revenues	0000	9780	528,643.21					
Reserve for Cash Flow (HR 2389 Fed Facilities)	0000	9780		878,195.00				
Investment for Safety & Security (SRO, Truancy Officer, Upgrades)	0000	9780		450,000.00				
Reserve for Projected Deficit - Declining Revenues	0000	9780		461,374.00				
Reserve for Cash Flow (HR 2389 Fed Facilities)	0000	9780				869,905.00		
Investment for Safety & Security (SRO, Truancy Officer, Upgrades)	0000	9780				450,000.00		
Reserve for Projected Budget Shortfall	0000	9780				534,731.00		
Reserve for Projected Salary Increases - All Employees	0000	9780				121,722.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	475,930.00	475,930.00		518,805.00		
Unassigned/Unappropriated Amount		9790	(51,614.53)	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	2,684,159.00	2,115,875.00	1,452,183.00	2,110,761.00	(5,114.00)	-0.2%
Education Protection Account State Aid - Current Year		8012	699,649.00	1,203,450.00	433,022.00	1,203,450.00	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	523.00	484.00	245.86	484.00	0.00	0.0%
Timber Yield Tax		8022	8,364.00	9,011.00	0.00	9,011.00	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	39,327.00	42,432.00	18,890.77	42,724.00	292.00	0.7%
Unsecured Roll Taxes		8042	670.00	868.00	1,000.01	868.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	62.00	0.00	62.00	0.00	0.0%
Supplemental Taxes		8044	715.00	1,134.00	399.61	1,134.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,918.00	4,014.00	1,194.73	4,014.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,483.00	1,703.00	213.36	1,703.00	0.00	0.0%

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Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	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			3,438,808.00	3,379,033.00	1,907,149.34	3,374,211.00	(4,822.00)	-0.1%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,438,808.00	3,379,033.00	1,907,149.34	3,374,211.00	(4,822.00)	-0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	4,783.00	4,783.00	0.00	4,783.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	111,845.00	105,145.00	60,933.00	107,736.00	2,591.00	2.5%
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	13,250.00	12,528.00	3,130.00	12,519.00	(9.00)	-0.1%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	1,000.00	1,759.00	0.00	0.00	(1,759.00)	-100.0%
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, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	196,394.00	161,936.00	123,596.42	161,255.00	(681.00)	-0.4%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,545,720.00	1,369,269.00	574,808.46	2,047,264.00	677,995.00	49.5%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, FEDERAL REVENUE			1,872,992.00	1,655,420.00	762,467.88	2,333,557.00	678,137.00	41.0%
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	6,695.00	6,354.00	6,354.00	6,354.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	12,500.00	12,500.00	1,836.03	12,500.00	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	585,821.00	686,892.00	777,270.72	686,892.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	5,387.00	5,539.00	0.00	5,539.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	919,234.00	1,065,468.00	225,846.96	1,388,076.00	322,608.00	30.3%
TOTAL, OTHER STATE REVENUE			1,604,637.00	1,851,753.00	1,011,307.71	2,174,361.00	322,608.00	17.4%
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%

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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	75,000.00	125,000.00	0.00	125,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	27,000.00	0.00	6,641.75	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	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,277,533.00	2,271,262.00	214,520.27	1,863,433.00	(407,829.00)	-18.0%
Tuition		8710	402,520.00	346,798.00	0.00	346,798.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
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	56,322.00	53,985.00	0.00	53,985.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,838,375.00	2,797,045.00	221,162.02	2,389,216.00	(407,829.00)	-14.6%
TOTAL, REVENUES			9,754,812.00	9,683,251.00	3,902,086.95	10,271,345.00	588,094.00	6.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	611,131.00	718,035.00	397,387.09	693,442.00	24,593.00	3.4%
Certificated Pupil Support Salaries		1200	294,672.00	432,006.00	196,805.17	588,770.00	(156,764.00)	-36.3%

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Certificated Supervisors' and Administrators' Salaries		1300	817,808.00	808,275.00	473,405.41	831,490.00	(23,215.00)	-2.9%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,723,611.00	1,958,316.00	1,067,597.67	2,113,702.00	(155,386.00)	-7.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	155,430.00	194,974.00	88,486.78	176,964.00	18,010.00	9.2%
Classified Support Salaries		2200	390,946.00	579,434.00	267,740.76	564,834.00	14,600.00	2.5%
Classified Supervisors' and Administrators' Salaries		2300	509,508.00	663,180.00	361,465.18	648,235.00	14,945.00	2.3%
Clerical, Technical and Office Salaries		2400	616,059.00	556,960.00	303,859.98	524,058.00	32,902.00	5.9%
Other Classified Salaries		2900	578,523.00	676,411.00	342,542.97	650,456.00	25,955.00	3.8%
TOTAL, CLASSIFIED SALARIES			2,250,466.00	2,670,959.00	1,364,095.67	2,564,547.00	106,412.00	4.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	498,047.00	505,709.00	180,418.76	551,322.00	(45,613.00)	-9.0%
PERS		3201-3202	635,364.00	757,118.00	375,244.40	716,218.00	40,900.00	5.4%
OASDI/Medicare/Alternative		3301-3302	201,630.00	239,029.00	120,731.59	229,642.00	9,387.00	3.9%
Health and Welfare Benefits		3401-3402	694,283.00	836,697.00	411,129.15	831,649.00	5,048.00	0.6%
Unemployment Insurance		3501-3502	2,016.00	2,277.00	1,161.71	2,294.00	(17.00)	-0.7%
Workers' Compensation		3601-3602	173,504.00	196,766.00	102,509.95	198,625.00	(1,859.00)	-0.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,204,844.00	2,537,596.00	1,191,195.56	2,529,750.00	7,846.00	0.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	532.00	927.00	394.10	927.00	0.00	0.0%
Books and Other Reference Materials		4200	14,912.00	14,800.00	8,431.15	16,549.00	(1,749.00)	-11.8%
Materials and Supplies		4300	1,026,321.00	649,723.00	95,892.74	605,930.00	43,793.00	6.7%
Noncapitalized Equipment		4400	120,893.00	61,973.00	40,666.17	86,104.00	(24,131.00)	-38.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,162,658.00	727,423.00	145,384.16	709,510.00	17,913.00	2.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	7,161.00	6,796.00	0.00	6,796.00	0.00	0.0%
Travel and Conferences		5200	191,102.00	204,746.00	135,128.72	248,798.00	(44,052.00)	-21.5%
Dues and Memberships		5300	92,661.00	96,024.00	77,878.68	97,024.00	(1,000.00)	-1.0%
Insurance		5400-5450	5,804.00	5,804.00	5,221.21	5,804.00	0.00	0.0%
Operations and Housekeeping Services		5500	51,000.00	11,000.00	403.44	11,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	91,314.00	95,137.00	73,164.48	118,457.00	(23,320.00)	-24.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(143,467.00)	(140,839.00)	0.00	(140,839.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,500,305.00	1,467,041.00	659,954.99	1,676,021.00	(208,980.00)	-14.2%
Communications		5900	2,192.00	12,813.00	24,696.11	13,113.00	(300.00)	-2.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,798,072.00	1,758,522.00	976,447.63	2,036,174.00	(277,652.00)	-15.8%

2025-26 Second Interim
County School Service 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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	54,891.86	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	54,891.86	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,139,651.00	9,652,816.00	4,799,612.55	9,953,683.00	(300,867.00)	-3.1%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	7,284.00	7,284.00	0.00	7,284.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			7,284.00	7,284.00	0.00	7,284.00	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	189,407.00	190,484.00	0.00	177,978.00	12,506.00	6.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			189,407.00	190,484.00	0.00	177,978.00	12,506.00	6.6%
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								
County School Bldg 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	189,546.00	189,546.00	0.00	189,546.00	0.00	0.0%
(d) TOTAL, USES			189,546.00	189,546.00	0.00	189,546.00	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)			(371,669.00)	(372,746.00)	0.00	(360,240.00)	(12,506.00)	3.4%

Resource	Description	2025-26 Projected Totals
5810	Other Restricted Federal	172,844.00
6019	Student Support and Professional Development Discretionary Block Grant (SSPDDBG)	7,426.00
6057	Early Education: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	80,160.00
6230	California Clean Energy Jobs Act	114,023.00
6331	CA Community Schools Partnership Act - Planning Grant	74,004.00
6332	CA Community Schools Partnership Act - Implementation Grant	123,522.00
6333	CA Community Schools Partnership Act - Coordination Grant	444,558.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	8,204.00
7399	LCFF Equity Multiplier	194,924.00
7435	Learning Recovery Emergency Block Grant	3,653.00
7810	Other Restricted State	1,114,194.00
9010	Other Restricted Local	682,879.00
Total, Restricted Balance		3,020,391.00

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	5,148,529.00	4,916,372.00	2,726,662.00	5,255,344.00	338,972.00	6.9%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	376,487.00	518,606.00	146,232.78	519,301.00	695.00	0.1%
4) Other Local Revenue		8600-8799	100,000.00	100,000.00	3,744.53	100,000.00	0.00	0.0%
5) TOTAL, REVENUES			5,625,016.00	5,534,978.00	2,876,639.31	5,874,645.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,240,644.00	2,090,114.00	1,021,927.15	2,067,033.00	23,081.00	1.1%
2) Classified Salaries		2000-2999	424,930.00	424,388.00	202,933.51	385,490.00	38,898.00	9.2%
3) Employee Benefits		3000-3999	1,486,280.00	1,411,196.00	515,077.76	1,397,336.00	13,860.00	1.0%
4) Books and Supplies		4000-4999	431,385.00	427,915.00	266,457.20	520,716.00	(92,801.00)	-21.7%
5) Services and Other Operating Expenditures		5000-5999	663,820.00	1,280,478.00	340,976.31	1,348,524.00	(68,046.00)	-5.3%
6) Capital Outlay		6000-6999	115,000.00	115,000.00	95,583.23	115,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,362,059.00	5,749,091.00	2,442,955.16	5,834,099.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			262,957.00	(214,113.00)	433,684.15	40,546.00		
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	559,269.00	666,554.00	0.00	666,554.00	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			(559,269.00)	(666,554.00)	0.00	(666,554.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(296,312.00)	(880,667.00)	433,684.15	(626,008.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,523,072.07	2,523,076.00		2,273,034.00	(250,042.00)	-9.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,523,072.07	2,523,076.00		2,273,034.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,523,072.07	2,523,076.00		2,273,034.00		
2) Ending Balance, June 30 (E + F1e)			2,226,760.07	1,642,409.00		1,647,026.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	766,257.96	897,811.00		418,985.00		
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	1,495,037.82	744,598.00		1,228,041.00		
Reserve for Van Purchase	0000	9780		100,000.00				
Reserve for Capital Improvements - Site Based	0000	9780		100,000.00				
Reserve for Economic Uncertainties @ 5%	0000	9780		265,551.00				
Reserve for Future Assignments	0000	9780		22,807.00				
Reserve for Van Purchase	0000	9780	100,000.00					
Reserve for Capital Improvements - Site Based	0000	9780	100,000.00					
Reserve for Economic Uncertainties @ 5%	0000	9780	296,066.00					
Reserve for Future Assignments	0000	9780	728,516.21					
Reserve for Capital Improvements - Site Based	0000	9780				100,000.00		
Reserve for Economic Uncertainties @ 5%	0000	9780				325,032.00		
Reserve for Future Assignments	0000	9780				803,009.00		
Reserve for Van Purchase	0000	9780				0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(34,535.71)	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	4,357,013.00	3,590,967.00	2,253,264.00	3,829,669.00	238,702.00	6.6%
Education Protection Account State Aid - Current Year		8012	791,516.00	1,325,405.00	473,398.00	1,425,675.00	100,270.00	7.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,148,529.00	4,916,372.00	2,726,662.00	5,255,344.00	338,972.00	6.9%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 5630	8290					0.00	
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	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	14,972.00	15,096.00	15,096.00	15,096.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	130,000.00	101,000.00	24,390.78	101,000.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	52,479.00	58,364.00	0.00	58,364.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	179,036.00	344,146.00	106,746.00	344,841.00	695.00	0.2%
TOTAL, OTHER STATE REVENUE			376,487.00	518,606.00	146,232.78	519,301.00	695.00	0.1%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	3,744.53	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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 Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100,000.00	100,000.00	3,744.53	100,000.00	0.00	0.0%
TOTAL, REVENUES			5,625,016.00	5,534,978.00	2,876,639.31	5,874,645.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,914,566.00	1,760,418.00	835,274.08	1,733,755.00	26,663.00	1.5%
Certificated Pupil Support Salaries		1200	85,903.00	89,521.00	44,751.50	89,503.00	18.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	240,175.00	240,175.00	141,901.57	243,775.00	(3,600.00)	-1.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,240,644.00	2,090,114.00	1,021,927.15	2,067,033.00	23,081.00	1.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	91,623.00	111,544.00	43,332.00	98,725.00	12,819.00	11.5%
Classified Support Salaries		2200	321,138.00	300,675.00	153,116.63	274,596.00	26,079.00	8.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	12,169.00	12,169.00	6,484.88	12,169.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			424,930.00	424,388.00	202,933.51	385,490.00	38,898.00	9.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	516,063.00	520,983.00	174,088.02	557,464.00	(36,481.00)	-7.0%
PERS		3201-3202	143,638.00	142,563.00	68,223.42	129,262.00	13,301.00	9.3%
OASDI/Medicare/Alternative		3301-3302	76,713.00	73,235.00	32,397.77	69,152.00	4,083.00	5.6%
Health and Welfare Benefits		3401-3402	575,092.00	515,689.00	172,773.22	477,876.00	37,813.00	7.3%
Unemployment Insurance		3501-3502	1,332.00	1,246.00	576.04	1,294.00	(48.00)	-3.9%
Workers' Compensation		3601-3602	118,626.00	110,886.00	51,475.50	114,728.00	(3,842.00)	-3.5%
OPEB, Allocated		3701-3702	54,816.00	46,594.00	15,543.79	47,560.00	(966.00)	-2.1%
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			1,486,280.00	1,411,196.00	515,077.76	1,397,336.00	13,860.00	1.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	116,903.00	116,903.00	0.00	3,277.00	113,626.00	97.2%
Books and Other Reference Materials		4200	10,411.00	8,302.00	5,126.80	9,654.00	(1,352.00)	-16.3%
Materials and Supplies		4300	267,437.00	266,076.00	196,279.57	393,670.00	(127,594.00)	-48.0%
Noncapitalized Equipment		4400	36,634.00	36,634.00	65,050.83	114,115.00	(77,481.00)	-211.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			431,385.00	427,915.00	266,457.20	520,716.00	(92,801.00)	-21.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	29,036.00	28,344.00	0.00	28,344.00	0.00	0.0%
Travel and Conferences		5200	45,526.00	45,526.00	20,545.65	39,046.00	6,480.00	14.2%
Dues and Memberships		5300	2,634.00	2,634.00	2,530.00	2,634.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	3,351.79	6,704.00	(6,704.00)	New
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,167.00	14,167.00	14,763.42	27,453.00	(13,286.00)	-93.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	143,467.00	140,839.00	0.00	140,839.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	416,159.00	1,036,137.00	297,329.59	1,090,673.00	(54,536.00)	-5.3%
Communications		5900	12,831.00	12,831.00	2,455.86	12,831.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			663,820.00	1,280,478.00	340,976.31	1,348,524.00	(68,046.00)	-5.3%
CAPITAL OUTLAY								
Land		6100	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)
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	115,000.00	115,000.00	95,583.23	115,000.00	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			115,000.00	115,000.00	95,583.23	115,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	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			5,362,059.00	5,749,091.00	2,442,955.16	5,834,099.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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	559,269.00	666,554.00	0.00	666,554.00	0.00	0.0%
(d) TOTAL, USES			559,269.00	666,554.00	0.00	666,554.00	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)
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)			(559,269.00)	(666,554.00)	0.00	(666,554.00)		

Resource	Description	2025-26 Projected Totals
6019	Student Support and Professional Development Discretionary Block Grant (SSPDDBG)	103,937.00
6230	California Clean Energy Jobs Act	212,006.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	77,245.00
7311	Classified School Employee Professional Development Block Grant	797.00
7339	Dual Enrollment Opportunities	25,000.00
Total, Restricted Balance		418,985.00

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	667.00	667.00	23,471.79	667.00	0.00	0.0%
5) TOTAL, REVENUES			667.00	667.00	23,471.79	667.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	111,769.00	111,769.00	60,296.09	102,561.00	9,208.00	8.2%
3) Employee Benefits		3000-3999	66,071.00	67,148.00	36,428.01	63,850.00	3,298.00	4.9%
4) Books and Supplies		4000-4999	11,791.00	11,791.00	29,075.36	11,791.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	443.00	443.00	87.50	443.00	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			190,074.00	191,151.00	125,886.96	178,645.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(189,407.00)	(190,484.00)	(102,415.17)	(177,978.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	189,407.00	190,484.00	0.00	177,978.00	(12,506.00)	-6.6%
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			189,407.00	190,484.00	0.00	177,978.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	(102,415.17)	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	(239,546.77)	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(239,546.77)	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(239,546.77)	0.00		0.00		
2) Ending Net Position, June 30 (E + F1e)			(239,546.77)	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)
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	(239,546.77)	0.00		0.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
All Other Sales		8639	0.00	0.00	23,404.02	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	667.00	667.00	67.77	667.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			667.00	667.00	23,471.79	667.00	0.00	0.0%
TOTAL, REVENUES			667.00	667.00	23,471.79	667.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	111,769.00	111,769.00	60,296.09	102,561.00	9,208.00	8.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	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			111,769.00	111,769.00	60,296.09	102,561.00	9,208.00	8.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	29,966.00	29,966.00	16,165.37	27,497.00	2,469.00	8.2%
OASDI/Medicare/Alternative		3301-3302	8,313.00	8,313.00	4,390.10	7,600.00	713.00	8.6%
Health and Welfare Benefits		3401-3402	22,879.00	23,956.00	13,278.63	24,263.00	(307.00)	-1.3%
Unemployment Insurance		3501-3502	55.00	55.00	28.68	50.00	5.00	9.1%
Workers' Compensation		3601-3602	4,858.00	4,858.00	2,565.23	4,440.00	418.00	8.6%
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			66,071.00	67,148.00	36,428.01	63,850.00	3,298.00	4.9%
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	8,135.00	8,135.00	13,352.32	8,135.00	0.00	0.0%
Noncapitalized Equipment		4400	3,656.00	3,656.00	15,723.04	3,656.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			11,791.00	11,791.00	29,075.36	11,791.00	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%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	443.00	443.00	87.50	443.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			443.00	443.00	87.50	443.00	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%
TOTAL, EXPENSES			190,074.00	191,151.00	125,886.96	178,645.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	189,407.00	190,484.00	0.00	177,978.00	(12,506.00)	-6.6%
(a) TOTAL, INTERFUND TRANSFERS IN			189,407.00	190,484.00	0.00	177,978.00	(12,506.00)	-6.6%
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%
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+e)			189,407.00	190,484.00	0.00	177,978.00		

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

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	16,821,860.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,228,469.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	115,000.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	177,978.00
6. All Other Financing Uses	All	9100 9200	7699 7651	856,100.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	346,798.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,495,876.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				13,097,515.00
Section II - Expenditures Per ADA				2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*				657.50
B. Expenditures per ADA (Line I.E divided by Line II.A)				19,920.17
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			12,541,056.05	20,259.21
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			12,541,056.05	20,259.21
B. Required effort (Line A.2 times 90%)			11,286,950.45	18,233.29
C. Current year expenditures (Line I.E and Line II.B)			13,097,515.00	19,920.17
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met	

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

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 717,570.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 10,292,728.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 6.97%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 703,367.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 546,757.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	15,411.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	9,308.92
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	5,024.46
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,279,868.39
9. Carry-Forward Adjustment (Part IV, Line F)	(17,136.30)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,262,732.08
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	7,372,636.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,683,437.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	3,099,190.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	434,476.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	105,962.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	459,711.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	124,248.08
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	67,062.54
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	14,346,722.61
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	8.92%
D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	8.80%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	1,279,868.39
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(288,430.09)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.03%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.03%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.03%) times Part III, Line B19); zero if positive	(17,136.30)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(17,136.30)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	8.80%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-8568.15) is applied to the current year calculation and the remainder (\$-8568.15) is deferred to one or more future years:	8.86%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-5712.10) is applied to the current year calculation and the remainder (\$-11424.20) is deferred to one or more future years:	8.88%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(17,136.30)

Approved indirect cost rate: 7.03%
Highest rate used in any program: 7.03%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	160,554.00	7,076.00	4.41%
01	3410	398,209.00	27,541.00	6.92%
01	4035	11,697.00	822.00	7.03%
01	4126	13,062.00	918.00	7.03%
01	4127	17,205.00	657.00	3.82%
01	4510	751,505.00	23,236.00	3.09%
01	5630	40,256.00	2,830.00	7.03%
01	5810	632,566.00	41,363.00	6.54%
01	6332	265,079.00	9,360.00	3.53%
01	6383	105,283.00	5,591.00	5.31%
01	6387	661,677.00	25,215.00	3.81%
01	6685	38,647.00	2,464.00	6.38%
01	6770	5,334.00	53.00	0.99%
01	7366	131,952.00	9,276.00	7.03%
01	7810	777,633.00	39,074.00	5.02%
01	9010	1,071,144.00	64,382.00	6.01%

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)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		3,710.00	(100.00%)		0.00%	
(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	3,374,211.00	.11%	3,377,919.00	1.50%	3,428,712.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	15,613.00	0.00%	15,613.00	0.00%	15,613.00
4. Other Local Revenues	8600-8799	1,071,418.00	(15.87%)	901,418.00	(6.66%)	841,418.00
5. Other Financing Sources						
a. Transfers In	8900-8929	7,284.00	0.00%	7,284.00	0.00%	7,284.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(243,936.00)	36.08%	(331,950.26)	13.04%	(375,238.63)
6. Total (Sum lines A1 thru A5c)		4,224,590.00	(6.02%)	3,970,283.74	(1.32%)	3,917,788.37
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				941,185.00		957,569.89
b. Step & Column Adjustment				14,117.78		14,363.54
c. Cost-of-Living Adjustment				2,267.11		2,313.32
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	941,185.00	1.74%	957,569.89	1.74%	974,246.75
2. Classified Salaries						
a. Base Salaries				1,385,535.00		1,428,663.68
b. Step & Column Adjustment				33,114.30		34,145.05
c. Cost-of-Living Adjustment				10,014.38		10,501.86
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,385,535.00	3.11%	1,428,663.68	3.13%	1,473,310.59
3. Employee Benefits	3000-3999	1,164,194.00	1.86%	1,185,903.93	2.92%	1,220,509.37
4. Books and Supplies	4000-4999	146,254.00	.60%	147,130.20	2.56%	150,892.79
5. Services and Other Operating Expenditures	5000-5999	753,436.00	(1.68%)	740,753.39	3.24%	764,759.91
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(259,858.00)	4.45%	(271,413.82)	(37.23%)	(170,368.03)
9. Other Financing Uses						
a. Transfers Out	7600-7629	177,978.00	0.00%	177,978.00	0.00%	177,978.00
b. Other Uses	7630-7699	39,546.00	0.00%	39,546.00	0.00%	39,546.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		4,348,270.00	1.33%	4,406,131.27	5.10%	4,630,875.38
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(123,680.00)		(435,847.53)		(713,087.01)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,618,843.00		2,495,163.00		2,059,315.47
2. Ending Fund Balance (Sum lines C and D1)		2,495,163.00		2,059,315.47		1,346,228.46
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00

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. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,789,569.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	518,805.00		501,642.30		355,028.44
2. Unassigned/Unappropriated	9790	186,789.00		1,557,673.17		991,200.02
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,495,163.00		2,059,315.47		1,346,228.46
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	518,805.00		501,642.30		355,028.44
c. Unassigned/Unappropriated	9790	186,789.00		1,557,673.17		991,200.02
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		705,594.00		2,059,315.47		1,346,228.46
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See Attached						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
(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	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	2,333,557.00	(14.16%)	2,003,049.00	(24.73%)	1,507,707.00
3. Other State Revenues	8300-8599	2,158,748.00	(49.43%)	1,091,717.00	0.00%	1,091,717.00
4. Other Local Revenues	8600-8799	1,317,798.00	21.65%	1,603,092.00	(45.51%)	873,601.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	243,936.00	36.08%	331,950.26	13.04%	375,238.63
6. Total (Sum lines A1 thru A5c)		6,054,039.00	(16.92%)	5,029,808.26	(23.49%)	3,848,263.63
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,172,517.00		1,023,909.72
b. Step & Column Adjustment				17,587.82		15,358.67
c. Cost-of-Living Adjustment				2,205.89		2,013.35
d. Other Adjustments				(168,400.99)		(113,529.03)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,172,517.00	(12.67%)	1,023,909.72	(9.39%)	927,752.71
2. Classified Salaries						
a. Base Salaries				1,179,012.00		1,207,097.91
b. Step & Column Adjustment				28,178.39		28,849.62
c. Cost-of-Living Adjustment				6,047.84		6,342.23
d. Other Adjustments				(6,140.32)		(803,856.45)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,179,012.00	2.38%	1,207,097.91	(63.68%)	438,433.31
3. Employee Benefits	3000-3999	1,365,556.00	(4.21%)	1,308,013.34	(32.50%)	882,872.95
4. Books and Supplies	4000-4999	563,256.00	(62.74%)	209,866.91	(49.82%)	105,305.39
5. Services and Other Operating Expenditures	5000-5999	1,282,738.00	(24.64%)	966,698.78	(70.57%)	284,512.95
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	259,858.00	4.45%	271,413.82	(37.23%)	170,368.03
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	150,000.00	0.00%	150,000.00	0.00%	150,000.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		5,972,937.00	(14.00%)	5,137,000.48	(42.39%)	2,959,245.34
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		81,102.00		(107,192.22)		889,018.29
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,939,289.00		3,020,391.00		2,913,198.78
2. Ending Fund Balance (Sum lines C and D1)		3,020,391.00		2,913,198.78		3,802,217.07
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	3,020,391.00		2,913,198.78		3,802,217.07
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					

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)
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,020,391.00		2,913,198.78		3,802,217.07
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See Attached						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		3,710.00	(100.00%)	0.00	0.00%	0.00
(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	3,374,211.00	.11%	3,377,919.00	1.50%	3,428,712.00
2. Federal Revenues	8100-8299	2,333,557.00	(14.16%)	2,003,049.00	(24.73%)	1,507,707.00
3. Other State Revenues	8300-8599	2,174,361.00	(49.07%)	1,107,330.00	0.00%	1,107,330.00
4. Other Local Revenues	8600-8799	2,389,216.00	4.83%	2,504,510.00	(31.52%)	1,715,019.00
5. Other Financing Sources						
a. Transfers In	8900-8929	7,284.00	0.00%	7,284.00	0.00%	7,284.00
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)		10,278,629.00	(12.44%)	9,000,092.00	(13.71%)	7,766,052.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,113,702.00		1,981,479.61
b. Step & Column Adjustment				31,705.60		29,722.21
c. Cost-of-Living Adjustment				4,473.00		4,326.67
d. Other Adjustments				(168,400.99)		(113,529.03)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,113,702.00	(6.26%)	1,981,479.61	(4.01%)	1,901,999.46
2. Classified Salaries						
a. Base Salaries				2,564,547.00		2,635,761.59
b. Step & Column Adjustment				61,292.69		62,994.67
c. Cost-of-Living Adjustment				16,062.22		16,844.09
d. Other Adjustments				(6,140.32)		(803,856.45)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,564,547.00	2.78%	2,635,761.59	(27.47%)	1,911,743.90
3. Employee Benefits	3000-3999	2,529,750.00	(1.42%)	2,493,917.27	(15.66%)	2,103,382.32
4. Books and Supplies	4000-4999	709,510.00	(49.68%)	356,997.11	(28.24%)	256,198.18
5. Services and Other Operating Expenditures	5000-5999	2,036,174.00	(16.14%)	1,707,452.17	(38.55%)	1,049,272.86
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	177,978.00	0.00%	177,978.00	0.00%	177,978.00
b. Other Uses	7630-7699	189,546.00	0.00%	189,546.00	0.00%	189,546.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		10,321,207.00	(7.54%)	9,543,131.75	(20.47%)	7,590,120.72
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(42,578.00)		(543,039.75)		175,931.28
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,558,132.00		5,515,554.00		4,972,514.25
2. Ending Fund Balance (Sum lines C and D1)		5,515,554.00		4,972,514.25		5,148,445.53
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	3,020,391.00		2,913,198.78		3,802,217.07
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00

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)
d. Assigned	9780	1,789,569.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	518,805.00		501,642.30		355,028.44
2. Unassigned/Unappropriated	9790	186,789.00		1,557,673.17		991,200.02
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,515,554.00		4,972,514.25		5,148,445.53
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	518,805.00		501,642.30		355,028.44
c. Unassigned/Unappropriated	9790	186,789.00		1,557,673.17		991,200.02
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		705,594.00		2,059,315.47		1,346,228.46
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.84%		21.58%		17.74%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	YES					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)						
		10,321,207.00		9,543,131.75		7,590,120.72
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		10,321,207.00		9,543,131.75		7,590,120.72
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)		10,321,207.00		9,543,131.75		7,590,120.72
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		4%		4%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		412,848.28		381,725.27		379,506.04
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		387,000.00		387,000.00		88,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		412,848.28		387,000.00		379,506.04
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			ACTUALS THROUGH THE MONTH OF (Enter Month Name): JANUARY							
A. BEGINNING CASH			4,522,693.78	3,746,942.55	4,229,724.59	4,497,817.82	4,016,299.55	3,752,295.31	3,742,209.40	3,346,567.66
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		0.00	145,218.00	477,904.00	261,393.00	261,393.00	477,904.00	261,393.00	171,826.28
Property Taxes	8020-8079		0.00	0.00	0.00	1,000.01	0.00	20,944.33	0.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		559,348.84	0.00	50,107.00	3,927.00	0.00	75,805.39	73,279.65	293,140.25
Other State Revenue	8300-8599		393,381.72	383,889.00	205,614.00	15,015.96	10,007.00	1,836.03	1,564.00	103,925.28
Other Local Revenue	8600-8799		0.00	(25,299.00)	120,400.00	27,425.00	44,422.47	9,021.02	13,251.78	120,000.00
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			952,730.56	503,808.00	854,025.00	308,760.97	315,822.47	585,510.77	349,488.43	688,891.81
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		68,960.22	151,968.00	152,230.88	181,832.74	176,680.94	165,443.94	170,480.95	211,370.20
Classified Salaries	2000-2999		126,946.61	156,399.21	230,136.35	210,843.86	208,180.05	213,979.33	217,610.26	230,809.23
Employee Benefits	3000-3999		92,507.27	140,258.36	190,798.88	191,405.37	188,420.19	193,710.52	194,094.97	234,311.80
Books and Supplies	4000-4999		5,448.13	16,445.71	28,049.14	45,990.40	17,147.38	10,079.03	22,224.37	15,000.00
Services	5000-5999		171,682.54	81,129.57	127,260.05	237,539.66	130,325.80	90,273.55	140,528.22	162,893.92
Capital Outlay	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			465,544.77	546,200.85	728,475.30	867,612.03	720,754.36	673,486.37	744,938.77	854,385.15
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	2,737,906.16	75,606.33	576,357.00	154,875.07	77,151.78	140,927.65	77,889.69	0.00	273,790.62
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		2,737,906.16	75,606.33	576,357.00	154,875.07	77,151.78	140,927.65	77,889.69	0.00	273,790.62
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	1,052,006.02	385,812.79	51,182.11	12,331.54	(181.01)	0.00	0.00	191.40	94,680.54
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	649,727.56	952,730.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		1,701,733.58	1,338,543.35	51,182.11	12,331.54	(181.01)	0.00	0.00	191.40	94,680.54
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		1,036,172.58	(1,262,937.02)	525,174.89	142,543.53	77,332.79	140,927.65	77,889.69	(191.40)	179,110.08
E. NET INCREASE/DECREASE (B - C + D)			(775,751.23)	482,782.04	268,093.23	(481,518.27)	(264,004.24)	(10,085.91)	(395,641.74)	13,616.74
F. ENDING CASH (A + E)			3,746,942.55	4,229,724.59	4,497,817.82	4,016,299.55	3,752,295.31	3,742,209.40	3,346,567.66	3,360,184.40
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name): JANUARY									
A. BEGINNING CASH		3,360,184.40	4,354,358.66	4,191,463.37	3,964,399.30				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	500,805.94	171,826.28	171,826.28	412,721.24	0.00	0.00	3,314,211.02	3,314,211.00
Property Taxes	8020-8079	0.00	28,875.15	0.00	9,180.51	0.00	0.00	60,000.00	60,000.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	357,833.55	293,140.25	99,455.00	527,520.07	0.00	0.00	2,333,557.00	2,333,557.00
Other State Revenue	8300-8599	363,183.93	78,925.28	679.68	428,782.12	187,557.00	0.00	2,174,361.00	2,174,361.00
Other Local Revenue	8600-8799	597,108.25	100,000.00	290,396.48	1,092,490.00	0.00	0.00	2,389,216.00	2,389,216.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	7,284.00	0.00	0.00	7,284.00	7,284.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		1,818,931.67	672,766.96	562,357.44	2,477,977.94	187,557.00	0.00	10,278,629.02	10,278,629.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	211,370.20	211,370.20	211,370.20	200,623.53	0.00	0.00	2,113,702.00	2,113,702.00
Classified Salaries	2000-2999	256,454.70	230,809.23	230,809.23	251,568.94	0.00	0.00	2,564,547.00	2,564,547.00
Employee Benefits	3000-3999	261,537.60	210,880.62	210,880.62	234,311.80	186,632.00	0.00	2,529,750.00	2,529,750.00
Books and Supplies	4000-4999	127,711.80	212,853.00	156,092.20	52,468.84	0.00	0.00	709,510.00	709,510.00
Services	5000-5999	283,688.49	203,617.40	203,617.40	203,617.40	0.00	0.00	2,036,174.00	2,036,174.00
Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	177,978.00	0.00	0.00	177,978.00	177,978.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	189,546.00	0.00	0.00	189,546.00	189,546.00
TOTAL DISBURSEMENTS		1,140,762.79	1,069,530.45	1,012,769.65	1,310,114.51	186,632.00	0.00	10,321,207.00	10,321,207.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	410,685.92	328,548.74	328,548.74	293,524.62	0.00	0.00	2,737,906.16	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		410,685.92	328,548.74	328,548.74	293,524.62	0.00	0.00	2,737,906.16	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	94,680.54	94,680.54	105,200.60	213,426.96	0.00	0.00	1,052,006.01	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	(303,003.00)	649,727.56	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		94,680.54	94,680.54	105,200.60	213,426.96	0.00	(303,003.00)	1,701,733.57	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		316,005.38	233,868.20	223,348.14	80,097.66	0.00	303,003.00	1,036,172.59	
E. NET INCREASE/DECREASE (B - C + D)		994,174.26	(162,895.29)	(227,064.07)	1,247,961.09	925.00	303,003.00	993,594.61	(42,578.00)
F. ENDING CASH (A + E)		4,354,358.66	4,191,463.37	3,964,399.30	5,212,360.39				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								5,516,288.39	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		JUNE								
A. BEGINNING CASH			5,212,360.39	4,782,076.59	4,333,211.94	5,038,133.41	4,558,742.98	4,046,430.62	4,810,412.42	4,215,661.77
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		106,647.65	106,647.65	488,207.27	191,965.77	191,965.77	488,207.27	191,965.77	191,965.77
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	30,000.00	0.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	38,931.00	298,514.75	194,228.10	38,931.00	323,723.00	31,144.80	168,345.25
Other State Revenue	8300-8599		4,030.60	377.60	258,531.68	679.68	7,033.68	191,272.18	679.68	28,925.28
Other Local Revenue	8600-8799		0.00	0.00	525,931.75	0.00	0.00	525,931.75	0.00	0.00
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			110,678.25	145,956.25	1,571,185.45	386,873.55	237,930.45	1,559,134.20	223,790.25	389,236.30
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		59,444.39	99,073.98	198,147.96	198,147.96	178,333.16	178,333.16	178,333.16	178,333.16
Classified Salaries	2000-2999		210,860.93	210,860.93	237,218.54	237,218.54	210,860.93	210,860.93	210,860.93	237,218.54
Employee Benefits	3000-3999		174,574.21	199,513.38	224,452.55	224,452.55	224,452.55	199,513.38	224,452.55	199,513.38
Books and Supplies	4000-4999		10,709.91	0.00	35,699.71	35,699.71	0.00	35,699.71	0.00	0.00
Services	5000-5999		85,372.61	85,372.61	170,745.22	170,745.22	136,596.17	170,745.22	204,894.26	85,372.61
Capital Outlay	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			540,962.05	594,820.90	866,263.98	866,263.98	750,242.81	795,152.40	818,540.90	700,437.69
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(430,283.80)	(448,864.65)	704,921.47	(479,390.43)	(512,312.36)	763,981.80	(594,750.65)	(311,201.39)
F. ENDING CASH (A + E)			4,782,076.59	4,333,211.94	5,038,133.41	4,558,742.98	4,046,430.62	4,810,412.42	4,215,661.77	3,904,460.38
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		JUNE							
A. BEGINNING CASH		3,904,460.38	4,437,335.16	4,049,034.64	3,510,192.42				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	488,207.27	191,965.77	191,965.77	488,207.27	0.00	0.00	3,317,919.00	3,317,919.00
Property Taxes	8020-8079	0.00	30,000.00	0.00	0.00	0.00	0.00	60,000.00	60,000.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	311,440.55	168,345.25	38,931.00	390,514.30	0.00	0.00	2,003,049.00	2,003,049.00
Other State Revenue	8300-8599	191,042.68	28,925.28	679.68	205,394.98	189,757.00	0.00	1,107,330.00	1,107,330.00
Other Local Revenue	8600-8799	525,931.75	0.00	0.00	926,714.75	0.00	0.00	2,504,510.00	2,504,510.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	7,284.00	0.00	0.00	7,284.00	7,284.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		1,516,622.25	419,236.30	231,576.45	2,018,115.30	189,757.00	0.00	9,000,092.00	9,000,092.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	178,333.16	178,333.16	178,333.16	178,333.16	0.00	0.00	1,981,479.57	1,981,479.61
Classified Salaries	2000-2999	210,860.93	237,218.54	210,860.93	210,860.93	0.00	0.00	2,635,761.60	2,635,761.59
Employee Benefits	3000-3999	199,513.38	199,513.38	224,452.55	199,513.38	0.00	0.00	2,493,917.24	2,493,917.27
Books and Supplies	4000-4999	53,549.57	107,099.13	71,399.42	7,139.94	0.00	0.00	356,997.10	356,997.11
Services	5000-5999	341,490.43	85,372.61	85,372.61	85,372.61	0.00	0.00	1,707,452.18	1,707,452.17
Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	177,978.00	0.00	0.00	177,978.00	177,978.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	189,546.00	0.00	0.00	189,546.00	189,546.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		983,747.47	807,536.82	770,418.67	1,048,744.02	0.00	0.00	9,543,131.69	9,543,131.75
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		532,874.78	(388,300.52)	(538,842.22)	969,371.28	189,757.00	0.00	(543,039.69)	(543,039.75)
F. ENDING CASH (A + E)		4,437,335.16	4,049,034.64	3,510,192.42	4,479,563.70				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,669,320.70	

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(140,839.00)	0.00	0.00				
Other Sources/Uses Detail					7,284.00	177,978.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	140,839.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
161 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	7,284.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					177,978.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	140,839.00	(140,839.00)	0.00	0.00	185,262.00	185,262.00		