

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

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
District Superintendent or Designee  
Printed Name: David Feliciano Title: Superintendent

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

To the County Superintendent of Schools:

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

Meeting Date: March 03, 2026 Signed: \_\_\_\_\_  
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION  
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION  
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION  
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Seth Boomgarden Telephone: (619) 668-5700 ext. 6404  
Title: Director, Fiscal Services E-mail: seth.boomgarden@lmsvsd.net

**Criteria and Standards Review Summary**

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

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

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2024-25) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?		X
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		X
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	134,757,121.00	136,572,543.00	75,641,707.37	136,704,768.00	132,225.00	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	4,234,375.53	4,251,677.26	2,213,108.25	4,254,230.26	2,553.00	0.1%
4) Other Local Revenue		8600-8799	2,776,777.34	4,930,712.93	3,101,422.64	4,581,194.37	(349,518.56)	-7.1%
5) TOTAL, REVENUES			141,768,273.87	145,754,933.19	80,956,238.26	145,540,192.63		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	49,391,489.54	55,851,561.81	29,073,425.18	55,488,467.47	363,094.34	0.7%
2) Classified Salaries		2000-2999	18,017,935.60	17,888,308.30	9,199,291.62	17,076,021.66	812,286.64	4.5%
3) Employee Benefits		3000-3999	27,260,072.37	28,281,565.97	14,634,992.47	28,278,476.20	3,089.77	0.0%
4) Books and Supplies		4000-4999	4,713,013.00	4,919,601.70	1,471,814.94	4,720,912.33	198,689.37	4.0%
5) Services and Other Operating Expenditures		5000-5999	11,463,796.24	13,853,615.82	8,637,547.63	13,924,013.02	(70,397.20)	-0.5%
6) Capital Outlay		6000-6999	258,000.00	904,869.47	107,666.20	522,729.25	382,140.22	42.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	75,000.00	75,000.00	53,130.00	75,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(763,457.86)	(881,050.55)	(280.00)	(897,266.48)	16,215.93	-1.8%
9) TOTAL, EXPENDITURES			110,415,848.89	120,893,472.52	63,177,588.04	119,188,353.45		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			31,352,424.98	24,861,460.67	17,778,650.22	26,351,839.18		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	39,128.49	34,150.14	0.00	34,150.14	0.00	0.0%
b) Transfers Out		7600-7629	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(42,412,442.70)	(38,338,051.57)	0.00	(38,392,289.38)	(54,237.81)	0.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(42,408,314.21)	(38,338,901.43)	0.00	(38,393,139.24)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			(11,055,889.23)	(13,477,440.76)	17,778,650.22	(12,041,300.06)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	36,339,601.14	36,339,601.14		36,339,601.14	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)			36,339,601.14	36,339,601.14		36,339,601.14		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,339,601.14	36,339,601.14		36,339,601.14		
2) Ending Balance, June 30 (E + F1e)			25,283,711.91	22,862,160.38		24,298,301.08		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	15,000.00	15,000.00		15,000.00		
Stores		9712	211,343.00	211,343.00		211,343.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	18,925,175.26	16,061,737.40		17,570,807.87		
BOARD REQUIRED ADDITIONAL 2%	0000	9760	4,088,129.10					
DECLINING ENROLLMENT	0000	9760	14,837,046.16					
BOARD REQUIRED ADDITIONAL 2%	0000	9760		4,382,719.99				
DECLINING ENROLLMENT	0000	9760		11,679,017.41				
BOARD REQUIRED ADDITIONAL 2%	0000	9760				4,334,100.14		
DECLINING ENROLLMENT	0000	9760				13,236,707.73		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,132,193.65	6,574,079.98		6,501,150.21		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	68,903,371.00	67,512,200.00	37,263,533.00	67,695,801.00	183,601.00	0.3%
Education Protection Account State Aid - Current Year		8012	19,459,015.00	21,479,897.00	11,946,215.00	21,498,332.00	18,435.00	0.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	197,087.00	194,825.00	97,405.74	194,825.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	43,715,663.00	44,985,135.00	24,246,921.95	44,985,135.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,485,686.00	1,542,788.00	1,502,092.98	1,542,788.00	0.00	0.0%
Prior Years' Taxes		8043	(5,154.00)	6,285.00	(921.34)	6,285.00	0.00	0.0%
Supplemental Taxes		8044	1,685,878.00	1,718,602.00	865,403.47	1,718,602.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	19,169.00	(187,261.00)	0.00	(187,261.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,038,495.00	1,104,216.00	602,324.90	1,104,216.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			136,499,210.00	138,356,687.00	76,522,975.70	138,558,723.00	202,036.00	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%

Description	Resource Codes	Object Codes	Original Budget (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 to Charter Schools in Lieu of Property Taxes		8096	(1,742,089.00)	(1,784,144.00)	(881,268.33)	(1,853,955.00)	(69,811.00)	3.9%
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%
<b>TOTAL, LCFF SOURCES</b>			<b>134,757,121.00</b>	<b>136,572,543.00</b>	<b>75,641,707.37</b>	<b>136,704,768.00</b>	<b>132,225.00</b>	<b>0.1%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
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	379,175.00	379,175.00	381,728.00	381,728.00	2,553.00	0.7%
Lottery - Unrestricted and Instructional Materials		8560	1,948,370.96	1,940,672.69	786,779.89	1,940,672.69	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Arts and Music in Schools (Prop 28)	6770	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	1,906,829.57	1,931,829.57	1,044,600.36	1,931,829.57	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>4,234,375.53</b>	<b>4,251,677.26</b>	<b>2,213,108.25</b>	<b>4,254,230.26</b>	<b>2,553.00</b>	<b>0.1%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	3,758.00	9,780.55	9,780.55	6,022.55	160.3%
Leases and Rentals		8650	20,000.00	20,000.00	19,890.68	35,000.00	15,000.00	75.0%
Interest		8660	1,786,848.00	1,786,848.00	385,444.30	1,233,746.47	(553,101.53)	-31.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	259,476.00	0.00	(18,329.00)	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	38,582.17	38,582.17	0.00	18,320.27	(20,261.90)	-52.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,115.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	670,756.17	3,081,524.76	2,704,636.11	3,284,347.08	202,822.32	6.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,776,777.34</b>	<b>4,930,712.93</b>	<b>3,101,422.64</b>	<b>4,581,194.37</b>	<b>(349,518.56)</b>	<b>-7.1%</b>
<b>TOTAL, REVENUES</b>			<b>141,768,273.87</b>	<b>145,754,933.19</b>	<b>80,956,238.26</b>	<b>145,540,192.63</b>	<b>(214,740.56)</b>	<b>-0.1%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	41,598,682.25	44,016,942.16	25,091,838.24	44,340,582.95	(323,640.79)	-0.7%
Certificated Pupil Support Salaries		1200	1,332,913.23	5,472,647.85	788,697.09	5,556,153.99	(83,506.14)	-1.5%
Certificated Supervisors' and Administrators' Salaries		1300	5,627,075.82	5,474,215.06	2,855,446.31	4,753,197.52	721,017.54	13.2%
Other Certificated Salaries		1900	832,818.24	887,756.74	337,443.54	838,533.01	49,223.73	5.5%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>49,391,489.54</b>	<b>55,851,561.81</b>	<b>29,073,425.18</b>	<b>55,488,467.47</b>	<b>363,094.34</b>	<b>0.7%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	950,947.97	1,066,328.19	522,254.50	1,069,826.84	(3,498.65)	-0.3%
Classified Support Salaries		2200	5,541,193.70	5,496,480.72	2,626,234.74	5,139,815.90	356,664.82	6.5%
Classified Supervisors' and Administrators' Salaries		2300	1,850,077.40	1,886,873.27	1,064,692.27	1,865,366.93	21,506.34	1.1%
Clerical, Technical and Office Salaries		2400	7,285,431.31	7,077,167.57	3,816,444.47	6,674,180.71	402,986.86	5.7%
Other Classified Salaries		2900	2,390,285.22	2,361,458.55	1,169,665.64	2,326,831.28	34,627.27	1.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>18,017,935.60</b>	<b>17,888,308.30</b>	<b>9,199,291.62</b>	<b>17,076,021.66</b>	<b>812,286.64</b>	<b>4.5%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	8,783,238.05	9,306,194.16	5,146,819.14	9,700,289.00	(394,094.84)	-4.2%
PERS		3201-3202	4,155,820.55	4,193,089.37	2,310,454.98	4,153,633.47	39,455.90	0.9%
OASDI/Medicare/Alternative		3301-3302	1,985,904.00	2,027,816.83	1,157,984.22	2,181,922.66	(154,105.83)	-7.6%
Health and Welfare Benefits		3401-3402	8,214,815.48	8,593,292.60	3,922,900.73	8,064,584.82	528,707.78	6.2%
Unemployment Insurance		3501-3502	31,797.69	33,566.72	19,353.16	34,642.52	(1,075.80)	-3.2%
Workers' Compensation		3601-3602	1,161,497.41	1,229,119.26	709,607.06	1,269,181.95	(40,062.69)	-3.3%
OPEB, Allocated		3701-3702	2,238,091.17	2,217,815.20	1,056,494.52	2,217,815.20	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	688,908.02	680,671.83	311,378.66	656,406.58	24,265.25	3.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			27,260,072.37	28,281,565.97	14,634,992.47	28,278,476.20	3,089.77	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	208.00	0.00	886.00	(678.00)	-326.0%
Books and Other Reference Materials		4200	0.00	2,129.72	396.75	2,195.60	(65.88)	-3.1%
Materials and Supplies		4300	4,016,413.00	4,356,176.34	1,289,622.92	4,288,354.60	67,821.74	1.6%
Noncapitalized Equipment		4400	696,600.00	561,087.64	181,795.27	429,476.13	131,611.51	23.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,713,013.00	4,919,601.70	1,471,814.94	4,720,912.33	198,689.37	4.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	155,000.00	177,548.14	76,421.53	196,748.85	(19,200.71)	-10.8%
Dues and Memberships		5300	96,950.00	98,018.78	44,939.00	89,157.06	8,861.72	9.0%
Insurance		5400-5450	2,179,385.61	2,609,762.39	2,609,762.39	2,609,762.39	0.00	0.0%
Operations and Housekeeping Services		5500	4,939,061.99	4,954,063.57	2,805,756.42	5,023,224.64	(69,161.07)	-1.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	489,855.34	539,623.58	148,101.91	581,751.47	(42,127.89)	-7.8%
Transfers of Direct Costs		5710	(109,750.00)	(165,055.00)	(102,982.83)	(215,204.84)	50,149.84	-30.4%
Transfers of Direct Costs - Interfund		5750	(462,100.00)	(462,100.00)	577.39	(458,317.61)	(3,782.39)	0.8%
Professional/Consulting Services and Operating Expenditures		5800	3,760,393.30	5,685,079.36	3,007,187.35	5,867,596.48	(182,517.12)	-3.2%
Communications		5900	415,000.00	416,675.00	47,784.47	229,294.58	187,380.42	45.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,463,796.24	13,853,615.82	8,637,547.63	13,924,013.02	(70,397.20)	-0.5%
<b>CAPITAL OUTLAY</b>								
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	125,000.00	768,984.85	32,599.85	32,599.85	736,385.00	95.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	93,000.00	95,884.62	75,066.35	450,129.40	(354,244.78)	-369.4%
Equipment Replacement		6500	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			258,000.00	904,869.47	107,666.20	522,729.25	382,140.22	42.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements								
		7110	0.00	0.00	0.00	0.00	0.00	0.0%
		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
		7141	0.00	0.00	0.00	0.00	0.00	0.0%
		7142	75,000.00	75,000.00	53,130.00	75,000.00	0.00	0.0%
		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
		7211	0.00	0.00	0.00	0.00	0.00	0.0%
		7212	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs		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)			75,000.00	75,000.00	53,130.00	75,000.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(438,457.86)	(626,050.55)	(280.00)	(628,963.96)	2,913.41	-0.5%
Transfers of Indirect Costs - Interfund		7350	(325,000.00)	(255,000.00)	0.00	(268,302.52)	13,302.52	-5.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(763,457.86)	(881,050.55)	(280.00)	(897,266.48)	16,215.93	-1.8%
TOTAL, EXPENDITURES			110,415,848.89	120,893,472.52	63,177,588.04	119,188,353.45	1,705,119.07	1.4%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	39,128.49	34,150.14	0.00	34,150.14	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			39,128.49	34,150.14	0.00	34,150.14	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	35,000.00	35,000.00	0.00	35,000.00	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			35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(42,412,442.70)	(38,338,051.57)	0.00	(38,392,289.38)	(54,237.81)	0.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(42,412,442.70)	(38,338,051.57)	0.00	(38,392,289.38)	(54,237.81)	0.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(42,408,314.21)	(38,338,901.43)	0.00	(38,393,139.24)	(54,237.81)	0.1%

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,002,715.00	1,002,715.00	0.00	1,002,715.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,496,423.97	8,974,818.96	2,616,932.96	9,329,193.37	354,374.41	3.9%
3) Other State Revenue		8300-8599	29,512,647.62	38,732,273.24	17,687,697.59	39,541,114.95	808,841.71	2.1%
4) Other Local Revenue		8600-8799	10,548,334.23	11,909,507.82	6,718,983.61	12,964,691.65	1,055,183.83	8.9%
5) TOTAL, REVENUES			48,560,120.82	60,619,315.02	27,023,614.16	62,837,714.97		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	30,382,004.13	25,713,646.71	16,964,606.48	24,980,905.96	732,740.75	2.8%
2) Classified Salaries		2000-2999	19,249,542.35	23,350,786.10	12,103,525.52	23,217,634.41	133,151.69	0.6%
3) Employee Benefits		3000-3999	29,539,159.75	31,483,363.04	12,278,419.22	31,648,302.82	(164,939.78)	-0.5%
4) Books and Supplies		4000-4999	4,942,941.39	6,100,021.88	1,050,369.53	5,682,054.25	417,967.63	6.9%
5) Services and Other Operating Expenditures		5000-5999	6,183,524.28	6,919,322.04	4,284,659.38	7,382,525.75	(463,203.71)	-6.7%
6) Capital Outlay		6000-6999	3,217,992.50	3,917,819.13	1,353,864.52	3,941,266.24	(23,447.11)	-0.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	438,457.86	626,050.55	280.00	628,963.96	(2,913.41)	-0.5%
9) TOTAL, EXPENDITURES			93,953,622.26	98,111,009.45	48,035,724.65	97,481,653.39		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(45,393,501.44)	(37,491,694.43)	(21,012,110.49)	(34,643,938.42)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	42,412,442.70	38,338,051.57	0.00	38,392,289.38	54,237.81	0.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			42,412,442.70	38,338,051.57	0.00	38,392,289.38		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,981,058.74)	846,357.14	(21,012,110.49)	3,748,350.96		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,008,988.61	11,008,988.61		11,008,988.61	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,008,988.61	11,008,988.61		11,008,988.61		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,008,988.61	11,008,988.61		11,008,988.61		
2) Ending Balance, June 30 (E + F1e)			8,027,929.87	11,855,345.75		14,757,339.57		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	8,027,929.87	11,855,345.75		14,757,339.57		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	1,002,715.00	1,002,715.00	0.00	1,002,715.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,002,715.00	1,002,715.00	0.00	1,002,715.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,850,969.00	2,868,106.26	17,137.26	2,880,551.67	12,445.41	0.4%
Special Education Discretionary Grants		8182	333,080.00	335,522.00	(671.00)	335,522.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	2,751,975.00	3,545,568.68	1,103,059.68	3,615,133.68	69,565.00	2.0%
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	375,291.00	664,802.39	139,952.39	664,536.39	(266.00)	0.0%
Title III, Immigrant Student Program	4201	8290	28,458.00	39,897.00	17,468.00	39,897.00	0.00	0.0%
Title III, English Learner Program	4203	8290	228,451.00	303,930.07	181,639.07	289,185.07	(14,745.00)	-4.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	219,583.00	482,905.89	143,927.89	489,947.89	7,042.00	1.5%
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	708,616.97	734,086.67	1,014,419.67	1,014,419.67	280,333.00	38.2%
<b>TOTAL, FEDERAL REVENUE</b>			<b>7,496,423.97</b>	<b>8,974,818.96</b>	<b>2,616,932.96</b>	<b>9,329,193.37</b>	<b>354,374.41</b>	<b>3.9%</b>
<b>OTHER STATE REVENUE</b>								
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	949,626.00	949,626.00	539,966.00	949,626.00	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	836,473.39	837,553.48	0.00	837,553.48	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	8,170,106.23	14,136,078.00	7,774,843.00	14,136,078.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	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)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	63,275.00	20,791.00	11,626.00	20,791.00	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	1,697,822.00	1,906,783.00	1,048,728.00	1,906,783.00	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	17,795,345.00	20,881,441.76	8,312,534.59	21,690,283.47	808,841.71	3.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>29,512,647.62</b>	<b>38,732,273.24</b>	<b>17,687,697.59</b>	<b>39,541,114.95</b>	<b>808,841.71</b>	<b>2.1%</b>
<b>OTHER LOCAL REVENUE</b>								
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	35,000.00	35,000.00	32,244.88	65,000.00	30,000.00	85.7%
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	1,340,437.23	1,334,011.18	0.00	1,334,011.18	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	992,546.00	2,350,222.64	1,979,712.73	3,275,033.47	924,810.83	39.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	8,180,351.00	8,190,274.00	4,707,026.00	8,290,647.00	100,373.00	1.2%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>10,548,334.23</b>	<b>11,909,507.82</b>	<b>6,718,983.61</b>	<b>12,964,691.65</b>	<b>1,055,183.83</b>	<b>8.9%</b>
<b>TOTAL, REVENUES</b>			<b>48,560,120.82</b>	<b>60,619,315.02</b>	<b>27,023,614.16</b>	<b>62,837,714.97</b>	<b>2,218,399.95</b>	<b>3.7%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	17,074,259.68	16,970,976.44	9,129,123.76	15,771,056.62	1,199,919.82	7.1%
Certificated Pupil Support Salaries		1200	10,437,900.02	6,046,179.12	5,595,260.25	5,415,430.81	630,748.31	10.4%
Certificated Supervisors' and Administrators' Salaries		1300	2,294,130.89	2,490,408.48	1,890,010.32	3,405,215.86	(914,807.38)	-36.7%
Other Certificated Salaries		1900	575,713.54	206,082.67	350,212.15	389,202.67	(183,120.00)	-88.9%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>30,382,004.13</b>	<b>25,713,646.71</b>	<b>16,964,606.48</b>	<b>24,980,905.96</b>	<b>732,740.75</b>	<b>2.8%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	11,001,012.31	11,420,544.39	6,255,976.23	11,663,651.86	(243,107.47)	-2.1%
Classified Support Salaries		2200	3,253,995.36	3,265,593.15	1,905,352.41	3,308,933.52	(43,340.37)	-1.3%
Classified Supervisors' and Administrators' Salaries		2300	789,863.62	675,313.77	389,136.73	672,238.73	3,075.04	0.5%
Clerical, Technical and Office Salaries		2400	1,846,776.35	2,006,934.17	673,240.83	2,063,712.65	(56,778.48)	-2.8%
Other Classified Salaries		2900	2,357,894.71	5,982,400.62	2,879,819.32	5,509,097.65	473,302.97	7.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>19,249,542.35</b>	<b>23,350,786.10</b>	<b>12,103,525.52</b>	<b>23,217,634.41</b>	<b>133,151.69</b>	<b>0.6%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	12,929,858.30	13,067,719.34	3,154,547.68	13,396,911.17	(329,191.83)	-2.5%
PERS		3201-3202	4,850,313.01	5,454,712.95	2,939,593.84	5,533,179.14	(78,466.19)	-1.4%
OASDI/Medicare/Alternative		3301-3302	1,868,242.74	2,161,823.91	1,203,136.56	2,186,621.04	(24,797.13)	-1.1%
Health and Welfare Benefits		3401-3402	7,828,198.42	8,449,692.10	3,797,710.66	7,924,751.34	524,940.76	6.2%
Unemployment Insurance		3501-3502	23,408.47	29,814.30	14,917.09	26,507.79	3,306.51	11.1%
Workers' Compensation		3601-3602	854,882.41	965,869.07	543,132.21	967,606.44	(1,737.37)	-0.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,184,256.40	1,353,731.37	625,381.18	1,612,725.90	(258,994.53)	-19.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>29,539,159.75</b>	<b>31,483,363.04</b>	<b>12,278,419.22</b>	<b>31,648,302.82</b>	<b>(164,939.78)</b>	<b>-0.5%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	2,617,353.66	2,245,614.82	207,566.18	2,183,432.64	62,182.18	2.8%
Books and Other Reference Materials		4200	0.00	1,524.63	1,572.35	1,604.65	(80.02)	-5.2%
Materials and Supplies		4300	2,158,287.73	3,665,875.85	749,658.40	3,342,978.37	322,897.48	8.8%
Noncapitalized Equipment		4400	167,300.00	187,006.58	91,572.60	154,038.59	32,967.99	17.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,942,941.39</b>	<b>6,100,021.88</b>	<b>1,050,369.53</b>	<b>5,682,054.25</b>	<b>417,967.63</b>	<b>6.9%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	149,361.54	195,693.00	86,464.65	172,922.64	22,770.36	11.6%
Dues and Memberships		5300	1,000.00	1,000.00	1,010.00	1,010.00	(10.00)	-1.0%
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	32,800.00	37,333.15	(9,303.46)	16,008.15	21,325.00	57.1%
Transfers of Direct Costs		5710	109,750.00	165,055.00	102,982.83	215,204.84	(50,149.84)	-30.4%
Transfers of Direct Costs - Interfund		5750	50,000.00	51,000.00	0.00	26,000.00	25,000.00	49.0%
Professional/Consulting Services and Operating Expenditures		5800	5,833,112.74	6,461,740.89	4,100,560.17	6,944,380.12	(482,639.23)	-7.5%
Communications		5900	7,500.00	7,500.00	2,945.19	7,000.00	500.00	6.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>6,183,524.28</b>	<b>6,919,322.04</b>	<b>4,284,659.38</b>	<b>7,382,525.75</b>	<b>(463,203.71)</b>	<b>-6.7%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,109,819.50	3,718,844.76	1,263,063.15	3,734,754.76	(15,910.00)	-0.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	6,500.00	97,301.37	90,801.37	104,838.48	(7,537.11)	-7.7%
Equipment Replacement		6500	101,673.00	101,673.00	0.00	101,673.00	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>3,217,992.50</b>	<b>3,917,819.13</b>	<b>1,353,864.52</b>	<b>3,941,266.24</b>	<b>(23,447.11)</b>	<b>-0.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements								
		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools								
		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools								
		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices								
		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs								
		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools								
		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices								
		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs								
		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools								
	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices								
	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs								
	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools								
	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices								
	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	438,457.86	626,050.55	280.00	628,963.96	(2,913.41)	-0.5%
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			438,457.86	626,050.55	280.00	628,963.96	(2,913.41)	-0.5%
TOTAL, EXPENDITURES			93,953,622.26	98,111,009.45	48,035,724.65	97,481,653.39	629,356.06	0.6%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	42,412,442.70	38,338,051.57	0.00	38,392,289.38	54,237.81	0.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			42,412,442.70	38,338,051.57	0.00	38,392,289.38	54,237.81	0.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			42,412,442.70	38,338,051.57	0.00	38,392,289.38	(54,237.81)	-0.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	135,759,836.00	137,575,258.00	75,641,707.37	137,707,483.00	132,225.00	0.1%
2) Federal Revenue		8100-8299	7,496,423.97	8,974,818.96	2,616,932.96	9,329,193.37	354,374.41	3.9%
3) Other State Revenue		8300-8599	33,747,023.15	42,983,950.50	19,900,805.84	43,795,345.21	811,394.71	1.9%
4) Other Local Revenue		8600-8799	13,325,111.57	16,840,220.75	9,820,406.25	17,545,886.02	705,665.27	4.2%
5) TOTAL, REVENUES			190,328,394.69	206,374,248.21	107,979,852.42	208,377,907.60		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	79,773,493.67	81,565,208.52	46,038,031.66	80,469,373.43	1,095,835.09	1.3%
2) Classified Salaries		2000-2999	37,267,477.95	41,239,094.40	21,302,817.14	40,293,656.07	945,438.33	2.3%
3) Employee Benefits		3000-3999	56,799,232.12	59,764,929.01	26,913,411.69	59,926,779.02	(161,850.01)	-0.3%
4) Books and Supplies		4000-4999	9,655,954.39	11,019,623.58	2,522,184.47	10,402,966.58	616,657.00	5.6%
5) Services and Other Operating Expenditures		5000-5999	17,647,320.52	20,772,937.86	12,922,207.01	21,306,538.77	(533,600.91)	-2.6%
6) Capital Outlay		6000-6999	3,475,992.50	4,822,688.60	1,461,530.72	4,463,995.49	358,693.11	7.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	75,000.00	75,000.00	53,130.00	75,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(325,000.00)	(255,000.00)	0.00	(268,302.52)	13,302.52	-5.2%
9) TOTAL, EXPENDITURES			204,369,471.15	219,004,481.97	111,213,312.69	216,670,006.84		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(14,041,076.46)	(12,630,233.76)	(3,233,460.27)	(8,292,099.24)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	39,128.49	34,150.14	0.00	34,150.14	0.00	0.0%
b) Transfers Out		7600-7629	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,128.49	(849.86)	0.00	(849.86)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(14,036,947.97)	(12,631,083.62)	(3,233,460.27)	(8,292,949.10)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	47,348,589.75	47,348,589.75		47,348,589.75	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)			47,348,589.75	47,348,589.75		47,348,589.75		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,348,589.75	47,348,589.75		47,348,589.75		
2) Ending Balance, June 30 (E + F1e)			33,311,641.78	34,717,506.13		39,055,640.65		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	15,000.00	15,000.00		15,000.00		
Stores		9712	211,343.00	211,343.00		211,343.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	8,027,929.87	11,855,345.75		14,757,339.57		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	18,925,175.26	16,061,737.40		17,570,807.87		
BOARD REQUIRED ADDITIONAL 2%	0000	9760	4,088,129.10					
DECLINING ENROLLMENT	0000	9760	14,837,046.16					
BOARD REQUIRED ADDITIONAL 2%	0000	9760		4,382,719.99				
DECLINING ENROLLMENT	0000	9760		11,679,017.41				
BOARD REQUIRED ADDITIONAL 2%	0000	9760				4,334,100.14		
DECLINING ENROLLMENT	0000	9760				13,236,707.73		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,132,193.65	6,574,079.98		6,501,150.21		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	68,903,371.00	67,512,200.00	37,263,533.00	67,695,801.00	183,601.00	0.3%
Education Protection Account State Aid - Current Year		8012	19,459,015.00	21,479,897.00	11,946,215.00	21,498,332.00	18,435.00	0.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	197,087.00	194,825.00	97,405.74	194,825.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	43,715,663.00	44,985,135.00	24,246,921.95	44,985,135.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,485,686.00	1,542,788.00	1,502,092.98	1,542,788.00	0.00	0.0%
Prior Years' Taxes		8043	(5,154.00)	6,285.00	(921.34)	6,285.00	0.00	0.0%
Supplemental Taxes		8044	1,685,878.00	1,718,602.00	865,403.47	1,718,602.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	19,169.00	(187,261.00)	0.00	(187,261.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,038,495.00	1,104,216.00	602,324.90	1,104,216.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			136,499,210.00	138,356,687.00	76,522,975.70	138,558,723.00	202,036.00	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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,742,089.00)	(1,784,144.00)	(881,268.33)	(1,853,955.00)	(69,811.00)	3.9%
Property Taxes Transfers		8097	1,002,715.00	1,002,715.00	0.00	1,002,715.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>135,759,836.00</b>	<b>137,575,258.00</b>	<b>75,641,707.37</b>	<b>137,707,483.00</b>	<b>132,225.00</b>	<b>0.1%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,850,969.00	2,868,106.26	17,137.26	2,880,551.67	12,445.41	0.4%
Special Education Discretionary Grants		8182	333,080.00	335,522.00	(671.00)	335,522.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
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	2,751,975.00	3,545,568.68	1,103,059.68	3,615,133.68	69,565.00	2.0%
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	375,291.00	664,802.39	139,952.39	664,536.39	(266.00)	0.0%
Title III, Immigrant Student Program	4201	8290	28,458.00	39,897.00	17,468.00	39,897.00	0.00	0.0%
Title III, English Learner Program	4203	8290	228,451.00	303,930.07	181,639.07	289,185.07	(14,745.00)	-4.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	219,583.00	482,905.89	143,927.89	489,947.89	7,042.00	1.5%
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	708,616.97	734,086.67	1,014,419.67	1,014,419.67	280,333.00	38.2%
<b>TOTAL, FEDERAL REVENUE</b>			<b>7,496,423.97</b>	<b>8,974,818.96</b>	<b>2,616,932.96</b>	<b>9,329,193.37</b>	<b>354,374.41</b>	<b>3.9%</b>
<b>OTHER STATE REVENUE</b>								
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	949,626.00	949,626.00	539,966.00	949,626.00	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	379,175.00	379,175.00	381,728.00	381,728.00	2,553.00	0.7%
Lottery - Unrestricted and Instructional Materials		8560	2,784,844.35	2,778,226.17	786,779.89	2,778,226.17	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other 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	8,170,106.23	14,136,078.00	7,774,843.00	14,136,078.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	63,275.00	20,791.00	11,626.00	20,791.00	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	1,697,822.00	1,906,783.00	1,048,728.00	1,906,783.00	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	19,702,174.57	22,813,271.33	9,357,134.95	23,622,113.04	808,841.71	3.5%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>33,747,023.15</b>	<b>42,983,950.50</b>	<b>19,900,805.84</b>	<b>43,795,345.21</b>	<b>811,394.71</b>	<b>1.9%</b>
<b>OTHER LOCAL REVENUE</b>								
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	35,000.00	35,000.00	32,244.88	65,000.00	30,000.00	85.7%
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	3,758.00	9,780.55	9,780.55	6,022.55	160.3%
Leases and Rentals		8650	20,000.00	20,000.00	19,890.68	35,000.00	15,000.00	75.0%
Interest		8660	1,786,848.00	1,786,848.00	385,444.30	1,233,746.47	(553,101.53)	-31.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	259,476.00	0.00	(18,329.00)	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,379,019.40	1,372,593.35	0.00	1,352,331.45	(20,261.90)	-1.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,115.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,663,302.17	5,431,747.40	4,684,348.84	6,559,380.55	1,127,633.15	20.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	8,180,351.00	8,190,274.00	4,707,026.00	8,290,647.00	100,373.00	1.2%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>13,325,111.57</b>	<b>16,840,220.75</b>	<b>9,820,406.25</b>	<b>17,545,886.02</b>	<b>705,665.27</b>	<b>4.2%</b>
<b>TOTAL, REVENUES</b>			<b>190,328,394.69</b>	<b>206,374,248.21</b>	<b>107,979,852.42</b>	<b>208,377,907.60</b>	<b>2,003,659.39</b>	<b>1.0%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	58,672,941.93	60,987,918.60	34,220,962.00	60,111,639.57	876,279.03	1.4%
Certificated Pupil Support Salaries		1200	11,770,813.25	11,518,826.97	6,383,957.34	10,971,584.80	547,242.17	4.8%
Certificated Supervisors' and Administrators' Salaries		1300	7,921,206.71	7,964,623.54	4,745,456.63	8,158,413.38	(193,789.84)	-2.4%
Other Certificated Salaries		1900	1,408,531.78	1,093,839.41	687,655.69	1,227,735.68	(133,896.27)	-12.2%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>79,773,493.67</b>	<b>81,565,208.52</b>	<b>46,038,031.66</b>	<b>80,469,373.43</b>	<b>1,095,835.09</b>	<b>1.3%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	11,951,960.28	12,486,872.58	6,778,230.73	12,733,478.70	(246,606.12)	-2.0%
Classified Support Salaries		2200	8,795,189.06	8,762,073.87	4,531,587.15	8,448,749.42	313,324.45	3.6%
Classified Supervisors' and Administrators' Salaries		2300	2,639,941.02	2,562,187.04	1,453,829.00	2,537,605.66	24,581.38	1.0%
Clerical, Technical and Office Salaries		2400	9,132,207.66	9,084,101.74	4,489,685.30	8,737,893.36	346,208.38	3.8%
Other Classified Salaries		2900	4,748,179.93	8,343,859.17	4,049,484.96	7,835,928.93	507,930.24	6.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>37,267,477.95</b>	<b>41,239,094.40</b>	<b>21,302,817.14</b>	<b>40,293,656.07</b>	<b>945,438.33</b>	<b>2.3%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	21,713,096.35	22,373,913.50	8,301,366.82	23,097,200.17	(723,286.67)	-3.2%
PERS		3201-3202	9,006,133.56	9,647,802.32	5,250,048.82	9,686,812.61	(39,010.29)	-0.4%
OASDI/Medicare/Alternative		3301-3302	3,854,146.74	4,189,640.74	2,361,120.78	4,368,543.70	(178,902.96)	-4.3%
Health and Welfare Benefits		3401-3402	16,043,013.90	17,042,984.70	7,720,611.39	15,989,336.16	1,053,648.54	6.2%
Unemployment Insurance		3501-3502	55,206.16	63,381.02	34,270.25	61,150.31	2,230.71	3.5%
Workers' Compensation		3601-3602	2,016,379.82	2,194,988.33	1,252,739.27	2,236,788.39	(41,800.06)	-1.9%
OPEB, Allocated		3701-3702	2,238,091.17	2,217,815.20	1,056,494.52	2,217,815.20	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	1,873,164.42	2,034,403.20	936,759.84	2,269,132.48	(234,729.28)	-11.5%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			56,799,232.12	59,764,929.01	26,913,411.69	59,926,779.02	(161,850.01)	-0.3%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	2,617,353.66	2,245,822.82	207,566.18	2,184,318.64	61,504.18	2.7%
Books and Other Reference Materials		4200	0.00	3,654.35	1,969.10	3,800.25	(145.90)	-4.0%
Materials and Supplies		4300	6,174,700.73	8,022,052.19	2,039,281.32	7,631,332.97	390,719.22	4.9%
Noncapitalized Equipment		4400	863,900.00	748,094.22	273,367.87	583,514.72	164,579.50	22.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,655,954.39	11,019,623.58	2,522,184.47	10,402,966.58	616,657.00	5.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	304,361.54	373,241.14	162,886.18	369,671.49	3,569.65	1.0%
Dues and Memberships		5300	97,950.00	99,018.78	45,949.00	90,167.06	8,851.72	8.9%
Insurance		5400-5450	2,179,385.61	2,609,762.39	2,609,762.39	2,609,762.39	0.00	0.0%
Operations and Housekeeping Services		5500	4,939,061.99	4,954,063.57	2,805,756.42	5,023,224.64	(69,161.07)	-1.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	522,655.34	576,956.73	138,798.45	597,759.62	(20,802.89)	-3.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(412,100.00)	(411,100.00)	577.39	(432,317.61)	21,217.61	-5.2%
Professional/Consulting Services and Operating Expenditures		5800	9,593,506.04	12,146,820.25	7,107,747.52	12,811,976.60	(665,156.35)	-5.5%
Communications		5900	422,500.00	424,175.00	50,729.66	236,294.58	187,880.42	44.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,647,320.52	20,772,937.86	12,922,207.01	21,306,538.77	(533,600.91)	-2.6%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,234,819.50	4,487,829.61	1,295,663.00	3,767,354.61	720,475.00	16.1%
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	99,500.00	193,185.99	165,867.72	554,967.88	(361,781.89)	-187.3%
Equipment Replacement		6500	141,673.00	141,673.00	0.00	141,673.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,475,992.50	4,822,688.60	1,461,530.72	4,463,995.49	358,693.11	7.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements								
		7110	0.00	0.00	0.00	0.00	0.00	0.0%
		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
		7141	0.00	0.00	0.00	0.00	0.00	0.0%
		7142	75,000.00	75,000.00	53,130.00	75,000.00	0.00	0.0%
		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
		7211	0.00	0.00	0.00	0.00	0.00	0.0%
		7212	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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)			75,000.00	75,000.00	53,130.00	75,000.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(325,000.00)	(255,000.00)	0.00	(268,302.52)	13,302.52	-5.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(325,000.00)	(255,000.00)	0.00	(268,302.52)	13,302.52	-5.2%
TOTAL, EXPENDITURES			204,369,471.15	219,004,481.97	111,213,312.69	216,670,006.84	2,334,475.13	1.1%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	39,128.49	34,150.14	0.00	34,150.14	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			39,128.49	34,150.14	0.00	34,150.14	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	35,000.00	35,000.00	0.00	35,000.00	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			35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>Long-Term Debt Proceeds</b>								
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
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		
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			4,128.49	(849.86)	0.00	(849.86)	0.00	0.0%

Resource	Description	2025-26 Projected Totals
2600	Expanded Learning Opportunities Program	2,722,520.95
3311	Special Ed: IDEA Local Assistance, Part B, Sec 611, Private School ISPs	79,241.78
3317	Special Ed: IDEA Preschool Grants, Part B, Sec 619, Private School ISPs	4,884.00
6019	Student Support and Professional Development Discretionary Block Grant (SSPDDBG)	3,042,660.40
6211	Literacy Coaches and Reading Specialists Grant Program	584,441.00
6300	Lottery: Instructional Materials	2,727,186.05
6332	CA Community Schools Partnership Act - Implementation Grant	255,000.00
6546	Mental Health-Related Services	441,979.87
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	178,718.25
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,723,417.21
7399	LCFF Equity Multiplier	522,810.00
7810	Other Restricted State	36,713.30
9010	Other Restricted Local	2,437,766.76
Total, Restricted Balance		14,757,339.57

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

**1A. Calculating the District's ADA Variances**

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

Estimated Funded ADA

Fiscal Year		First Interim	Second Interim	Percent Change	Status
		Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form A1, Lines A4 and C4)		
Current Year (2025-26)	District Regular	9,886.11	9,884.11	0.0%	Met
	Charter School	0.00	0.00		
	<b>Total ADA</b>	<b>9,886.11</b>	<b>9,884.11</b>		
1st Subsequent Year (2026-27)	District Regular	9,818.30	9,875.57	.6%	Met
	Charter School				
	<b>Total ADA</b>	<b>9,818.30</b>	<b>9,875.57</b>		
2nd Subsequent Year (2027-28)	District Regular	9,750.45	9,828.43	.8%	Met
	Charter School				
	<b>Total ADA</b>	<b>9,750.45</b>	<b>9,828.43</b>		

**1B. Comparison of District ADA to the Standard**

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

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

**Explanation:**  
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CALPADS/Projected		
<b>Current Year (2025-26)</b>				
District Regular	10,461.00	10,459.00		
Charter School				
<b>Total Enrollment</b>	<b>10,461.00</b>	<b>10,459.00</b>	<b>0.0%</b>	<b>Met</b>
<b>1st Subsequent Year (2026-27)</b>				
District Regular	10,411.00	10,409.00		
Charter School				
<b>Total Enrollment</b>	<b>10,411.00</b>	<b>10,409.00</b>	<b>0.0%</b>	<b>Met</b>
<b>2nd Subsequent Year (2027-28)</b>				
District Regular	10,361.00	10,359.00		
Charter School				
<b>Total Enrollment</b>	<b>10,361.00</b>	<b>10,359.00</b>	<b>0.0%</b>	<b>Met</b>

**2B. Comparison of District Enrollment to the Standard**

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

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

**Explanation:**  
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CALPADS Actual (Form 01CSI, Item 3A)	
Third Prior Year (2022-23)			
District Regular	9,781	11,144	
Charter School			
<b>Total ADA/Enrollment</b>	<b>9,781</b>	<b>11,144</b>	<b>87.8%</b>
Second Prior Year (2023-24)			
District Regular	9,923	11,032	
Charter School			
<b>Total ADA/Enrollment</b>	<b>9,923</b>	<b>11,032</b>	<b>89.9%</b>
First Prior Year (2024-25)			
District Regular	9,765	10,469	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>9,765</b>	<b>10,469</b>	<b>93.3%</b>
Historical Average Ratio:			90.3%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>90.8%</b>

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CALPADS/Projected (Criterion 2, Item 2A)		
Current Year (2025-26)				
District Regular	9,876	10,459		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>9,876</b>	<b>10,459</b>	<b>94.4%</b>	<b>Not Met</b>
1st Subsequent Year (2026-27)				
District Regular	9,828	10,409		
Charter School				
<b>Total ADA/Enrollment</b>	<b>9,828</b>	<b>10,409</b>	<b>94.4%</b>	<b>Not Met</b>
2nd Subsequent Year (2027-28)				
District Regular	9,781	10,359		
Charter School				
<b>Total ADA/Enrollment</b>	<b>9,781</b>	<b>10,359</b>	<b>94.4%</b>	<b>Not Met</b>

---

---

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

---

---

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

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

**Explanation:**  
(required if NOT met)

The ratio of enrollment to ADA from 2025-26 to 2027-28 is based on the current 2025-26 ratio of ADA to enrollment.

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2025-26)	138,356,687.00		
1st Subsequent Year (2026-27)	141,096,073.00	141,351,493.00	.2%	Met
2nd Subsequent Year (2027-28)	144,703,913.00	144,751,698.00	0.0%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:  
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2022-23)	89,203,158.59	
Second Prior Year (2023-24)	102,168,681.34	118,151,312.33	86.5%
First Prior Year (2024-25)	104,598,511.95	121,514,158.83	86.1%
	Historical Average Ratio:		86.4%

  

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>83.4% to 89.4%</b>	<b>83.4% to 89.4%</b>	<b>83.4% to 89.4%</b>

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01I, Objects 1000- 3999)	Total Expenditures (Form 01I, Objects 1000- 7499)		
	Current Year (2025-26)	100,842,965.33		
1st Subsequent Year (2026-27)	102,712,029.00	115,358,899.00	89.0%	Met
2nd Subsequent Year (2027-28)	104,067,016.00	115,960,450.00	89.7%	Not Met

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

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

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

**Explanation:**  
(required if NOT met)

Benefit costs have been increasing significantly, and these increases have been included in the projections.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Current Year (2025-26)	8,974,818.96	9,329,193.37	3.9%	No
1st Subsequent Year (2026-27)	6,871,486.00	6,933,082.00	.9%	No
2nd Subsequent Year (2027-28)	6,871,486.00	6,933,082.00	.9%	No

Explanation:  
(required if Yes)

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

Current Year (2025-26)	42,983,950.50	43,795,345.21	1.9%	No
1st Subsequent Year (2026-27)	37,365,671.00	42,636,079.00	14.1%	Yes
2nd Subsequent Year (2027-28)	37,361,395.00	37,610,992.00	.7%	No

Explanation:  
(required if Yes)

Increase in the 1st subsequent year is due to a new student support and professional block grant.

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

Current Year (2025-26)	16,915,170.02	17,545,886.02	3.7%	No
1st Subsequent Year (2026-27)	14,619,520.00	13,365,766.00	-8.6%	Yes
2nd Subsequent Year (2027-28)	14,238,020.00	12,978,600.00	-8.8%	Yes

Explanation:  
(required if Yes)

In the 1st and 2nd subsequent years, the district is setting up a separate fund for dental and vision self insurance payments.

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

Current Year (2025-26)	11,093,513.85	10,402,966.58	-6.2%	Yes
1st Subsequent Year (2026-27)	10,291,307.00	9,733,610.00	-5.4%	Yes
2nd Subsequent Year (2027-28)	7,461,974.00	7,057,151.00	-5.4%	Yes

Explanation:  
(required if Yes)

Reductions in the current year, 1st, and 2nd subsequent year due to shifts from materials and supplies to services and other operating expenditures.

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

Current Year (2025-26)	20,772,937.86	21,306,538.77	2.6%	No
1st Subsequent Year (2026-27)	20,943,772.00	19,867,325.00	-5.1%	Yes
2nd Subsequent Year (2027-28)	21,094,625.00	19,995,564.00	-5.2%	Yes

Explanation:  
(required if Yes)

Increases due to shifts from materials and supplies. Self funded vision and dental expenditures were shifted into a new fund in 1st and 2nd subsequent years.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2025-26)	68,873,939.48	70,670,424.60	2.6%	Met
1st Subsequent Year (2026-27)	58,856,677.00	62,934,927.00	6.9%	Not Met
2nd Subsequent Year (2027-28)	58,470,901.00	57,522,674.00	-1.6%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2025-26)	31,866,451.71	31,709,505.35	-.5%	Met
1st Subsequent Year (2026-27)	31,235,079.00	29,600,935.00	-5.2%	Not Met
2nd Subsequent Year (2027-28)	28,556,599.00	27,052,715.00	-5.3%	Not Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

**Explanation:**

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

Increase in the 1st subsequent year is due to a new student support and professional block grant.

**Explanation:**

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

In the 1st and 2nd subsequent years, the district is setting up a separate fund for dental and vision self insurance payments.

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

**Explanation:**

Books and Supplies  
(linked from 6A  
if NOT met)

Reductions in the current year, 1st, and 2nd subsequent year due to shifts from materials and supplies to services and other operating expenditures.

**Explanation:**

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

Increases due to shifts from materials and supplies. Self funded vision and dental expenditures were shifted into a new fund in 1st and 2nd subsequent years.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Second Interim Contribution		Status
	Required Minimum Contribution	Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	6,501,150.21	7,023,025.26	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		7,023,025.26	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Available Reserve Percentages (Criterion 10C, Line 9)	4.0%	4.1%	4.1%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>1.3%</b>	<b>1.4%</b>	<b>1.4%</b>

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Current Year (2025-26)	(12,041,300.06)	119,223,353.45	10.1%
1st Subsequent Year (2026-27)	(7,939,977.00)	115,393,899.00	6.9%	Not Met
2nd Subsequent Year (2027-28)	(7,201,353.00)	115,995,450.00	6.2%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

**Explanation:**  
(required if NOT met)

The district is working on reducing the deficit. There was \$6 million in budget savings that were identified and implemented in the 25/26 budget year. Additional savings will be considered in future years as needed to eliminate the deficit.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2025-26)	39,055,640.65	Met
1st Subsequent Year (2026-27)	36,202,791.65	Met
2nd Subsequent Year (2027-28)	32,592,098.65	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2025-26)	31,014,443.00	Met

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

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

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

Explanation:  
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	9,876	9,828	9,781
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

No
----

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

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

---



---

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	216,705,006.84	206,320,639.00	205,057,881.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	216,705,006.84	206,320,639.00	205,057,881.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	6,501,150.21	6,189,619.17	6,151,736.43
6.	Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	<b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>6,501,150.21</b>	<b>6,189,619.17</b>	<b>6,151,736.43</b>

**10C. Calculating the District's Available Reserve Amount**

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
	(2025-26)	(2026-27)	(2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	6,501,150.21	6,189,619.00	6,151,736.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	2,208,712.38	2,208,712.38	2,208,712.38
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	8,709,862.59	8,398,331.38	8,360,448.38
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.02%	4.07%	4.08%
<b>District's Reserve Standard</b> <b>(Section 10B, Line 7):</b>	<b>6,501,150.21</b>	<b>6,189,619.17</b>	<b>6,151,736.43</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

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

**Explanation:**  
(required if NOT met)

---

---

**SUPPLEMENTAL INFORMATION**

---

---

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

**S1. Contingent Liabilities**

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

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

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

**S3. Temporary Interfund Borrowings**

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

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b>					
<b>(Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2025-26)	(38,338,051.57)	(38,392,289.38)	.1%	54,237.81	Met
1st Subsequent Year (2026-27)	(39,068,103.00)	(38,649,060.00)	-1.1%	(419,043.00)	Met
2nd Subsequent Year (2027-28)	(40,542,748.00)	(40,483,440.00)	-.1%	(59,308.00)	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2025-26)	34,150.14	34,150.14	0.0%	0.00	Met
1st Subsequent Year (2026-27)	34,150.00	34,150.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	34,150.00	34,150.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2025-26)	35,000.00	35,000.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	35,000.00	35,000.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	35,000.00	35,000.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

---

---

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

---

---

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

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

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

**Project Information:**  
(required if YES)

---

---

---

---

---

---

---

---

**S6. Long-term Commitments**

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2025
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	27	Fund 51 - Objects 8xxx	Fund 51 - Objects 74xx	11,577,922
Supp Early Retirement Program	3	Fund 01 - Objects 8xxx	Fund 01 - Object 5800	1,375,752
State School Building Loans				
Compensated Absences	1	Fund 01 - Objects 8xxx	Various Funds and Objects	1,036,304

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

<b>TOTAL:</b>				13,989,978



---

---

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

---

---

DATA ENTRY: Enter an explanation if Yes.

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

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

Increase in annual payment due to an increase in principal and interest due on general obligation bonds.

---

---

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

---

---

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

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

2 OPEB Liabilities	First Interim (Form 01CSI, Item S7A)		Second Interim
	a. Total OPEB liability	35,729,035.00	35,729,035.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00	
c. Total/Net OPEB liability (Line 2a minus Line 2b)	35,729,035.00	35,729,035.00	

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

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

3 OPEB Contributions	First Interim (Form 01CSI, Item S7A)		Second Interim
	a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2025-26)	3,090,129.00	3,090,129.00	
1st Subsequent Year (2026-27)	3,021,933.00	3,021,933.00	
2nd Subsequent Year (2027-28)	3,045,230.00	3,045,230.00	

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

Current Year (2025-26)	2,217,815.20	2,217,815.20
1st Subsequent Year (2026-27)	2,328,706.00	2,328,706.00
2nd Subsequent Year (2027-28)	2,445,141.00	2,445,141.00

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

Current Year (2025-26)	2,217,815.20	2,217,815.20
1st Subsequent Year (2026-27)	2,328,706.00	2,328,706.00
2nd Subsequent Year (2027-28)	2,445,141.00	2,445,141.00

d. Number of retirees receiving OPEB benefits

Current Year (2025-26)	155	155
1st Subsequent Year (2026-27)	155	155
2nd Subsequent Year (2027-28)	155	155

4. Comments:

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

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

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

2 Self-Insurance Liabilities	First Interim	
	(Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	0.00	0.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3 Self-Insurance Contributions	First Interim	
	(Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2025-26)	3,959,420.24	4,291,977.74
1st Subsequent Year (2026-27)	3,138,548.24	3,477,891.74
2nd Subsequent Year (2027-28)	3,687,206.24	4,027,272.74
b. Amount contributed (funded) for self-insurance programs		
Current Year (2025-26)	3,959,420.24	4,291,977.74
1st Subsequent Year (2026-27)	3,138,548.24	3,477,891.74
2nd Subsequent Year (2027-28)	3,687,206.24	4,027,272.74

4 Comments:

The district is a member of the San Diego County Office of Education Joint Powers Association self insurance pool. The district participates in the property and liability insurance and workers comp insurance. The reserves and risk levels, funding approach, and basis for valuation are determined by an actuary. The district is also self-funded for vision and dental insurance.

**S8. Status of Labor Agreements**

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

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

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

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

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

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

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

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

No

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

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	689.00	662.98	662.98	662.98

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

[ ]

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

[ ]

If Yes, date of Superintendent and CBO certification:

[ ]

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

n/a

If Yes, date of budget revision board adoption:

[ ]

4. Period covered by the agreement:

Begin Date: [ ]

End Date: [ ]

5. Salary settlement:

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

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

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

856,908
---------

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

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

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

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	7,731,418	8,504,560	9,355,015
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	10.0%	10.0%	10.0%

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

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

No		

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

If Yes, explain the nature of the new costs:

**Certificated (Non-management) Step and Column Adjustments**

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Yes	Yes	Yes
	708,054	717,962	723,617
	1.4%	1.4%	1.4%

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

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

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

**Certificated (Non-management) - Other**

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

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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

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

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

If No, continue with section S8B.

No
----

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	724.00	721.88	721.88	721.88

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

No
----

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

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

If No, complete questions 6 and 7.

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

Yes
-----

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

--

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


If Yes, date of Superintendent and CBO certification:

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

n/a
-----

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: 

--

End Date: 

--

5. Salary settlement:

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

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

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

542,023
---------

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

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

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

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

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes
8,418,287	9,260,116	10,186,127
100.0%	100.0%	100.0%
10.0%	10.0%	10.0%

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

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

No
----

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

--	--	--

If Yes, explain the nature of the new costs:

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

**Classified (Non-management) Step and Column Adjustments**

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

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes
233,304	236,424	238,994
1.3%	1.3%	1.3%

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

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

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

Yes	Yes	Yes
Yes	Yes	Yes

**Classified (Non-management) - Other**

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

---

---

---

---

---

---

---

---

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

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

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

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

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

If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	83.00	76.60	76.60	76.60

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Yes	Yes	Yes
	893,280	982,608	1,080,868
	100.0%	100.0%	100.0%
	10.0%	10.0%	10.0%

Management/Supervisor/Confidential

Step and Column Adjustments

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Yes	Yes	Yes
	52,061	52,789	53,244
	1.4%	1.4%	1.4%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Yes	Yes	Yes
	20,000	20,000	20,000
	0.0%	0.0%	0.0%

**S9. Status of Other Funds**

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

---

---

**S9A. Identification of Other Funds with Negative Ending Fund Balances**

---

---

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

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

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

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

---

---

---

---

---

---

---

---

---

**ADDITIONAL FISCAL INDICATORS**

---

---

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

- |   |                                  |
|---|----------------------------------|
| <b>A1.</b> Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)                                 | <input type="text" value="No"/>  |
| <b>A2.</b> Is the system of personnel position control independent from the payroll system?   | <input type="text" value="Yes"/> |
| <b>A3.</b> Is enrollment decreasing in both the prior and current fiscal years?   | <input type="text" value="Yes"/> |
| <b>A4.</b> Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?  | <input type="text" value="No"/>  |
| <b>A5.</b> Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | <input type="text" value="No"/>  |
| <b>A6.</b> Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?  | <input type="text" value="Yes"/> |
| <b>A7.</b> Is the district's financial system independent of the county office system?  | <input type="text" value="No"/>  |
| <b>A8.</b> Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)  | <input type="text" value="No"/>  |
| <b>A9.</b> Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?  | <input type="text" value="No"/>  |

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

**Comments:**  
(optional)

A6: District paid benefits end at age 65 in all cases with the exception of four retired superintendents who are currently receiving lifetime benefits under special board authorization.

---

---

End of School District Second Interim Criteria and Standards Review

---

---

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	9,886.11	9,886.11	9,875.57	9,884.11	(2.00)	0.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>4. Total, District Regular ADA</b> <b>(Sum of Lines A1 through A3)</b>	9,886.11	9,886.11	9,875.57	9,884.11	(2.00)	0.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	1.93	1.93	1.91	1.91	(.02)	-1.0%
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
<b>g. Total, District Funded County Program ADA</b> <b>(Sum of Lines A5a through A5f)</b>	1.93	1.93	1.91	1.91	(.02)	-1.0%
<b>6. TOTAL DISTRICT ADA</b> <b>(Sum of Line A4 and Line A5g)</b>	9,888.04	9,888.04	9,877.48	9,886.02	(2.02)	0.0%
<b>7. Adults in Correctional Facilities</b>					0.00	
<b>8. Charter School ADA</b> <b>(Enter Charter School ADA using</b> <b>Tab C. Charter School ADA)</b>						

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

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

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	136,704,768.00	2.04%	139,495,998.00	2.43%	142,887,649.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	4,254,230.26	.51%	4,275,787.00	1.40%	4,335,561.00
4. Other Local Revenues	8600-8799	4,581,194.37	(49.86%)	2,297,047.00	(12.05%)	2,020,177.00
5. Other Financing Sources						
a. Transfers In	8900-8929	34,150.14	0.00%	34,150.00	0.00%	34,150.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(38,392,289.38)	.67%	(38,649,060.00)	4.75%	(40,483,440.00)
6. Total (Sum lines A1 thru A5c)		107,182,053.39	.25%	107,453,922.00	1.25%	108,794,097.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				55,488,467.47		56,124,560.00
b. Step & Column Adjustment				765,740.85		774,518.93
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(129,648.32)		(892,629.93)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	55,488,467.47	1.15%	56,124,560.00	(.21%)	56,006,449.00
2. Classified Salaries						
a. Base Salaries				17,076,021.66		17,258,347.00
b. Step & Column Adjustment				225,403.49		227,810.18
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(43,078.15)		(41,336.18)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,076,021.66	1.07%	17,258,347.00	1.08%	17,444,821.00
3. Employee Benefits	3000-3999	28,278,476.20	3.72%	29,329,122.00	4.39%	30,615,746.00
4. Books and Supplies	4000-4999	4,720,912.33	(7.87%)	4,349,388.00	2.27%	4,448,135.00
5. Services and Other Operating Expenditures	5000-5999	13,924,013.02	(7.50%)	12,880,360.00	6.78%	13,753,091.00
6. Capital Outlay	6000-6999	522,729.25	141.94%	1,264,714.00	(55.48%)	563,109.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	75,000.00	3.08%	77,310.00	2.75%	79,436.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(897,266.48)	3.08%	(924,902.00)	2.75%	(950,337.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	35,000.00	0.00%	35,000.00	0.00%	35,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(5,000,000.00)		(6,000,000.00)
11. Total (Sum lines B1 thru B10)		119,223,353.45	(3.21%)	115,393,899.00	.52%	115,995,450.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(12,041,300.06)		(7,939,977.00)		(7,201,353.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		36,339,601.14		24,298,301.08		16,358,324.08
2. Ending Fund Balance (Sum lines C and D1)		24,298,301.08		16,358,324.08		9,156,971.08
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	226,343.00		226,343.00		226,343.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	17,570,807.87		9,942,362.08		2,778,892.08
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789	6,501,150.21		6,189,619.00		6,151,736.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		24,298,301.08		16,358,324.08		9,156,971.08
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,501,150.21		6,189,619.00		6,151,736.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	2,208,712.38		2,208,712.38		2,208,712.38
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		8,709,862.59		8,398,331.38		8,360,448.38

**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.

Adjustments to salaries due to enrollment and district priorities. There is a budget reduction of \$5,000,000 in 26/27 and an additional \$1,000,000 in 27/28 per SDCOE and the LMSV Board.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	1,002,715.00	0.00%	1,002,715.00	0.00%	1,002,715.00
2. Federal Revenues	8100-8299	9,329,193.37	(25.68%)	6,933,082.00	0.00%	6,933,082.00
3. Other State Revenues	8300-8599	39,541,114.95	(2.99%)	38,360,292.00	(13.26%)	33,275,431.00
4. Other Local Revenues	8600-8799	12,964,691.65	(14.62%)	11,068,719.00	(1.00%)	10,958,423.00
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	38,392,289.38	.67%	38,649,060.00	4.75%	40,483,440.00
6. Total (Sum lines A1 thru A5c)		101,230,004.35	(5.15%)	96,013,868.00	(3.50%)	92,653,091.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				24,980,905.96		21,803,835.00
b. Step & Column Adjustment				344,736.50		300,892.92
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,521,807.46)		(290,505.92)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	24,980,905.96	(12.72%)	21,803,835.00	.05%	21,814,222.00
2. Classified Salaries						
a. Base Salaries				23,217,634.41		23,347,817.00
b. Step & Column Adjustment				306,472.77		308,191.18
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(176,290.18)		83,950.82
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	23,217,634.41	.56%	23,347,817.00	1.68%	23,739,959.00
3. Employee Benefits	3000-3999	31,648,302.82	3.01%	32,600,794.00	3.78%	33,831,569.00
4. Books and Supplies	4000-4999	5,682,054.25	(5.24%)	5,384,222.00	(51.54%)	2,609,016.00
5. Services and Other Operating Expenditures	5000-5999	7,382,525.75	(5.36%)	6,986,965.00	(10.66%)	6,242,473.00
6. Capital Outlay	6000-6999	3,941,266.24	(96.07%)	154,771.00	2.75%	159,027.00
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	628,963.96	3.08%	648,336.00	2.75%	666,165.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		97,481,653.39	(6.72%)	90,926,740.00	(2.05%)	89,062,431.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)		3,748,350.96		5,087,128.00		3,590,660.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		11,008,988.61		14,757,339.57		19,844,467.57
2. Ending Fund Balance (Sum lines C and D1)		14,757,339.57		19,844,467.57		23,435,127.57
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	14,757,339.57		19,844,467.57		23,435,127.57
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		14,757,339.57		19,844,467.57		23,435,127.57
<b>E. AVAILABLE RESERVES</b>						
1. General Fund )						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
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.						
Adjustments in salaries due to enrollment and district priorities.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	137,707,483.00	2.03%	140,498,713.00	2.41%	143,890,364.00
2. Federal Revenues	8100-8299	9,329,193.37	(25.68%)	6,933,082.00	0.00%	6,933,082.00
3. Other State Revenues	8300-8599	43,795,345.21	(2.65%)	42,636,079.00	(11.79%)	37,610,992.00
4. Other Local Revenues	8600-8799	17,545,886.02	(23.82%)	13,365,766.00	(2.90%)	12,978,600.00
5. Other Financing Sources						
a. Transfers In	8900-8929	34,150.14	0.00%	34,150.00	0.00%	34,150.00
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)		208,412,057.74	(2.37%)	203,467,790.00	(.99%)	201,447,188.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				80,469,373.43		77,928,395.00
b. Step & Column Adjustment				1,110,477.35		1,075,411.85
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,651,455.78)		(1,183,135.85)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	80,469,373.43	(3.16%)	77,928,395.00	(.14%)	77,820,671.00
2. Classified Salaries						
a. Base Salaries				40,293,656.07		40,606,164.00
b. Step & Column Adjustment				531,876.26		536,001.36
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(219,368.33)		42,614.64
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	40,293,656.07	.78%	40,606,164.00	1.42%	41,184,780.00
3. Employee Benefits	3000-3999	59,926,779.02	3.34%	61,929,916.00	4.06%	64,447,315.00
4. Books and Supplies	4000-4999	10,402,966.58	(6.43%)	9,733,610.00	(27.50%)	7,057,151.00
5. Services and Other Operating Expenditures	5000-5999	21,306,538.77	(6.75%)	19,867,325.00	.65%	19,995,564.00
6. Capital Outlay	6000-6999	4,463,995.49	(68.20%)	1,419,485.00	(49.13%)	722,136.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	75,000.00	3.08%	77,310.00	2.75%	79,436.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(268,302.52)	3.08%	(276,566.00)	2.75%	(284,172.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	35,000.00	0.00%	35,000.00	0.00%	35,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(5,000,000.00)		(6,000,000.00)
11. Total (Sum lines B1 thru B10)		216,705,006.84	(4.79%)	206,320,639.00	(.61%)	205,057,881.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(8,292,949.10)		(2,852,849.00)		(3,610,693.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		47,348,589.75		39,055,640.65		36,202,791.65
2. Ending Fund Balance (Sum lines C and D1)		39,055,640.65		36,202,791.65		32,592,098.65
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	226,343.00		226,343.00		226,343.00
b. Restricted	9740	14,757,339.57		19,844,467.57		23,435,127.57
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	17,570,807.87		9,942,362.08		2,778,892.08
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789	6,501,150.21		6,189,619.00		6,151,736.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		39,055,640.65		36,202,791.65		32,592,098.65
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,501,150.21		6,189,619.00		6,151,736.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
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	2,208,712.38		2,208,712.38		2,208,712.38
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		8,709,862.59		8,398,331.38		8,360,448.38
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.02%		4.07%		4.08%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		9,875.57		9,828.43		9,781.29
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		216,705,006.84		206,320,639.00		205,057,881.00
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)		216,705,006.84		206,320,639.00		205,057,881.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		6,501,150.21		6,189,619.17		6,151,736.43
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		6,501,150.21		6,189,619.17		6,151,736.43
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

La Mesa-Spring Valley (68197) - 2nd Interim LCFF Calculation		2.11.26				
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
<b>General Assumptions</b>						
COLA & Augmentation	13.26%	8.22%	1.07%	2.30%	2.41%	3.06%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Student Assumptions:						
Enrollment Count	10,739	10,686	10,469	10,461	10,411	10,361
Unduplicated Pupil Count (UPC)	7,070	7,261	7,025	6,955	6,922	6,889
Unduplicated Pupil Percentage (UPP)	64.40%	66.93%	66.96%	67.18%	66.69%	66.49%
Current Year LCFF Average Daily Attendance (ADA)	9,971.32	9,926.99	9,772.63	9,877.48	9,830.34	9,783.20
Funded LCFF ADA	10,910.09	10,496.24	10,073.56	9,886.02	9,877.48	9,830.34
LCFF ADA Funding Method	3PY Average	3PY Average	3PY Average	3PY Average	Prior Year	Prior Year
Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-
Funded NSS ADA	-	-	-	-	-	-
<b>LCFF Entitlement Summary</b>						
Base Grant	\$101,498,219	\$105,654,326	\$102,470,823	\$102,857,373	\$105,197,842	\$107,897,046
Grade Span Adjustment	4,651,602	4,893,630	4,791,751	4,898,213	5,136,997	5,271,651
<b>Adjusted Base Grant</b>	<b>\$106,149,821</b>	<b>\$110,547,956</b>	<b>\$107,262,574</b>	<b>\$107,755,586</b>	<b>\$110,334,839</b>	<b>\$113,168,697</b>
Supplemental Grant	13,672,097	14,797,950	14,364,604	14,478,040	14,716,461	15,049,173
Concentration Grant	6,485,753	8,572,441	8,338,592	8,531,009	8,383,793	8,452,004
<b>Total Base, Supplemental and Concentration Grant</b>	<b>\$126,307,671</b>	<b>\$133,918,347</b>	<b>\$129,965,770</b>	<b>\$130,764,635</b>	<b>\$133,435,093</b>	<b>\$136,669,874</b>
Allowance: Necessary Small School	-	-	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	939,600	939,600	939,600	939,600	939,600	939,600
Add-on: Home-to-School Transportation	957,667	1,036,387	1,047,476	1,071,568	1,097,393	1,130,973
Add-on: Small School District Bus Replacement Program	-	-	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-	-	-
Add-on: Transitional Kindergarten	860,694	1,215,561	1,722,351	3,928,965	4,023,912	4,147,202
<b>Total Allowance and Add-On Amounts</b>	<b>\$2,757,961</b>	<b>\$3,191,548</b>	<b>\$3,709,427</b>	<b>\$5,940,133</b>	<b>\$6,060,905</b>	<b>\$6,217,775</b>
<b>Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)</b>	<b>\$129,065,632</b>	<b>\$137,109,895</b>	<b>\$133,675,197</b>	<b>\$136,704,768</b>	<b>\$139,495,998</b>	<b>\$142,887,649</b>
Miscellaneous Adjustments	-	-	-	-	-	-
<b>Total LCFF Entitlement (excludes Additional State Aid)</b>	<b>\$ 129,065,632</b>	<b>\$ 137,109,895</b>	<b>\$ 133,675,197</b>	<b>\$ 136,704,768</b>	<b>\$ 139,495,998</b>	<b>\$ 142,887,649</b>
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 11,830	\$ 13,063	\$ 13,270	\$ 13,828	\$ 14,123	\$ 14,535
Additional State Aid	-	-	-	-	-	-
<b>Total LCFF Entitlement with Additional State Aid</b>	<b>129,065,632</b>	<b>137,109,895</b>	<b>133,675,197</b>	<b>136,704,768</b>	<b>139,495,998</b>	<b>142,887,649</b>
<b>LCFF Sources Summary</b>						
<b>Funding Source Summary</b>						
Local Revenue and In-Lieu of Property Taxes (net for school districts)	\$ 42,344,260	\$ 44,757,245	\$ 46,425,654	\$ 47,510,635	\$ 47,509,095	\$ 47,500,541
Educational Protection Account Entitlement (includes \$200/minimum per ADA)	\$ 8,744,736	\$ 15,617,041	\$ 22,311,484	\$ 21,498,332	\$ 23,101,158	\$ 24,917,903
Net State Aid (excludes Additional State Aid)	\$ 77,976,636	\$ 76,735,609	\$ 64,938,059	\$ 67,695,801	\$ 68,885,745	\$ 70,469,205
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Funding Sources</b>	<b>\$ 129,065,632</b>	<b>\$ 137,109,895</b>	<b>\$ 133,675,197</b>	<b>\$ 136,704,768</b>	<b>\$ 139,495,998</b>	<b>\$ 142,887,649</b>
<b>Funding Source by Resource-Object</b>						
State Aid (Resource Code 0000, Object Code 8011)	\$ 77,976,636	\$ 76,735,609	\$ 64,938,059	\$ 67,695,801	\$ 68,885,745	\$ 70,469,205
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 8,744,736	\$ 15,617,056	\$ 22,311,484	\$ 21,498,332	\$ 23,101,158	\$ 24,917,903
(P-2 plus Current Year Accrual)	-	-	-	-	-	-
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$ (321,449)	\$ 70,729	\$ 35,308	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)	-	-	-	-	-	-
Property Taxes (Object 8021 to 8089)	\$ 44,583,162	\$ 46,913,173	\$ 48,136,824	\$ 49,364,590	\$ 49,364,590	\$ 49,364,590
% Change	-	\$ 5.2262%	\$ 2.6083%	\$ 2.5506%	\$ 0.0000%	\$ 0.0000%
In-Lieu of Property Taxes (Object Code 8096)	(2,238,902)	(2,155,928)	(1,711,170)	(1,853,955)	(1,855,495)	(1,864,049)
<b>Entitlement and Source Reconciliation</b>						
Basic Aid/Excess Tax District Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Total LCFF Entitlement	\$ 129,065,632	\$ 137,109,895	\$ 133,675,197	\$ 136,704,768	\$ 139,495,998	\$ 142,887,649
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ 129,065,632	\$ 137,109,895	\$ 133,675,197	\$ 136,704,768	\$ 139,495,998	\$ 142,887,649
<b>LCAP Percentage to Increase or Improve Services Calculation</b>						
Base Grant (Excludes add-ons for TIIG & Transportation)	\$ 107,010,515	\$ 111,763,517	\$ 108,984,925	\$ 111,684,551	\$ 114,358,751	\$ 117,315,899
Supplemental and Concentration Grant funding in the LCAP year	\$ 20,157,850	\$ 23,370,391	\$ 22,705,196	\$ 23,009,049	\$ 23,100,254	\$ 23,501,177
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ 1,496,711	\$ 1,978,253	\$ 1,924,290	\$ 1,968,693	\$ 1,934,722	\$ 1,950,462
Percentage to Increase or Improve Services	18.84%	20.91%	20.83%	20.60%	20.20%	20.03%
<b>Necessary Small School Allowance by School</b>						
District Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-
District Funded NSS ADA	-	-	-	-	-	-
District NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>NSS #1</b>						
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr
CY ADA (Actual)	-	-	-	-	-	-
Funded ADA for NSS	-	-	-	-	-	-
Funded NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>NSS #2</b>						
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr
CY ADA (Actual)	-	-	-	-	-	-
Funded ADA for NSS	-	-	-	-	-	-
Funded NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>NSS #3</b>						
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	289.00	312.00	Current Yr	Current Yr	Current Yr	Current Yr
CY ADA (Actual)	-	-	-	-	-	-
Funded ADA for NSS	-	-	-	-	-	-
Funded NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>NSS #4</b>						
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr
CY ADA (Actual)	-	-	-	-	-	-
Funded ADA for NSS	-	-	-	-	-	-
Funded NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>NSS #5</b>						
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr
CY ADA (Actual)	-	-	-	-	-	-
Funded ADA for NSS	-	-	-	-	-	-
Funded NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PER-ADA FUNDING LEVELS</b>						
<b>Base, Supplemental and Concentration Rate per ADA</b>						
Grades TK-3	\$ 12,040.60	\$ 13,266.10	\$ 13,410.65	\$ 13,740.80	\$ 14,022.59	\$ 14,431.60
Grades 4-6	\$ 11,070.83	\$ 12,197.64	\$ 12,331.06	\$ 12,634.06	\$ 12,894.25	\$ 13,269.82
Grades 7-8	\$ 11,399.24	\$ 12,558.64	\$ 12,695.77	\$ 13,007.83	\$ 13,275.20	\$ 13,662.31
Grades 9-12	\$ 13,554.15	\$ 14,932.99	\$ 15,097.28	\$ 15,467.65	\$ 15,785.84	\$ 16,245.51
<b>Base Grants</b>						
Grades TK-3	\$ 9,166	\$ 9,919	\$ 10,025	\$ 10,256	\$ 10,503	\$ 10,824
Grades 4-6	\$ 9,304	\$ 10,069	\$ 10,177	\$ 10,411	\$ 10,662	\$ 10,988
Grades 7-8	\$ 9,580	\$ 10,367	\$ 10,478	\$ 10,719	\$ 10,977	\$ 11,313
Grades 9-12	\$ 11,102	\$ 12,015	\$ 12,144	\$ 12,423	\$ 12,722	\$ 13,111
<b>Grade Span Adjustment</b>						
Grades TK-3	\$ 953	\$ 1,032	\$ 1,043	\$ 1,067	\$ 1,092	\$ 1,126
Grades 9-12	\$ 289	\$ 312	\$ 316	\$ 323	\$ 331	\$ 341
<b>Prorated Base, Supplemental and Concentration Rate per ADA</b>						
Grades TK-3	\$ 10,119	\$ 10,951	\$ 11,068	\$ 11,323	\$ 11,595	\$ 11,950
Grades 4-6	\$ 9,304	\$ 10,069	\$ 10,177	\$ 10,411	\$ 10,662	\$ 10,988
Grades 7-8	\$ 9,580	\$ 10,367	\$ 10,478	\$ 10,719	\$ 10,977	\$ 11,313
Grades 9-12	\$ 11,391	\$ 12,327	\$ 12,460	\$ 12,746	\$ 13,053	\$ 13,452
<b>Prorated Base Grants</b>						
Grades TK-3	\$ 9,166	\$ 9,919	\$ 10,025	\$ 10,256	\$ 10,503	\$ 10,824
Grades 4-6	\$ 9,304	\$ 10,069	\$ 10,177	\$ 10,411	\$ 10,662	\$ 10,988
Grades 7-8	\$ 9,580	\$ 10,367	\$ 10,478	\$ 10,719	\$ 10,977	\$ 11,313
Grades 9-12	\$ 11,102	\$ 12,015	\$ 12,144	\$ 12,423	\$ 12,722	\$ 13,111
<b>Prorated Grade Span Adjustment</b>						

La Mesa-Spring Valley (68197) - 2nd Interim LCFF Calculation		2.11.26					
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
Grades TK-3	\$ 953	\$ 1,032	\$ 1,043	\$ 1,067	\$ 1,092	\$ 1,126	
Grades 9-12	\$ 289	\$ 312	\$ 316	\$ 323	\$ 331	\$ 341	
<b>Supplemental Grant</b>	20%	20%	20%	20%	20%	20%	
<b>Maximum - 1.00 ADA, 100% UPP</b>							
Grades TK-3	\$ 2,024	\$ 2,190	\$ 2,214	\$ 2,265	\$ 2,319	\$ 2,390	
Grades 4-6	\$ 1,861	\$ 2,014	\$ 2,035	\$ 2,082	\$ 2,132	\$ 2,198	
Grades 7-8	\$ 1,916	\$ 2,073	\$ 2,096	\$ 2,144	\$ 2,195	\$ 2,263	
Grades 9-12	\$ 2,278	\$ 2,465	\$ 2,492	\$ 2,549	\$ 2,611	\$ 2,690	
<b>Actual - 1.00 ADA, Local UPP as follows:</b>	64.40%	66.93%	66.96%	67.18%	66.69%	66.49%	
Grades TK-3	\$ 1,303	\$ 1,466	\$ 1,482	\$ 1,521	\$ 1,547	\$ 1,589	
Grades 4-6	\$ 1,198	\$ 1,348	\$ 1,363	\$ 1,399	\$ 1,422	\$ 1,461	
Grades 7-8	\$ 1,234	\$ 1,388	\$ 1,403	\$ 1,440	\$ 1,464	\$ 1,504	
Grades 9-12	\$ 1,467	\$ 1,650	\$ 1,669	\$ 1,713	\$ 1,741	\$ 1,789	
<b>Concentration Grant (&gt;55% population)</b>	65%	65%	65%	65%	65%	65%	
<b>Maximum - 1.00 ADA, 100% UPP</b>							
Grades TK-3	\$ 6,577	\$ 7,118	\$ 7,194	\$ 7,360	\$ 7,537	\$ 7,768	
Grades 4-6	\$ 6,048	\$ 6,545	\$ 6,615	\$ 6,767	\$ 6,930	\$ 7,142	
Grades 7-8	\$ 6,227	\$ 6,739	\$ 6,811	\$ 6,967	\$ 7,135	\$ 7,353	
Grades 9-12	\$ 7,404	\$ 8,013	\$ 8,099	\$ 8,285	\$ 8,484	\$ 8,744	
<b>Actual - 1.00 ADA, Local UPP &gt;55% as follows:</b>	9.4000%	11.9300%	11.9600%	12.1800%	11.6900%	11.4900%	
Grades TK-3	\$ 618	\$ 849	\$ 860	\$ 896	\$ 881	\$ 892	
Grades 4-6	\$ 568	\$ 781	\$ 791	\$ 824	\$ 810	\$ 821	
Grades 7-8	\$ 585	\$ 804	\$ 815	\$ 849	\$ 834	\$ 845	
Grades 9-12	\$ 696	\$ 956	\$ 969	\$ 1,009	\$ 992	\$ 1,005	

LA MESA-SPRING VALLEY

2025-26 CASHFLOW

UPDATE DATE	ACTUALS TO MONTH OF:	LEAD	BUSINESS UNIT	BUSINESS ADVISOR
2/24/2026	JANUARY	68197	02000	A. Davis

District's authorizing signature \_\_\_\_\_

		JULY		AUGUST		SEPTEMBER		OCTOBER		NOVEMBER		DECEMBER		JANUARY		FEBRUARY		MARCH		APRIL		MAY		JUNE		TOTAL	SECOND INTERIM	July Accrual	August Accrual	Other Months	Fiscal Year							
		38,427,419		38,823,704		29,266,120		25,761,443		28,905,322		30,379,200		44,335,388		45,338,340		40,421,352		39,828,638		47,368,172		40,580,623		July - June 30th	2025-26	ACCRAUALS FY 2025-26			2025-26							
		BEGINNING BALANCE																													Total							
<b>LCFF SOURCES</b>																																						
1.1	S	8011		LCFF	\$	3,387,594	\$	3,387,594	\$	6,097,669	\$	6,097,669	\$	6,097,669	\$	6,097,669	\$	6,097,670	\$	6,097,670	\$	6,097,670	\$	6,097,670	\$	6,041,588	\$	67,695,801	\$	67,695,801	\$	-	\$	67,695,801				
1.2	S	8021-8046		Property Taxes	\$	283,524	\$	669,802	\$	617,003	\$	401,238	\$	4,686,016	\$	13,347,409	\$	6,725,911	\$	1,483,099	\$	1,239,173	\$	15,077,555	\$	2,372,112	\$	1,377,532	\$	48,260,374	\$	48,260,374	\$	48,260,374				
1.3	S	8012		EPA	\$	-	\$	5,973,107	\$	-	\$	-	\$	5,973,108	\$	-	\$	-	\$	5,973,107	\$	-	\$	-	\$	3,579,011	\$	21,498,332	\$	21,498,332	\$	-	\$	21,498,332				
1.4	S	8047		RDA Residual Balance & CRD	\$	-	\$	-	\$	-	\$	-	\$	-	\$	602,325	\$	-	\$	-	\$	-	\$	-	\$	501,891	\$	1,104,216	\$	1,104,216	\$	-	\$	1,104,216				
1.5	S	8096		Charter In Lieu Taxes	\$	-	\$	(313,576)	\$	(139,367)	\$	(139,367)	\$	(139,367)	\$	(149,591)	\$	(148,316)	\$	(129,777)	\$	(129,777)	\$	(129,777)	\$	(129,777)	\$	(435,040)	\$	(1,853,955)	\$	(1,853,955)	\$	(1,853,955)				
1.6	S	8097		Special Education - Prop Tax Transfer	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	250,679	\$	-	\$	-	\$	752,036	\$	1,002,715	\$	1,002,715	\$	-	\$	1,002,715				
1.7	A	Multiple		Other Revenue Sources	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-				
		8000-8099		TOTAL LCFF SOURCES	\$	3,651,118	\$	4,057,396	\$	12,374,203	\$	6,359,540	\$	10,644,318	\$	25,278,818	\$	13,276,314	\$	7,432,453	\$	13,430,851	\$	21,045,449	\$	8,340,005	\$	11,817,019	\$	137,707,483	\$	137,707,483	\$	-	\$	137,707,483		
<b>FEDERAL REVENUE</b>																																						
2.1	A	8110		Impact Aid	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-		
2.2	S	8181&8182		Special Education	\$	-	\$	-	\$	-	\$	-	\$	-	\$	16,466	\$	-	\$	-	\$	-	\$	-	\$	-	\$	16,466	\$	3,216,074	\$	3,216,074	\$	-	\$	3,216,074		
2.3	S/A	8285	9010 roll-up	Federal Pass Through	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-		
2.4	S	8290	3010&3025	Title I - Fed Cash Mgmt System	\$	-	\$	-	\$	648,225	\$	-	\$	359,141	\$	95,694	\$	-	\$	903,783	\$	-	\$	-	\$	903,783	\$	2,910,627	\$	3,615,134	\$	-	\$	704,507	\$	3,615,134		
2.5	S	8290	4035	Title II - Fed Cash Mgmt System	\$	-	\$	33,226	\$	65,001	\$	-	\$	41,725	\$	-	\$	-	\$	166,134	\$	-	\$	-	\$	166,134	\$	472,221	\$	664,536	\$	-	\$	192,316	\$	664,536		
2.6	S	8290	4201&4203	Title III - Fed Cash Mgmt System	\$	-	\$	-	\$	67,292	\$	-	\$	128,351	\$	3,464	\$	-	\$	82,271	\$	-	\$	-	\$	20,000	\$	301,378	\$	329,082	\$	-	\$	27,704	\$	329,082		
2.7	A	Multiple		Other Federal	\$	-	\$	58,123	\$	372,974	\$	-	\$	118,102	\$	328,816	\$	280,333	\$	142,163	\$	64,086	\$	129,225	\$	10,546	\$	1,504,368	\$	1,504,368	\$	-	\$	1,504,368				
2.8	M	8220&8290	Multiple	Other Federal (One-Time Funding)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-		
		8100-8299		TOTAL FEDERAL REVENUE	\$	-	\$	91,349	\$	1,153,492	\$	118,102	\$	874,499	\$	379,491	\$	-	\$	1,294,351	\$	64,086	\$	129,225	\$	1,100,464	\$	5,205,059	\$	9,329,193	\$	-	\$	4,124,135	\$	9,329,193		
<b>OTHER STATE REVENUE</b>																																						
3.1	S	8311-8319	6500&6510	PA Sp. Ed. (SELPA Administrator & Infant)	\$	49,088	\$	49,088	\$	88,358	\$	88,358	\$	88,358	\$	88,358	\$	88,357	\$	88,357	\$	88,357	\$	88,357	\$	88,357	\$	56,232	\$	949,626	\$	949,626	\$	-	\$	949,626		
3.2	M	8311-8319		PA Reallocations CY & PY	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-		
3.3	S	8550		Mandate Block	\$	-	\$	-	\$	-	\$	-	\$	381,728	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	381,728	\$	381,728	\$	-	\$	381,728				
3.4	S	8560		Lottery	\$	-	\$	-	\$	-	\$	-	\$	-	\$	786,780	\$	-	\$	-	\$	-	\$	-	\$	694,557	\$	2,175,893	\$	2,175,893	\$	-	\$	602,333	\$	2,778,226		
3.5	M	8590	0000	PA Home to School Transportation	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-		
3.6	S	8590	2600	PA Expanded Learning Opportunities Program (TK/K-6)	\$	706,804	\$	706,804	\$	1,272,247	\$	1,272,247	\$	1,272,247	\$	1,272,247	\$	1,272,247	\$	1,272,247	\$	1,272,247	\$	1,272,247	\$	1,272,247	\$	1,272,247	\$	14,136,078	\$	14,136,078	\$	-	\$	14,136,078		
3.7	S	8590	6546	PA Mental Health-Related Services	\$	41,439	\$	41,439	\$	74,590	\$	74,590	\$	74,590	\$	74,590	\$	74,589	\$	74,589	\$	74,589	\$	74,589	\$	74,589	\$	74,589	\$	828,773	\$	828,773	\$	-	\$	828,773		
3.8	S	8590	6547	PA SpEd Early Intervention Preschool Grant	\$	51,983	\$	51,983	\$	93,569	\$	93,569	\$	93,569	\$	93,569	\$	93,569	\$	93,569	\$	93,569	\$	93,569	\$	93,569	\$	94,042	\$	1,040,129	\$	1,040,129	\$	-	\$	1,040,129		
3.9	S	8590	6770	PA Arts and Music in Schools (AMS) - (Prop 28)	\$	95,339	\$	95,339	\$	171,610	\$	171,610	\$	171,610	\$	171,610	\$	171,611	\$	171,611	\$	171,611	\$	171,611	\$	171,611	\$	171,611	\$	1,906,783	\$	1,906,783	\$	-	\$	1,906,783		
3.10	S	8590	7399	PA LCFF Equity Multiplier	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-		
3.11	O	8590	7690	STRS On-Behalf - Revenue	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	7,909,285	\$	7,909,285	\$	7,909,285	\$	-	\$	7,909,285				
3.12	A	Multiple		Other State	\$	88,304	\$	101,533	\$	301,137	\$	5,716,960	\$	350,918	\$	312,784	\$	764,946	\$	1,737,143	\$	467,186	\$	290,840	\$	913,316	\$	2,115,109	\$	13,160,177	\$	13,160,177	\$	-	\$	13,160,177		
3.13	M	8520&8590	Multiple	Other State (One-Time Funding)	\$	-	\$	-	\$	-	\$	-	\$	704,540	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	704,540	\$	704,540	\$	-	\$	704,540				
		8300-8599		TOTAL OTHER STATE REVENUE	\$	1,032,957	\$	1,046,186	\$	2,001,511	\$	7,417,334	\$	3,137,560	\$	2,013,158	\$	3,252,100	\$	3,437,516	\$	2,167,559	\$	2,685,769	\$	2,613,689	\$	12,387,672	\$	43,193,012	\$	43,795,345	\$	-	\$	602,333	\$	43,795,345
<b>OTHER LOCAL REVENUE</b>																																						
4.1	S	8792	SPED	PA Special Education - Pass Through	\$	415,695	\$	420,075	\$	752,192	\$	756,638	\$	752,192	\$	858,042	\$	752,192	\$	752,193	\$	752,193	\$	752,193	\$	752,193	\$	574,849	\$	8,290,647	\$	8,290,647	\$	-	\$	8,290,647		
4.2	A	Multiple		Other Local	\$	11,933	\$	108,803	\$	407,235	\$	246,840	\$	2,231,605	\$	1,047,264	\$	1,059,700	\$	307,274	\$	412,784	\$	755,228	\$	1,103,224	\$	1,563,349	\$	9,255,239	\$	9,255,239	\$	-	\$	9,255,239		
		8600-8799		TOTAL OTHER LOCAL REVENUE	\$	427,628	\$	528,878	\$	1,159,427	\$	1,003,478	\$	2,983,797	\$	1,905,306	\$	1,811,892	\$	1,059,467	\$	1,164,977	\$	1,507,421	\$	1,855,417	\$	2,138,198	\$	17,545,886	\$	17,545,886	\$	-	\$	17,545,886		
<b>OTHER FINANCING SOURCES</b>																																						
5.1	A	8900-8998		Transfers In & Other Sources	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	12,502	\$	12,502	\$	34,150	\$	21,648	\$	34,150		
		8900-8998		TOTAL OTHER FINANCING SOURCES	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	12,502	\$	12,502	\$	34,150	\$	21,648	\$	34,150		
		8000-8998		TOTAL REVENUE	\$	5,111,704	\$	5,723,809	\$	15,535,140	\$	15,933,844	\$	16,883,777	\$	30,0																						

ASSETS		Beginning Bal													Ending Balance				
8.1	NP	9111-9199	Other Cash Equivalents	\$ (61,979)	-	-	\$ 18,329	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,650	\$ -
8.2	NP	9200-9299	Receivables	\$ (8,544,829)	\$ (8,484,104)	\$ 10,967,925	\$ 918,026	\$ 3,718,381	\$ -	\$ 157,944	\$ 326,836	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 939,821	\$ (0)
8.3	NP	9300-9319	Temporary Loans / Due From	\$ (1,341,632)	\$ -	\$ -	\$ 1,341,632	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8.4	NP	9320-9499	Other Assets	\$ (395,045)	\$ 51,874	\$ 19,843	\$ 14,689	\$ 7,023	\$ 13,819	\$ 4,862	\$ 10,015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 272,921	\$ 0
8.5	M	92XX	Deferrals (Excl. Adj. & PY Recomp.)	\$ (8,248,322)	\$ 8,248,322	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (8,285,158)	\$ (8,285,158)
9111-9499 TOTAL ASSETS (excluding cash 9110)				\$ (18,591,808)	\$ (183,908)	\$ 10,987,767	\$ 2,292,677	\$ 3,725,404	\$ 13,819	\$ 162,806	\$ 336,850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,028,766)	\$ (8,285,158)

LIABILITIES & DEFERRED INFLOWS		Beginning Bal													Ending Balance				
9.1	NP	9500-9599	Payables	\$ 7,253,437	\$ (3,501,996)	\$ (116,251)	\$ (717,012)	\$ (537,816)	\$ 119,826	\$ (131,258)	\$ 169,070	\$ -	\$ (2,000,000)	\$ (538,001)	\$ -	\$ -	\$ -	\$ -	\$ (0)
9.2	NP	9650-9659	Unearned Revenue	\$ 94,310	\$ -	\$ (93,810)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (500)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9.3	NP	9690-9699	Deferred Inflows of Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9.4	M	95XX	Deferrals (Excl. Adj. & PY Recomp.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9500-9699 TOTAL CURRENT LIABILITIES				\$ 7,347,747	\$ (3,501,996)	\$ (210,061)	\$ (717,012)	\$ (537,816)	\$ 119,826	\$ (131,258)	\$ 169,070	\$ -	\$ (2,000,500)	\$ (538,001)	\$ -	\$ -	\$ -	\$ -	\$ (0)

OTHER ACTIVITY		Beginning Bal													Ending Balance				
10.1	NP	9793	Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.2	NP	9795	Other Restatements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.3	NP	7999	Expense Suspense	\$ (734,450)	\$ (1,845,491)	\$ 2,600,877	\$ (20,936)	\$ (95,034)	\$ 85,084	\$ 9,950	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0)
10.4	NP	8999	Revenue Suspense	\$ 10,814,633	\$ (10,240,241)	\$ (328,526)	\$ (245,863)	\$ 292,839	\$ (197,148)	\$ (95,694)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0)
10.5	NP	9910	Payroll Suspense	\$ (701,033)	\$ 579,913	\$ 40,807	\$ 11,873	\$ (26,156)	\$ 15,716	\$ 12,334	\$ -	\$ 66,546	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0)
10.6	NP	Multiple	Treasury Reconciling Items	\$ (988)	\$ 988	\$ (2)	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9111-9499 TOTAL OTHER ACTIVITY				\$ 9,378,163	\$ (11,504,832)	\$ 2,313,156	\$ (254,924)	\$ 171,649	\$ (96,348)	\$ (73,410)	\$ -	\$ 66,546	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0)

<b>ENDING BALANCE SUBTOTAL Prior to Borrowing</b>				\$ 36,500,815	\$ 26,943,230	\$ 25,761,443	\$ 26,581,344	\$ 28,057,399	\$ 42,012,499	\$ 43,007,803	\$ 38,098,463	\$ 37,505,749	\$ 45,045,283	\$ 38,257,733	\$ 28,699,202	\$ 19,770,382
---	--	--	--	---------------	---------------	---------------	---------------	---------------	---------------	---------------	---------------	---------------	---------------	---------------	---------------	---------------

BORROWING ACTIVITY		Beginning Bal													Ending Balance				
11.1	M	9640	TRAN / TTF Principal Amounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.2	M	8660	TRAN / TTF Premium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.3	M	5800	TRAN / TTF Issuance Cost & Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.4	M	9135&9640	TRAN / TTF Repayment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.5	M	9600-9619	Temporary Loans / Due To	\$ 2,322,889	\$ -	\$ (2,322,889)	\$ 1,089	\$ (1,089)	\$ -	\$ 7,648	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,648)	\$ -
11.6	M	9629-9649	Other Liabilities (Excluding TRANS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL BORROWING ACTIVITY				\$ 2,322,889	\$ -	\$ (2,322,889)	\$ 1,089	\$ (1,089)	\$ -	\$ 7,648	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,648)	\$ -

<b>TOTAL BEGINNING BALANCES (Excluding 9110) Prior Year Transactions</b>				\$ (8,921,171)													\$ (8,921,171)
--	--	--	--	----------------	--	--	--	--	--	--	--	--	--	--	--	--	----------------

<b>ENDING CASH BALANCE 9110</b>		\$ 38,823,704	\$ 29,266,120	\$ 25,761,443	\$ 28,905,322	\$ 30,379,200	\$ 44,335,388	\$ 45,338,340	\$ 40,421,352	\$ 39,828,638	\$ 47,368,172	\$ 40,580,623	\$ 31,014,443	\$ 31,014,443
---------------------------------	--	---------------	---------------	---------------	---------------	---------------	---------------	---------------	---------------	---------------	---------------	---------------	---------------	---------------

LA MESA-SPRING VALLEY

2026-27 CASHFLOW

UPDATE DATE	ACTUALS END BAL TO MONTH OF:	LEAD	BUSINESS UNIT	BUSINESS ADVISOR
2/24/2026	JANUARY 2025-26	68197	02000	A. Davis

District's authorizing signature \_\_\_\_\_

		BEGINNING BALANCE		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	SECOND INTERIM MYP 2026-27	July Accrual	August Accrual	Other Months	Fiscal Year 2026-27 Total		
																		ACCRUALS FY 2026-27					
<b>LCFF SOURCES</b>																							
1.1	S	8011		LCFF	\$ 3,444,287	\$ 3,444,287	\$ 6,199,717	\$ 6,199,717	\$ 6,199,717	\$ 6,199,717	\$ 6,199,717	\$ 6,199,717	\$ 6,199,717	\$ 6,199,717	\$ 6,199,717	\$ 68,885,745	\$ 68,885,745	\$ -	\$ -	\$ -	\$ 68,885,745		
1.2	S	8021-8046		Property Taxes	\$ 240,433	\$ 860,235	\$ 288,223	\$ 730,506	\$ 3,827,002	\$ 13,307,913	\$ 6,718,120	\$ 1,483,099	\$ 1,239,173	\$ 15,077,555	\$ 2,372,112	\$ 2,116,004	\$ 48,260,374	\$ 48,260,374	\$ -	\$ -	\$ -	\$ 48,260,374	
1.3	S	8012		EPA	\$ -	\$ -	\$ 5,775,290	\$ -	\$ -	\$ 5,775,290	\$ -	\$ -	\$ 5,775,290	\$ -	\$ -	\$ 5,775,290	\$ 23,101,158	\$ 23,101,158	\$ -	\$ -	\$ -	\$ 23,101,158	
1.4	S	8047		RDA Residual Balance & CRD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 552,108	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 552,108	\$ 1,104,216	\$ 1,104,216	\$ -	\$ -	\$ -	\$ 1,104,216	
1.5	S	8096		Charter in Lieu Taxes	\$ -	\$ (111,330)	\$ (222,659)	\$ (148,440)	\$ (148,440)	\$ (148,440)	\$ (148,440)	\$ (129,885)	\$ (129,885)	\$ (129,885)	\$ (389,654)	\$ (1,855,495)	\$ (1,855,495)	\$ -	\$ -	\$ -	\$ (1,855,495)		
1.6	S	8097		Special Education - Prop Tax Transfer	\$ -	\$ -	\$ -	\$ -	\$ 250,679	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,679	\$ -	\$ 1,002,715	\$ 1,002,715	\$ -	\$ -	\$ -	\$ 1,002,715	
1.7	A	Multiple		Other Revenue Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		8000-8099		<b>TOTAL LCFF SOURCES</b>	\$ 3,684,720	\$ 4,193,192	\$ 12,040,570	\$ 6,781,783	\$ 10,128,958	\$ 25,134,480	\$ 13,321,505	\$ 7,534,376	\$ 13,334,973	\$ 21,147,388	\$ 8,441,944	\$ 14,754,822	\$ 140,498,713	\$ 140,498,713	\$ -	\$ -	\$ -	\$ 140,498,713	
<b>FEDERAL REVENUE</b>																							
2.1	A	8110		Impact Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2.2	S	8181&8182		Special Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2.3	S/A	8285	9010 roll-up	Federal Pass Through	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,184,049	\$ 3,184,049	
2.4	S	8290	3010&3025	Title I - Fed Cash Mgmt System	\$ -	\$ -	\$ 717,929	\$ -	\$ -	\$ 717,929	\$ -	\$ -	\$ 717,929	\$ -	\$ -	\$ 717,929	\$ 2,871,715	\$ 2,871,715	\$ -	\$ -	\$ -	\$ 2,871,715	
2.5	S	8290	4035	Title II - Fed Cash Mgmt System	\$ -	\$ -	\$ 96,235	\$ -	\$ -	\$ 96,235	\$ -	\$ -	\$ 96,235	\$ -	\$ -	\$ 96,235	\$ 384,938	\$ 384,938	\$ -	\$ -	\$ -	\$ 384,938	
2.6	S	8290	4201&4203	Title III - Fed Cash Mgmt System	\$ -	\$ -	\$ 67,329	\$ -	\$ -	\$ 67,329	\$ -	\$ -	\$ 67,329	\$ -	\$ -	\$ 67,329	\$ 269,316	\$ 269,316	\$ -	\$ -	\$ -	\$ 269,316	
2.7	A	Multiple		Other Federal	\$ -	\$ 35,021	\$ 3,145	\$ 3,301	\$ 45	\$ (22)	\$ 27,660	\$ -	\$ 21,080	\$ 9,503	\$ 19,161	\$ 77,470	\$ 196,363	\$ 196,363	\$ -	\$ 26,701	\$ -	\$ 223,064	
2.8	M	8220&8290	Multiple	Other Federal (One-Time Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		8100-8299		<b>TOTAL FEDERAL REVENUE</b>	\$ -	\$ 35,021	\$ 884,637	\$ 3,301	\$ 45	\$ 881,470	\$ 27,660	\$ -	\$ 902,572	\$ 9,503	\$ 19,161	\$ 958,962	\$ 3,722,332	\$ 6,933,082	\$ -	\$ -	\$ -	\$ 6,933,082	
<b>OTHER STATE REVENUE</b>																							
3.1	S	8311-8319	6500&6510	PA Sp. Ed. (SELPA Administrator & In-house)	\$ 45,773	\$ 45,773	\$ 82,392	\$ 82,392	\$ 82,392	\$ 82,392	\$ 82,392	\$ 83,903	\$ 83,903	\$ 83,903	\$ 83,903	\$ 110,506	\$ 949,626	\$ 949,626	\$ -	\$ -	\$ -	\$ 949,626	
3.2	M	8311-8319		PA Recompensations CY & PY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3.3	S	8550		Mandate Block	\$ -	\$ -	\$ -	\$ -	\$ 381,728	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 381,728	\$ 381,728	\$ -	\$ -	\$ -	\$ 381,728	
3.4	S	8560		Lottery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 694,557	\$ -	\$ -	\$ 694,557	\$ -	\$ 694,557	\$ 2,083,670	\$ 2,083,670	\$ -	\$ 694,557	\$ -	\$ 2,778,226	
3.5	S	8590	0000	PA Home to School Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3.6	S	8590	2600	PA Expanded Learning Opportunities Program (TK/K-6)	\$ 706,804	\$ 706,804	\$ 1,272,247	\$ 1,272,247	\$ 1,272,247	\$ 1,272,247	\$ 1,272,247	\$ 1,272,247	\$ 1,272,247	\$ 1,272,247	\$ 1,272,247	\$ 1,272,247	\$ 14,136,078	\$ 14,136,078	\$ -	\$ -	\$ -	\$ 14,136,078	
3.7	S	8590	6546	PA Mental Health-Related Services	\$ 41,439	\$ 41,439	\$ 74,590	\$ 74,590	\$ 74,590	\$ 74,590	\$ 74,590	\$ 74,590	\$ 74,590	\$ 74,590	\$ 74,590	\$ 74,590	\$ 828,773	\$ 828,773	\$ -	\$ -	\$ -	\$ 828,773	
3.8	S	8590	6547	PA SpEd Early Intervention Preschool Grant	\$ 52,006	\$ 52,006	\$ 93,612	\$ 93,612	\$ 93,612	\$ 93,612	\$ 93,612	\$ 93,612	\$ 93,612	\$ 93,612	\$ 93,612	\$ 93,612	\$ 1,040,129	\$ 1,040,129	\$ -	\$ -	\$ -	\$ 1,040,129	
3.9	S	8590	6770	PA Arts and Music in Schools (AMS) - (Prop 28)	\$ 95,339	\$ 95,339	\$ 171,610	\$ 171,610	\$ 171,610	\$ 171,610	\$ 171,610	\$ 171,610	\$ 171,610	\$ 171,610	\$ 171,610	\$ 171,610	\$ 1,906,783	\$ 1,906,783	\$ -	\$ -	\$ -	\$ 1,906,783	
3.10	S	8590	7399	PA LCFF Equity Multiplier	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.11	O	8590	7690	STRS On-Behalf - Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,909,285	\$ 7,909,285	\$ 7,909,285	\$ -	\$ -	\$ -	\$ 7,909,285	
3.12	A	Multiple		Other State	\$ 92,750	\$ 144,842	\$ 254,109	\$ 509,489	\$ 406,574	\$ 444,691	\$ 1,575,476	\$ 1,677,120	\$ 451,044	\$ 280,790	\$ 881,758	\$ 5,986,809	\$ 12,705,451	\$ 12,705,451	\$ -	\$ -	\$ -	\$ 12,705,451	
3.13	M	8520&8590	Multiple	Other State (One-Time Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		8300-8599		<b>TOTAL OTHER STATE REVENUE</b>	\$ 1,034,111	\$ 1,086,204	\$ 1,948,560	\$ 2,203,940	\$ 2,482,753	\$ 2,139,142	\$ 3,964,483	\$ 3,373,081	\$ 2,147,005	\$ 2,671,309	\$ 2,577,720	\$ 16,313,215	\$ 41,941,523	\$ 42,636,079	\$ -	\$ -	\$ 694,557	\$ 42,636,079	
<b>OTHER LOCAL REVENUE</b>																							
4.1	S	8792	SPED	PA Special Education - Pass Through	\$ 414,532	\$ 414,532	\$ 746,158	\$ 746,158	\$ 746,158	\$ 746,158	\$ 746,158	\$ 746,158	\$ 746,158	\$ 746,158	\$ 746,158	\$ 8,290,647	\$ 8,290,647	\$ -	\$ -	\$ -	\$ 8,290,647		
4.2	A	Multiple		Other Local	\$ 16,240	\$ 54,304	\$ 41,616	\$ 148,193	\$ 314,657	\$ 247,666	\$ 299,939	\$ 168,494	\$ 226,350	\$ 414,130	\$ 604,954	\$ 2,538,574	\$ 5,075,118	\$ 5,075,118	\$ -	\$ -	\$ 0	\$ 5,075,118	
		8600-8799		<b>TOTAL OTHER LOCAL REVENUE</b>	\$ 430,773	\$ 468,836	\$ 787,774	\$ 894,352	\$ 1,060,816	\$ 993,824	\$ 1,046,098	\$ 914,652	\$ 972,509	\$ 1,160,288	\$ 1,351,112	\$ 3,284,732	\$ 13,365,765	\$ 13,365,765	\$ -	\$ -	\$ 0	\$ 13,365,765	
<b>OTHER FINANCING SOURCES</b>																							
5.1	A	8900-8998		Transfers In & Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,150	\$ 34,150	\$ 34,150	\$ -	\$ -	\$ -	\$ 34,150	
		8900-8998		<b>TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,150	\$ 34,150	\$ 34,150	\$ -	\$ -	\$ -	\$ 34,150	
		8000-8998		<b>TOTAL REVENUE</b>	\$ 5,149,604	\$ 5,783,253	\$ 15,661,542	\$ 9,883,376	\$ 13,672,572	\$ 29,148,916	\$ 18,359,746	\$ 11,822,110	\$ 17,357,059	\$ 24,988,487	\$ 12,389,937	\$ 35,345,882	\$ 199,562,483	\$ 203,467,790	\$ -	\$ -	\$ 3,905,307	\$ 203,467,790	
<b>SALARIES &amp; BENEFITS</b>																							
6.1	A	1000-1999		Certificated	\$ 4,730,254	\$ 6,008,279	\$ 6,288,821	\$ 6,351,164	\$ 6,397,921	\$ 6,444,678	\$ 7,122,655	\$ 6,538,192	\$ 6,577,157	\$ 6,694,049	\$ 6,800,000	\$ 6,800,000	\$ 76,753,171	\$ 77,928,395	\$ 1,175,224	\$ -	\$ -	\$ 77,928,395	
6.2	A	2000-2999		Classified	\$ 1,705,459	\$ 3,179,463	\$ 3,297,221	\$ 3,276,917	\$ 3,410,918	\$ 3,337,827	\$ 3,236,311	\$ 3,682,979	\$ 3,370,312	\$ 3,520,554	\$ 3,532,736	\$ 3,600,000	\$ 39,150,697	\$ 40,606,164	\$ 1,455,467	\$ -	\$ -	\$ 40,606,164	
6.3	A	3000-3999		Benefits	\$ 2,079,794	\$ 2,890,104	\$ 4,618,764	\$ 4,440,496	\$ 4,813,238	\$ 4,786,228	\$ 5,153,568	\$ 4,867,259	\$ 4,726,805	\$ 4,900,000	\$ 4,900,000	\$ 4,900,000	\$ 53,076,256	\$ 54,020,631	\$ 944,375	\$ -	\$ -	\$ 54,020,631	
6.4	O	3101-3112	7690	STRS On-Behalf - Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,909,285	\$ 7,909,285	\$ 7,909,285	\$ -	\$ -	\$ -	\$ 7,909,285	
6.5	M	1000-3999		Salaries & Benefits (One-Time Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		1000-3999		<b>TOTAL SALARIES &amp; BENEFITS</b>	\$ 8,515,507	\$ 12,077,846	\$ 14,204,806	\$ 14,068,577	\$ 14,622,077	\$ 14,568,733	\$ 15,512,535	\$ 15,088,430	\$ 14,674,273	\$ 15,114,604	\$ 15,232,736	\$ 23,209,285	\$ 176,889,409	\$ 180,464,475	\$ 3,575,066	\$ -	\$ -	\$ 180,464,475	
<b>OTHER EXPENDITURES</b>																							
7.1	A	4000-4999		Supplies	\$ 205,379	\$ 1,078,484	\$ 492,521	\$ 792,316	\$ 343,596	\$ 273,514	\$ 486,681	\$ 310,502	\$ 465,267	\$ 1,000,000	\$ 2,000,000	\$ 2,000,000	\$ 9,448,260	\$ 9,733,610	\$ 285,350	\$ -	\$ -	\$ 9,733,610	
7.2	A	5000-5999		Utilities	\$ 21,230	\$ 365,045	\$ 448,927	\$ 547,308	\$ 457,212	\$ 486,209	\$ 270,806	\$ 307,052	\$ 352,618	\$ 351,064	\$ 600,000	\$ 600,000	\$ 4,807,471	\$ 5,177,940	\$ 370,469	\$ -	\$ -	\$ 5,177,940	
7.3	A	6000-6999		Other Services (Excl. Utilities)	\$ 1,242,722	\$ 875,487	\$ 1,131,083	\$ 1,383,740	\$ 756,503	\$ 922,493	\$ 885,770	\$ 1,125,207	\$ 994,471	\$ 875,487									

