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: Derk Garcia 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 12, 2026 Signed: ______________________________

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

___ QUALIFIED CERTIFICATION

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

___ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Amy Banks Telephone: (916) 771-1600 Ext. 50111

Title: Associate Superintendent of Business Services E-mail: abanks01@rcsdk8.org

Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than $20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2024-25) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	148,927,570.00	154,467,996.00	77,841,486.49	154,527,520.00	59,524.00	0.0%
2) Federal Revenue		8100-8299	4,738,428.00	5,038,591.00	789,952.07	5,095,115.00	56,524.00	1.1%
3) Other State Revenue		8300-8599	23,712,845.00	27,723,194.00	10,986,355.42	27,843,731.00	120,537.00	0.4%
4) Other Local Revenue		8600-8799	11,556,887.00	12,518,730.00	7,952,426.19	12,984,996.00	466,266.00	3.7%
5) TOTAL, REVENUES			188,935,730.00	199,748,511.00	97,570,220.17	200,451,362.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	85,600,925.00	88,818,421.00	48,416,193.94	88,692,369.00	126,052.00	0.1%
2) Classified Salaries		2000-2999	28,368,196.00	29,488,528.00	16,616,797.01	29,812,349.00	(323,821.00)	-1.1%
3) Employee Benefits		3000-3999	44,142,493.00	45,272,849.00	20,476,151.83	45,077,119.00	195,730.00	0.4%
4) Books and Supplies		4000-4999	5,118,465.00	7,776,809.00	3,614,204.05	7,786,929.00	(10,120.00)	-0.1%
5) Services and Other Operating Expenditures		5000-5999	22,186,026.00	25,991,354.00	12,698,308.07	26,586,071.00	(594,717.00)	-2.3%
6) Capital Outlay		6000-6999	80,000.00	7,314,588.00	4,444,122.44	11,760,850.00	(4,446,262.00)	-60.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,336,824.00	5,072,329.00	97,214.23	5,185,801.00	(113,472.00)	-2.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(786,551.00)	(424,962.00)	0.00	(437,479.00)	12,517.00	-2.9%
9) TOTAL, EXPENDITURES			190,046,378.00	209,309,916.00	106,362,991.57	214,464,009.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,110,648.00)	(9,561,405.00)	(8,792,771.40)	(14,012,647.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	461,125.00	461,124.63	461,125.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	461,125.00	461,124.63	461,125.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,110,648.00)	(9,100,280.00)	(8,331,646.77)	(13,551,522.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	70,056,942.00	84,730,489.00		84,730,489.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,056,942.00	84,730,489.00		84,730,489.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,056,942.00	84,730,489.00		84,730,489.00		
2) Ending Balance, June 30 (E + F1e)			68,946,294.00	75,630,209.00		71,178,967.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	18,206.00	43,268.00		51,549.00		
Prepaid Items		9713	2,853,954.00	3,356,656.00		3,356,656.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	26,817,285.00	31,900,820.00		28,708,923.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	21,343,527.00	22,320,337.00		21,002,169.00		
Maintenance	0000	9760	*2,157,182.00*					
Curriculum Adoption	0000	9760	*4,286,747.00*					
New School Start-Up	0000	9760	*5,203,792.00*					
Technology Replacement	0000	9760	*6,125,070.00*					
Safety Measures	0000	9760	*363,658.00*					
Technology Infrastructure	0000	9760	*1,079,300.00*					
SELPA Funding Realignment	0000	9760	*998,918.00*					
SELF AB218 Liability	0000	9760	*1,128,860.00*					
Shade Structures	0000	9760	*0.00*					
Maintenance	0000	9760		*2,951,626.00*				
Curriculum Adoption	0000	9760		*4,604,914.00*				
New School Start-Up	0000	9760		*4,467,985.00*				
Technology Replacement	0000	9760		*6,202,654.00*				
Safety Measures	0000	9760		*334,345.00*				
Technology Infrastructure	0000	9760		*1,129,953.00*				
SELPA Funding Realignment	0000	9760		*1,500,000.00*				
SELF AB218 Liability	0000	9760		*1,128,860.00*				
Shade Structures	0000	9760		*0.00*				
Maintenance	0000	9760				*2,951,626.00*		
Curriculum Adoption	0000	9760				*4,786,746.00*		
New School Start-Up	0000	9760				*4,467,985.00*		
Technology Replacement	0000	9760				*6,202,654.00*		
Safety Measures	0000	9760				*334,345.00*		
Technology Infrastructure	0000	9760				*1,129,953.00*		
SELPA Funding Realignment	0000	9760				*0.00*		
SELF AB218 Liability	0000	9760				*1,128,860.00*		
Shade Structures	0000	9760				*0.00*		
d) Assigned								
Other Assignments		9780	9,035,787.00	9,577,108.00		9,471,527.00		
Site/Department Carryover	0000	9780	*150,000.00*					
Medi-Cal Administrative Activities	0000	9780	*100,467.00*					
Erate	0000	9780	*489,843.00*					
Furniture Replacement	0000	9780	*363,157.00*					
LCFF Supplemental	0000	9780	*4,131,392.00*					
2% Board Reserve	0000	9780	*3,800,928.00*					
Site/Department Carryover	0000	9780		*150,000.00*				
Medi-Cal Administrative Activities	0000	9780		*148,641.00*				
Erate	0000	9780		*687,877.00*				
Furniture Replacement	0000	9780		*363,158.00*				
LCFF Supplemental	0000	9780		*4,041,234.00*				
2% Board Reserve	0000	9780		*4,186,198.00*				
Site/Department Carryover	0000	9780				*150,000.00*		
Medi-Cal Administrative Activities	0000	9780				*146,842.00*		

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)
Erate	0000	9780				*701,300.00*		
Furniture Replacement	0000	9780				*54,158.00*		
LCFF Supplemental	0000	9780				*4,129,947.00*		
2% Board Reserve	0000	9780				*4,289,280.00*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,701,391.00	6,279,297.00		6,433,920.00		
Unassigned/Unappropriated Amount		9790	3,151,144.00	2,127,723.00		2,129,223.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	77,163,327.00	77,939,218.00	35,155,101.00	77,971,934.00	32,716.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,383,818.00	2,437,376.00	8,238,446.00	2,437,718.00	342.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	265,009.00	264,667.00	135,921.14	264,667.00	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	53,275,322.00	56,304,505.00	31,037,036.19	56,304,505.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,146,222.00	1,224,330.00	1,172,536.54	1,224,330.00	0.00	0.0%
Prior Years' Taxes		8043	18,883.00	27,274.00	16,490.18	27,274.00	0.00	0.0%
Supplemental Taxes		8044	1,666,388.00	1,707,267.00	787,149.84	1,707,267.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	8,814,959.00	9,606,988.00	0.00	9,606,988.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	677,281.00	1,279,734.00	1,317,540.60	1,279,734.00	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			145,411,209.00	150,791,359.00	77,860,221.49	150,824,417.00	33,058.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(37,169.00)	(38,554.00)	(18,735.00)	(50,218.00)	(11,664.00)	30.3%
Property Taxes Transfers		8097	3,553,530.00	3,715,191.00	0.00	3,753,321.00	38,130.00	1.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			148,927,570.00	154,467,996.00	77,841,486.49	154,527,520.00	59,524.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,874,847.00	2,819,919.00	0.00	2,847,019.00	27,100.00	1.0%
Special Education Discretionary Grants		8182	233,302.00	233,302.00	0.00	233,302.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	145,374,040.00	150,752,805.00	77,841,486.49	150,774,199.00	21,394.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,574,094.00	4,067,284.00	2,175,584.75	4,067,284.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,723,000.00	3,637,862.00	2,810,568.38	3,774,658.00	136,796.00	3.8%
5) TOTAL, REVENUES			151,671,134.00	158,457,951.00	82,827,639.62	158,616,141.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	68,128,536.00	70,853,022.00	38,728,870.27	70,780,462.00	72,560.00	0.1%
2) Classified Salaries		2000-2999	14,990,054.00	15,406,869.00	8,845,449.23	15,400,334.00	6,535.00	0.0%
3) Employee Benefits		3000-3999	26,426,573.00	27,087,772.00	14,880,625.91	27,022,839.00	64,933.00	0.2%
4) Books and Supplies		4000-4999	2,354,808.00	5,081,377.00	2,347,635.19	5,065,190.00	16,187.00	0.3%
5) Services and Other Operating Expenditures		5000-5999	13,844,900.00	14,932,827.00	7,801,324.75	15,186,191.00	(253,364.00)	-1.7%
6) Capital Outlay		6000-6999	80,000.00	5,350,890.00	3,889,304.62	6,814,262.00	(1,463,372.00)	-27.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	572,809.00	729,089.00	97,214.23	729,089.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(903,154.00)	(781,530.00)	0.00	(815,564.00)	34,034.00	-4.4%
9) TOTAL, EXPENDITURES			125,494,526.00	138,660,316.00	76,590,424.20	140,182,803.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			26,176,608.00	19,797,635.00	6,237,215.42	18,433,338.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	461,125.00	461,124.63	461,125.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(31,675,454.00)	(35,683,696.00)	0.00	(35,578,744.00)	104,952.00	-0.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,675,454.00)	(35,222,571.00)	461,124.63	(35,117,619.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,498,846.00)	(15,424,936.00)	6,698,340.05	(16,684,281.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	47,627,855.00	59,154,325.00		59,154,325.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,627,855.00	59,154,325.00		59,154,325.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,627,855.00	59,154,325.00		59,154,325.00		
2) Ending Balance, June 30 (E + F1e)			42,129,009.00	43,729,389.00		42,470,044.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	18,206.00	43,268.00		51,549.00		
Prepaid Items		9713	2,853,954.00	3,356,656.00		3,356,656.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	21,343,527.00	22,320,337.00		21,002,169.00		
Maintenance	0000	9760	*2,157,182.00*					
Curriculum Adoption	0000	9760	*4,286,747.00*					
New School Start-Up	0000	9760	*5,203,792.00*					
Technology Replacement	0000	9760	*6,125,070.00*					
Safety Measures	0000	9760	*363,658.00*					
Technology Infrastructure	0000	9760	*1,079,300.00*					
SELPA Funding Realignment	0000	9760	*998,918.00*					
SELF AB218 Liability	0000	9760	*1,128,860.00*					
Shade Structures	0000	9760	*0.00*					
Maintenance	0000	9760		*2,951,626.00*				
Curriculum Adoption	0000	9760		*4,604,914.00*				
New School Start-Up	0000	9760		*4,467,985.00*				
Technology Replacement	0000	9760		*6,202,654.00*				
Safety Measures	0000	9760		*334,345.00*				
Technology Infrastructure	0000	9760		*1,129,953.00*				
SELPA Funding Realignment	0000	9760		*1,500,000.00*				
SELF AB218 Liability	0000	9760		*1,128,860.00*				
Shade Structures	0000	9760		*0.00*				
Maintenance	0000	9760				*2,951,626.00*		
Curriculum Adoption	0000	9760				*4,786,746.00*		
New School Start-Up	0000	9760				*4,467,985.00*		
Technology Replacement	0000	9760				*6,202,654.00*		
Safety Measures	0000	9760				*334,345.00*		
Technology Infrastructure	0000	9760				*1,129,953.00*		
SELPA Funding Realignment	0000	9760				*0.00*		
SELF AB218 Liability	0000	9760				*1,128,860.00*		
Shade Structures	0000	9760				*0.00*		
d) Assigned								
Other Assignments		9780	9,035,787.00	9,577,108.00		9,471,527.00		
Site/Department Carryover	0000	9780	*150,000.00*					
Medi-Cal Administrative Activities	0000	9780	*100,467.00*					
Erate	0000	9780	*489,843.00*					
Furniture Replacement	0000	9780	*363,157.00*					
LCFF Supplemental	0000	9780	*4,131,392.00*					
2% Board Reserve	0000	9780	*3,800,928.00*					
Site/Department Carryover	0000	9780		*150,000.00*				
Medi-Cal Administrative Activities	0000	9780		*148,641.00*				
Erate	0000	9780		*687,877.00*				
Furniture Replacement	0000	9780		*363,158.00*				
LCFF Supplemental	0000	9780		*4,041,234.00*				
2% Board Reserve	0000	9780		*4,186,198.00*				
Site/Department Carryover	0000	9780				*150,000.00*		
Medi-Cal Administrative Activities	0000	9780				*146,842.00*		

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)
Erate	0000	9780				*701,300.00*		
Furniture Replacement	0000	9780				*54,158.00*		
LCFF Supplemental	0000	9780				*4,129,947.00*		
2% Board Reserve	0000	9780				*4,289,280.00*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,701,391.00	6,279,297.00		6,433,920.00		
Unassigned/Unappropriated Amount		9790	3,151,144.00	2,127,723.00		2,129,223.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	77,163,327.00	77,939,218.00	35,155,101.00	77,971,934.00	32,716.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,383,818.00	2,437,376.00	8,238,446.00	2,437,718.00	342.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	265,009.00	264,667.00	135,921.14	264,667.00	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	53,275,322.00	56,304,505.00	31,037,036.19	56,304,505.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,146,222.00	1,224,330.00	1,172,536.54	1,224,330.00	0.00	0.0%
Prior Years' Taxes		8043	18,883.00	27,274.00	16,490.18	27,274.00	0.00	0.0%
Supplemental Taxes		8044	1,666,388.00	1,707,267.00	787,149.84	1,707,267.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	8,814,959.00	9,606,988.00	0.00	9,606,988.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	677,281.00	1,279,734.00	1,317,540.60	1,279,734.00	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			145,411,209.00	150,791,359.00	77,860,221.49	150,824,417.00	33,058.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(37,169.00)	(38,554.00)	(18,735.00)	(50,218.00)	(11,664.00)	30.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			145,374,040.00	150,752,805.00	77,841,486.49	150,774,199.00	21,394.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	3,553,530.00	3,715,191.00	0.00	3,753,321.00	38,130.00	1.0%
2) Federal Revenue		8100-8299	4,738,428.00	5,038,591.00	789,952.07	5,095,115.00	56,524.00	1.1%
3) Other State Revenue		8300-8599	20,138,751.00	23,655,910.00	8,810,770.67	23,776,447.00	120,537.00	0.5%
4) Other Local Revenue		8600-8799	8,833,887.00	8,880,868.00	5,141,857.81	9,210,338.00	329,470.00	3.7%
5) TOTAL, REVENUES			37,264,596.00	41,290,560.00	14,742,580.55	41,835,221.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	17,472,389.00	17,965,399.00	9,687,323.67	17,911,907.00	53,492.00	0.3%
2) Classified Salaries		2000-2999	13,378,142.00	14,081,659.00	7,771,347.78	14,412,015.00	(330,356.00)	-2.3%
3) Employee Benefits		3000-3999	17,715,920.00	18,185,077.00	5,595,525.92	18,054,280.00	130,797.00	0.7%
4) Books and Supplies		4000-4999	2,763,657.00	2,695,432.00	1,266,568.86	2,721,739.00	(26,307.00)	-1.0%
5) Services and Other Operating Expenditures		5000-5999	8,341,126.00	11,058,527.00	4,896,983.32	11,399,880.00	(341,353.00)	-3.1%
6) Capital Outlay		6000-6999	0.00	1,963,698.00	554,817.82	4,946,588.00	(2,982,890.00)	-151.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,764,015.00	4,343,240.00	0.00	4,456,712.00	(113,472.00)	-2.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	116,603.00	356,568.00	0.00	378,085.00	(21,517.00)	-6.0%
9) TOTAL, EXPENDITURES			64,551,852.00	70,649,600.00	29,772,567.37	74,281,206.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(27,287,256.00)	(29,359,040.00)	(15,029,986.82)	(32,445,985.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	31,675,454.00	35,683,696.00	0.00	35,578,744.00	(104,952.00)	-0.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			31,675,454.00	35,683,696.00	0.00	35,578,744.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,388,198.00	6,324,656.00	(15,029,986.82)	3,132,759.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,429,087.00	25,576,164.00		25,576,164.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,429,087.00	25,576,164.00		25,576,164.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,429,087.00	25,576,164.00		25,576,164.00		
2) Ending Balance, June 30 (E + F1e)			26,817,285.00	31,900,820.00		28,708,923.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

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	26,817,285.00	31,900,820.00		28,708,923.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	3,553,530.00	3,715,191.00	0.00	3,753,321.00	38,130.00	1.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,553,530.00	3,715,191.00	0.00	3,753,321.00	38,130.00	1.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,874,847.00	2,819,919.00	0.00	2,847,019.00	27,100.00	1.0%
Special Education Discretionary Grants		8182	233,302.00	233,302.00	0.00	233,302.00	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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,500,000.00	6,000,000.00	1,747,868.94	6,000,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	8,500,000.00	8,500,000.00	2,521,686.64	8,500,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	535,000.00	595,517.00	533,275.23	600,028.00	4,511.00	0.8%
5) TOTAL, REVENUES			14,535,000.00	15,095,517.00	4,802,830.81	15,100,028.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,807,845.00	3,897,839.00	2,115,958.07	4,073,590.00	(175,751.00)	-4.5%
3) Employee Benefits		3000-3999	1,353,974.00	1,396,888.00	755,692.15	1,423,032.00	(26,144.00)	-1.9%
4) Books and Supplies		4000-4999	6,755,000.00	6,680,000.00	3,104,167.89	6,680,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	509,500.00	504,500.00	197,547.24	504,500.00	0.00	0.0%
6) Capital Outlay		6000-6999	260,000.00	315,000.00	0.00	315,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	786,551.00	424,962.00	0.00	437,479.00	(12,517.00)	-2.9%
9) TOTAL, EXPENDITURES			13,472,870.00	13,219,189.00	6,173,365.35	13,433,601.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,062,130.00	1,876,328.00	(1,370,534.54)	1,666,427.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,062,130.00	1,876,328.00	(1,370,534.54)	1,666,427.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	17,841,364.00	19,864,472.00		19,864,472.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,841,364.00	19,864,472.00		19,864,472.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,841,364.00	19,864,472.00		19,864,472.00		
2) Ending Balance, June 30 (E + F1e)			18,903,494.00	21,740,800.00		21,530,899.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	28,023.00	11,113.00		11,113.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	18,875,471.00	21,729,687.00		21,519,786.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	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		
FEDERAL REVENUE								
Child Nutrition Programs		8220	5,500,000.00	6,000,000.00	1,747,868.94	6,000,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,500,000.00	6,000,000.00	1,747,868.94	6,000,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	8,500,000.00	8,500,000.00	2,521,686.64	8,500,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,500,000.00	8,500,000.00	2,521,686.64	8,500,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	25,000.00	25,000.00	111,685.52	25,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500,000.00	560,517.00	411,601.25	560,517.00	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								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	10,000.00	10,000.00	9,988.46	14,511.00	4,511.00	45.1%
TOTAL, OTHER LOCAL REVENUE			535,000.00	595,517.00	533,275.23	600,028.00	4,511.00	0.8%
TOTAL, REVENUES			14,535,000.00	15,095,517.00	4,802,830.81	15,100,028.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	3,122,871.00	3,190,906.00	1,702,208.22	3,344,584.00	(153,678.00)	-4.8%
Classified Supervisors' and Administrators' Salaries		2300	469,972.00	480,781.00	280,444.12	491,579.00	(10,798.00)	-2.2%
Clerical, Technical and Office Salaries		2400	215,002.00	226,152.00	133,305.73	237,427.00	(11,275.00)	-5.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,807,845.00	3,897,839.00	2,115,958.07	4,073,590.00	(175,751.00)	-4.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	807,357.00	797,681.00	439,441.79	804,273.00	(6,592.00)	-0.8%
OASDI/Medicare/Alternative		3301-3302	266,702.00	264,753.00	144,051.11	280,147.00	(15,394.00)	-5.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	21,081,194.00	20,623,894.00	12,536,879.18	21,254,033.00	630,139.00	3.1%
5) TOTAL, REVENUES			21,081,194.00	20,623,894.00	12,536,879.18	21,254,033.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	855,276.00	0.00	856,701.00	(1,425.00)	-0.2%
5) Services and Other Operating Expenditures		5000-5999	2,463,006.00	2,666,006.00	67,723.26	2,886,606.00	(220,600.00)	-8.3%
6) Capital Outlay		6000-6999	0.00	40,874,818.00	19,496,356.55	44,307,049.00	(3,432,231.00)	-8.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	426,590.00	426,590.00	426,590.00	426,590.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,889,596.00	44,822,690.00	19,990,669.81	48,476,946.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			18,191,598.00	(24,198,796.00)	(7,453,790.63)	(27,222,913.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,191,598.00	(24,198,796.00)	(7,453,790.63)	(27,222,913.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,070,197.00	51,768,570.00		51,768,570.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,070,197.00	51,768,570.00		51,768,570.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,070,197.00	51,768,570.00		51,768,570.00		
2) Ending Balance, June 30 (E + F1e)			19,261,795.00	27,569,774.00		24,545,657.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	19,261,795.00	27,569,774.00		24,545,657.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	300,000.00	1,487,760.00	1,082,812.83	1,687,760.00	200,000.00	13.4%
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								
Mitigation/Developer Fees		8681	20,781,194.00	19,136,134.00	11,454,066.35	19,566,273.00	430,139.00	2.2%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			21,081,194.00	20,623,894.00	12,536,879.18	21,254,033.00	630,139.00	3.1%
TOTAL, REVENUES			21,081,194.00	20,623,894.00	12,536,879.18	21,254,033.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,053.00	1,053.00	731.63	1,053.00	0.00	0.0%
5) TOTAL, REVENUES			1,053.00	1,053.00	731.63	1,053.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	100.00	100.00	0.00	100.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			5,100.00	5,100.00	0.00	5,100.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(4,047.00)	(4,047.00)	731.63	(4,047.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(4,047.00)	(4,047.00)	731.63	(4,047.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	29,883.00	30,237.00		30,237.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,883.00	30,237.00		30,237.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			29,883.00	30,237.00		30,237.00		
2) Ending Net Position, June 30 (E + F1e)			25,836.00	26,190.00		26,190.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	25,836.00	26,190.00		26,190.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,053.00	1,053.00	731.63	1,053.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,053.00	1,053.00	731.63	1,053.00	0.00	0.0%
TOTAL, REVENUES			1,053.00	1,053.00	731.63	1,053.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	11,902.38	12,170.17	12,170.38	12,170.38	.21	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	11,902.38	12,170.17	12,170.38	12,170.38	.21	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	16.71	16.71	18.21	18.21	1.50	9.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	16.71	16.71	18.21	18.21	1.50	9.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	11,919.09	12,186.88	12,188.59	12,188.59	1.71	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

2025-26 Second Interim Cash Flow Assumptions

(Please return to PCOE with Second Interim reports)

REVENUES	Included Yes/No	Amount	Comments & Timing
8010-8099 Revenue Limit Sources			
Principal Apportionment			
Payment schedule per CDE Website	Yes		
www.cde.ca.gov/fg/aa/pa/papayschedule.asp			
Deferral June 26 to Jul 26 - project @ 5% of June payment	Yes		
EPA payments in Sept, Dec, Mar, June	Yes		
Property Taxes (please note source for estimate)	Yes		25/26 P1 Taxes
8100 - 8299 Federal Revenue			
Did you include Federal Cash Management funds?	Yes		
8300 - 8599 Other State Revenue	Yes		
8600 - 8799 Other Local Revenue			
What Interest Rate did you project?	3.7305	2,500,000	
Interest adjusted for effect of dry pd financing?	No		
Transfers In			
Interfund borrowing transfers from other funds	No		
TRANs Proceeds (including Mid-Year TRANs)	N/A		
Dry Period Financing Arrangement with County treasurer?	No		
EXPENDITURES			
1000 -3999 Salaries and Benefits			
COLAs or retroactive payments included?	Yes		Negotiated salary settlement only
Salary rollbacks or furloughs included?	N/A		
Increases or decrease in H/W premiums included?	No		
Elections, Legal Settlements	Yes		
Other large payments	No		
7000 - 7499 Other Outgo			
TRANs Debt Service Set-Asides	N/A		
Interfund borrowing payback	N/A		
Debt Service for Non-Voter Approved Debt	Yes	729,089	
Billback	Yes	4,456,712	
Transfers Out			
Other	No		
Other/Notes			

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	February									
A. BEGINNING CASH			73,456,972.00	76,786,445.00	62,218,805.00	61,171,606.00	55,136,555.00	48,903,337.00	93,237,686.00	73,750,059.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		3,195,918.00	3,195,918.00	9,871,876.00	5,752,653.00	5,752,653.00	9,871,876.00	5,752,653.00	6,194,498.00
Property Taxes	8020-8079		31,852.00	0.00	1,077,463.00	0.00	148,141.00	33,209,218.00	0.00	0.00
Miscellaneous Funds	8080-8099		0.00	(2,248.00)	(4,496.00)	(2,998.00)	(2,998.00)	(2,998.00)	(2,998.00)	(2,998.00)
Federal Revenue	8100-8299		0.00	0.00	481,190.00	0.00	0.00	308,762.00	0.00	16,117.00
Other State Revenue	8300-8599		575,644.00	575,644.00	1,036,158.00	3,838,948.00	1,680,868.00	2,122,398.00	1,156,695.00	2,295,074.00
Other Local Revenue	8600-8799		651,957.00	674,518.00	1,061,805.00	1,066,138.00	1,297,456.00	2,061,418.00	1,139,136.00	1,247,752.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979						461,125.00			
TOTAL RECEIPTS			4,455,371.00	4,443,832.00	13,523,996.00	10,654,741.00	9,337,245.00	47,570,674.00	8,045,486.00	9,750,443.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		748,020.00	7,568,143.00	7,670,802.00	7,782,531.00	7,955,384.00	936,881.00	15,754,433.00	7,872,694.00
Classified Salaries	2000-2999		1,163,717.00	2,235,111.00	2,443,025.00	2,443,690.00	2,411,051.00	3,212,791.00	2,707,413.00	2,488,736.00
Employee Benefits	3000-3999		771,368.00	3,195,528.00	3,126,881.00	3,226,631.00	3,280,249.00	1,248,453.00	5,627,042.00	3,281,566.00
Books and Supplies	4000-4999		253,237.00	780,204.00	1,347,308.00	614,456.00	215,115.00	152,077.00	251,807.00	203,651.00
Services	5000-5999		2,423,146.00	1,837,447.00	1,685,590.00	1,833,578.00	1,245,145.00	771,612.00	2,901,790.00	1,336,614.00
Capital Outlay	6000-6999		869,937.00	1,954,142.00	310,258.00	394,413.00	530,825.00	76,988.00	307,559.00	138,502.00
Other Outgo	7000-7499		766.00	16,075.00	0.00	32,149.00	16,075.00	16,075.00	16,075.00	16,075.00
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			6,230,191.00	17,586,650.00	16,583,864.00	16,327,448.00	15,653,844.00	6,414,877.00	27,566,119.00	15,337,838.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	266,198.00	(54,797.00)	(61,285.00)	(97,489.00)	115,682.00	(91,774.00)	(9,697.00)	27,942.00	(30,947.00)
Accounts Receivable	9200-9299	18,672,912.00	9,314,119.00	592,804.00	983,434.00	3,626,854.00	263,445.00	3,169,844.00	0.00	(551,947.00)
Due From Other Funds	9310	278,383.00			278,383.00					
Stores	9320	14,624.00	(42,723.00)	12,168.00	16,007.00	3,940.00	(18,037.00)	13,901.00	(2,347.00)	(17,557.00)
Prepaid Expenditures	9330	4,498,193.00	0.00	0.00	1,178,010.00	(36,473.00)	0.00			
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		23,730,310.00	9,216,599.00	543,687.00	2,358,345.00	3,710,003.00	153,634.00	3,174,048.00	25,595.00	(600,451.00)
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	12,132,355.00	4,112,306.00	1,968,509.00	21,241.00	4,072,347.00	70,253.00	(4,504.00)	(7,411.00)	42,286.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	324,435.00			324,435.00					
Deferred Inflows of Resources	9690									
SUBTOTAL		12,456,790.00	4,112,306.00	1,968,509.00	345,676.00	4,072,347.00	70,253.00	(4,504.00)	(7,411.00)	42,286.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		11,273,520.00	5,104,293.00	(1,424,822.00)	2,012,669.00	(362,344.00)	83,381.00	3,178,552.00	33,006.00	(642,737.00)
E. NET INCREASE/DECREASE (B - C + D)			3,329,473.00	(14,567,640.00)	(1,047,199.00)	(6,035,051.00)	(6,233,218.00)	44,334,349.00	(19,487,627.00)	(6,230,132.00)
F. ENDING CASH (A + E)			76,786,445.00	62,218,805.00	61,171,606.00	55,136,555.00	48,903,337.00	93,237,686.00	73,750,059.00	67,519,927.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	February								
A. BEGINNING CASH		67,519,927.00	58,084,461.00	72,914,342.00	66,917,793.00				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	6,255,220.00	9,155,584.00	9,155,584.00	5,797,440.00	457,779.00		80,409,652.00	80,409,652.00
Property Taxes	8020-8079	22,493.00	22,512,457.00	918,283.00	12,494,858.00			70,414,765.00	70,414,765.00
Miscellaneous Funds	8080-8099	(7,121.00)	(7,121.00)	(7,121.00)	(7,121.00)	3,753,321.00		3,703,103.00	3,703,103.00
Federal Revenue	8100-8299	54,730.00	0.00	14,277.00	4,220,039.00			5,095,115.00	5,095,115.00
Other State Revenue	8300-8599	1,960,222.00	895,400.00	1,124,680.00	10,582,000.00			27,843,731.00	27,843,731.00
Other Local Revenue	8600-8799	689,311.00	653,280.00	921,125.00	1,521,100.00			12,984,996.00	12,984,996.00
Interfund Transfers In	8900-8929							0.00	0.00
All Other Financing Sources	8930-8979							461,125.00	461,125.00
TOTAL RECEIPTS		8,974,855.00	33,209,600.00	12,126,828.00	34,608,316.00	4,211,100.00	0.00	200,912,487.00	200,912,487.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	7,989,049.00	8,007,312.00	8,260,057.00	8,147,063.00	0.00		88,692,369.00	88,692,369.00
Classified Salaries	2000-2999	2,898,076.00	2,889,811.00	2,879,873.00	2,039,055.00			29,812,349.00	29,812,349.00
Employee Benefits	3000-3999	3,431,124.00	3,326,926.00	3,447,571.00	11,113,780.00			45,077,119.00	45,077,119.00
Books and Supplies	4000-4999	760,487.00	1,887,325.00	443,748.00	877,514.00			7,786,929.00	7,786,929.00
Services	5000-5999	2,189,948.00	1,298,668.00	2,571,555.00	6,490,978.00			26,586,071.00	26,586,071.00
Capital Outlay	6000-6999	995,895.00	823,935.00	374,831.00	4,983,565.00			11,760,850.00	11,760,850.00
Other Outgo	7000-7499	0.00	0.00	0.00	178,320.00	4,456,712.00		4,748,322.00	4,748,322.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		18,264,579.00	18,233,977.00	17,977,635.00	33,830,275.00	4,456,712.00	0.00	214,464,009.00	214,464,009.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							(202,365.00)	
Accounts Receivable	9200-9299	318,590.00	318,590.00	318,590.00	318,589.00			18,672,912.00	
Due From Other Funds	9310							278,383.00	
Stores	9320							(34,648.00)	
Prepaid Expenditures	9330							1,141,537.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		318,590.00	318,590.00	318,590.00	318,589.00	0.00	0.00	19,855,819.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	464,332.00	464,332.00	464,332.00	464,332.00			12,132,355.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							324,435.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		464,332.00	464,332.00	464,332.00	464,332.00	0.00	0.00	12,456,790.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(145,742.00)	(145,742.00)	(145,742.00)	(145,743.00)	0.00	0.00	7,399,029.00	
E. NET INCREASE/DECREASE (B - C + D)		(9,435,466.00)	14,829,881.00	(5,996,549.00)	632,298.00	(245,612.00)	0.00	(6,152,493.00)	(13,551,522.00)
F. ENDING CASH (A + E)		58,084,461.00	72,914,342.00	66,917,793.00	67,550,091.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								67,304,479.00	

MULTI - YEAR PROJECTION ASSUMPTIONS
FISCAL YEARS ENDING 2027-28
SECOND INTERIM-2025-26

REVENUES	**2025-26**	**2026-27**	**2027-28**
COST OF LIVING ADJUSTMENT (COLA)	2.30%	2.41%	3.06%
ENROLLMENT GROWTH	100	100	100
ENROLLMENT PROJECTION	12,725	12,825	12,925
ADA PROJECTIONS	12,170	12,267	12,364
UNDUPLICATED COUNT	5,752	5,752	5,752
SPECIAL ED (SELPA) INCOME (Dec / April Student count)	Adjusted for change in enrollment; no increase in rate	Adjusted for change in enrollment; no increase in rate	Adjusted for change in enrollment; no increase in rate
K-3 CLASS SIZE	K-3 26:1 School Avg.	K-3 26:1 School Avg.	K-3 26:1 School Avg.
TK CLASS SIZE	TK 10:1	TK 10:1	TK 10:1
LOTTERY INCOME-URESTRICTED	$190.00/annual	$190.00/annual	$190.00/annual
LOTTERY INCOME-RESTRICTED	$82.00/annual	$82.00/annual	$82.00/annual
INTEREST INCOME	$100,000	$100,000	$100,000
EXPENSES	**2025-26**	**2026-27**	**2027-28**
STEP AND COLUMN (ALL STAFF)	District Wide = 2.19%	District Wide = 2.19%	District Wide = 2.19%
RESERVE	5%	5%	5%
STRS RATE-PENSION	19.10%	19.10%	19.10%
PERS RATE-PENSION	26.81%	26.40%	26.90%
STATE UNEMPLOYMENT INSURANCE RATE	0.05%	0.05%	0.05%
WORKERS COMP RATE	1.23%	1.23%	1.23%
RETIREES	10 FTE	10 FTE	10 FTE
GROWTH POSITIONS - TEACHERS	4 FTE	4 FTE	4 FTE
GROWTH POSITIONS - SPED CERT	4 FTE	4 FTE	4 FTE
GROWTH POSITIONS - INSTRUCTIONAL AIDES	4 FTE	4 FTE	4 FTE
SPECIAL ED PCOE BILLBACK	Rate increase 10%	Rate increase 10%	Rate increase 10%
TRANSPORTATION CONTRACT WITH RJUHSD	Rate increase 10%	Rate increase 10%	Rate increase 10%
UTILITIES	Rate increase 10%	Rate increase 10%	Rate increase 10%
ROUTINE RESTRICTED MAINTENANCE	3%	3%	3%
GASB 45 (Pre-funding Retiree Health Costs)	Pay As We Go-included	Pay As We Go-included	Pay As We Go-included

ROSEVILLE CITY SCHOOL DISTRICT
SECOND INTERIM
MULTI YEAR PROJECTION
RESTRICTED AND UNRESTRICTED FUNDS

	2025-26	% Change	2026-27	% Change	2027-28
REVENUES					
LCFF	154,527,520	1.97%	157,572,707	3.72%	163,431,374
Federal Revenue	5,095,115	0.00%	5,095,115	0.00%	5,095,115
Other State Revenue	27,843,731	-14.78%	23,729,122	0.19%	23,773,402
Local Revenues	12,984,996	0.39%	13,034,996	0.38%	13,084,996
TOTAL REVENUES	200,451,362	-0.51%	199,431,940	2.98%	205,384,887
EXPENDITURES					
Certificated Salaries	88,692,369	2.38%	90,805,697	2.43%	93,013,174
Classified Salaries	29,812,349	-3.90%	28,649,156	1.77%	29,155,065
Employee Benefits	45,077,119	0.87%	45,469,972	2.38%	46,550,052
Books & Supplies	7,786,929	-24.49%	5,879,816	-7.59%	5,433,700
Services and Other Operating Exp	26,586,071	-11.66%	23,486,083	1.05%	23,733,833
Capital Outlay	11,760,850	-98.82%	138,674	0.00%	138,674
Other Outgo	5,185,801	3.86%	5,385,801	3.71%	5,585,801
Transfer Out					
Indirect / Direct charges	(437,479)	0.00%	(437,479)	0.00%	(437,479)
TOTAL EXPENDITURES	214,464,009	-7.03%	199,377,720	1.90%	203,172,820
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	(14,012,647)		54,220		2,212,067
OTHER FINANCING SOURCES/USES	461,125		-		-
NET CHANGE IN FUND BALANCE	**(13,551,522)**		**54,220**		**2,212,067**
PROJECTED BEGINNING FUND BALANCE	84,730,489		71,178,967		71,233,187
PROJECTED ENDING FUND BALANCE	71,178,967		71,233,187		73,445,254
COMPONENTS OF ENDING BALANCE					
Non-Spendable:					
Revolving Cash	25,000		25,000		25,000
Stores	51,549		51,549		51,549
Prepaid Expenses	3,356,656		2,394,248		1,594,248
Restricted:	28,708,923		35,319,624		42,053,528
Committed:					
Maintenance	2,951,626		1,711,626		1,274,626
Curriculum Adoption	4,786,746		4,301,746		3,816,746
New School Start-Up	4,467,985		4,467,985		4,467,985
SELF AB 218 Liability	1,128,860		728,860		328,860
Safety Measures	334,345		334,345		334,345
Technology Replacement	6,202,654		4,664,255		3,606,876
Technology Infrastructure	1,129,953		1,002,044		956,469
SELPA Fund Realignment	-		-		-
Assigned:					
Carryover--Site & District	5,182,247		3,120,374		2,589,577
Unassigned:					
3% Designation	6,433,920		5,981,332		6,095,185
Additional 2% Board Reserve	4,289,280		3,987,554		4,063,456
Unassigned Balance	**2,129,222**		**3,142,646**		**2,186,804**

Revised:3/2/26

ROSEVILLE CITY SCHOOL DISTRICT
SECOND INTERIM
MULTI YEAR PROJECTION
UNRESTRICTED FUNDS

`	2025-26	% Change	2026-27	% Change	2027-28
REVENUES					
LCFF	150,774,199	2.02%	153,819,386	3.81%	159,678,053
Federal Revenue	-	0.00%	0	0.00%	0
Other State Revenue	4,067,284	1.49%	4,127,963	0.87%	4,163,679
Local Revenues	3,774,658	0.00%	3,774,658	0.00%	3,774,658
TOTAL REVENUES	158,616,141	1.96%	161,722,007	3.64%	167,616,390
EXPENDITURES					
Certificated Salaries	70,780,462	2.52%	72,564,182	2.59%	74,442,051
Classified Salaries	15,400,334	3.18%	15,889,782	2.30%	16,255,691
Employee Benefits	27,022,839	0.75%	27,224,369	3.26%	28,111,671
Books & Supplies	5,065,190	-6.83%	4,719,429	-9.73%	4,260,339
Services and Other Operating Exp	15,186,191	0.70%	15,291,955	1.23%	15,479,705
Capital Outlay	6,814,262	-98.58%	96,502	0.00%	96,502
Other Outgo	729,089	0.00%	729,089	0.00%	729,089
Transfer Out					
Indirect / Direct charges (7300)	(815,564)	0.00%	(815,564)	0.00%	(815,564)
TOTAL EXPENDITURES	140,182,803	-3.20%	135,699,744	2.11%	138,559,483
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	18,433,338		26,022,263		29,056,907
OTHER FINANCING SOURCES/USES	(35,578,744)		(32,578,744)		(33,578,744)
NET CHANGE IN FUND BALANCE	**(16,684,281)**		**(6,556,481)**		**(4,521,837)**
PROJECTED BEGINNING FUND BALANCE	59,154,325		42,470,044		35,913,563
PROJECTED ENDING FUND BALANCE	42,470,044		35,913,563		31,391,726
COMPONENTS OF ENDING BALANCE					
Non-Spendable:					
Revolving Cash	25,000		25,000		25,000
Stores	51,549		51,549		51,549
Prepaid expenses	3,356,656		2,394,248		1,594,248
Restricted:	-				
Committed:					
Maintenance	2,951,626		1,711,626		1,274,626
Curriculum Adoption	4,786,746		4,301,746		3,816,746
New School Start-Up	4,467,985		4,467,985		4,467,985
SELF AB 218 Liability	1,128,860		728,860		328,860
Safety Measures	334,345		334,345		334,345
Technology Replacement	6,202,654		4,664,255		3,606,876
Technology Infrastructure	1,129,953		1,002,044		956,469
SELPA Fund Realignment	-		-		0
Assigned:					
Carryover--Site & District	5,182,247		3,120,374		2,589,577
Unassigned:					
3% Designation	6,433,920		5,981,332		6,095,185
Addititonal 2% Board Reserve	4,289,280		3,987,554		4,063,456
Unassigned Balance	**2,129,222**		**3,142,646**		**2,186,804**

ROSEVILLE CITY SCHOOL DISTRICT
SECOND INTERIM
MULTI YEAR PROJECTION
RESTRICTED FUNDS

	2025-26	% Change	2026-27	% Change	2027-28
REVENUES					
LCFF	3,753,321	0.00%	3,753,321	0.00%	3,753,321
Federal Revenue	5,095,115	0.00%	5,095,115	0.00%	5,095,115
Other State Revenue	23,776,447	-17.56%	19,601,159	0.04%	19,609,723
Local Revenues	9,210,338	0.54%	9,260,338	0.54%	9,310,338
TOTAL REVENUES	41,835,221	-9.86%	37,709,933	0.16%	37,768,497
EXPENDITURES					
Certificated Salaries	17,911,907	1.84%	18,241,515	1.81%	18,571,123
Classified Salaries	14,412,015	-11.47%	12,759,374	1.10%	12,899,374
Employee Benefits	18,054,280	1.06%	18,245,603	1.06%	18,438,382
Books & Supplies	2,721,739	(57.37%)	1,160,387	1.12%	1,173,361
Services and Other Operating Exp	11,399,880	-28.12%	8,194,128	0.73%	8,254,128
Capital Outlay	4,946,588	11629.56%	42,172	0.00%	42,172
Other Outgo	4,456,712	4.49%	4,656,712	4.29%	4,856,712
Indirect / Direct charges (7300)	378,085	0.00%	378,085	0.00%	378,085
TOTAL EXPENDITURES	74,281,206	-14.27%	63,677,976	1.47%	64,613,336
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	(32,445,985)		(25,968,043)		(26,844,839)
OTHER FINANCING SOURCES/USES	35,578,744		32,578,744		33,578,744
NET CHANGE IN FUND BALANCE	**3,132,759**		**6,610,701**		**6,733,905**
PROJECTED BEGINNING FUND BALANCE	25,576,164		28,708,923		35,319,624
PROJECTED ENDING FUND BALANCE	28,708,923		35,319,624		42,053,528
COMPONENTS OF ENDING BALANCE					
Pre-Paid Expenditures	-		-		
Restricted Reserves:					
Federal					
State	28,708,923		35,319,624		42,053,528
Local	-		-		0

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

District's ADA Standard Percentage Range: **-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.

Fiscal Year		Estimated Funded ADA First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2025-26)					
	District Regular	12,170.17	12,170.38		
	Charter School	0.00	0.00		
	Total ADA	**12,170.17**	**12,170.38**	**0.0%**	**Met**
1st Subsequent Year (2026-27)					
	District Regular	12,267.17	12,267.38		
	Charter School				
	Total ADA	**12,267.17**	**12,267.38**	**0.0%**	**Met**
2nd Subsequent Year (2027-28)					
	District Regular	12,361.17	12,364.38		
	Charter School				
	Total ADA	**12,361.17**	**12,364.38**	**0.0%**	**Met**

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

	Enrollment			
Fiscal Year	First Interim (Form 01CSI, Item 2A)	Second Interim CALPADS/Projected	Percent Change	Status
Current Year (2025-26)				
District Regular	12,725.00	12,725.00		
Charter School				
Total Enrollment	**12,725.00**	**12,725.00**	**0.0%**	**Met**
1st Subsequent Year (2026-27)				
District Regular	12,825.00	12,825.00		
Charter School				
Total Enrollment	**12,825.00**	**12,825.00**	**0.0%**	**Met**
2nd Subsequent Year (2027-28)				
District Regular	12,925.00	12,925.00		
Charter School				
Total Enrollment	**12,925.00**	**12,925.00**	**0.0%**	**Met**

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year		P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2022-23)				
	District Regular	10,742	11,583	
	Charter School			
	Total ADA/Enrollment	**10,742**	**11,583**	**92.7%**
Second Prior Year (2023-24)				
	District Regular	11,446	12,004	
	Charter School			
	Total ADA/Enrollment	**11,446**	**12,004**	**95.4%**
First Prior Year (2024-25)				
	District Regular	11,806	12,324	
	Charter School	0		
	Total ADA/Enrollment	**11,806**	**12,324**	**95.8%**
			Historical Average Ratio:	94.6%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		**95.1%**

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

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

Fiscal Year		Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CALPADS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2025-26)					
	District Regular	12,170	12,725		
	Charter School	0			
	Total ADA/Enrollment	**12,170**	**12,725**	**95.6%**	**Not Met**
1st Subsequent Year (2026-27)					
	District Regular	12,267	12,825		
	Charter School				
	Total ADA/Enrollment	**12,267**	**12,825**	**95.6%**	**Not Met**
2nd Subsequent Year (2027-28)					
	District Regular	12,364	12,925		
	Charter School				
	Total ADA/Enrollment	**12,364**	**12,925**	**95.7%**	**Not Met**

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

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

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

Explanation: (required if NOT met)	The district has increased 370+ students since census day 2024. In addition, the district and school sites have focused efforts on attendance to encourage families to bring students to school.

4. CRITERION: LCFF Revenue

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

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

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

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

	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)			
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2025-26)	150,791,359.00	150,824,417.00	0.0%	Met
1st Subsequent Year (2026-27)	154,754,423.00	153,869,208.00	(.6%)	Met
2nd Subsequent Year (2027-28)	161,163,264.00	159,727,485.00	(.9%)	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2022-23)	84,554,518.23	97,565,766.81	86.7%
Second Prior Year (2023-24)	100,547,126.59	115,154,507.32	87.3%
First Prior Year (2024-25)	102,121,736.19	120,092,617.02	85.0%
		Historical Average Ratio:	86.3%

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**83.3% to 89.3%**	**83.3% to 89.3%**	**83.3% to 89.3%**

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Current Year (2025-26)	113,203,635.00	140,182,803.00	80.8%	Not Met
1st Subsequent Year (2026-27)	115,678,333.00	135,699,744.00	85.2%	Met
2nd Subsequent Year (2027-28)	118,809,413.00	138,559,483.00	85.7%	Met

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

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

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

Explanation: (required if NOT met)	The total expenditures include one-time projects that rolled over from the prior year.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2025-26)	5,038,591.00	5,095,115.00	1.1%	No
1st Subsequent Year (2026-27)	5,038,591.00	5,095,115.00	1.1%	No
2nd Subsequent Year (2027-28)	5,038,591.00	5,095,115.00	1.1%	No

Explanation:
(required if Yes)

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2025-26)	27,723,194.00	27,843,731.00	.4%	No
1st Subsequent Year (2026-27)	23,715,590.00	23,729,122.00	.1%	No
2nd Subsequent Year (2027-28)	23,759,870.00	23,773,402.00	.1%	No

Explanation:
(required if Yes)

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2025-26)	12,518,730.00	12,984,996.00	3.7%	No
1st Subsequent Year (2026-27)	12,568,730.00	13,034,996.00	3.7%	No
2nd Subsequent Year (2027-28)	12,618,730.00	13,084,996.00	3.7%	No

Explanation:
(required if Yes)

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2025-26)	7,776,809.00	7,786,929.00	.1%	No
1st Subsequent Year (2026-27)	5,039,144.00	5,879,816.00	16.7%	Yes
2nd Subsequent Year (2027-28)	4,629,496.00	5,433,700.00	17.4%	Yes

Explanation:
(required if Yes)

From first interim to second interim we have increased staff out of supplemental for the 2026/27 school year and beyond. In our current MYP format, new expenses added to supplemental reside in the 4000's until the positions are rolled into the new year.

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2025-26)	25,991,354.00	26,586,071.00	2.3%	No
1st Subsequent Year (2026-27)	23,662,583.00	23,486,083.00	-.7%	No
2nd Subsequent Year (2027-28)	23,910,333.00	23,733,833.00	-.7%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2025-26)	45,280,515.00	45,923,842.00	1.4%	Met
1st Subsequent Year (2026-27)	41,322,911.00	41,859,233.00	1.3%	Met
2nd Subsequent Year (2027-28)	41,417,191.00	41,953,513.00	1.3%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2025-26)	33,768,163.00	34,373,000.00	1.8%	Met
1st Subsequent Year (2026-27)	28,701,727.00	29,365,899.00	2.3%	Met
2nd Subsequent Year (2027-28)	28,539,829.00	29,167,533.00	2.2%	Met

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

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

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

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

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

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

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

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

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

7. CRITERION: Facilities Maintenance

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

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

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

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

		Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	6,196,269.00	6,196,644.00	Met
2.	First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		6,041,646.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Available Reserve Percentages (Criterion 10C, Line 9)	4.0%	4.6%	4.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	**1.3%**	**1.5%**	**1.4%**

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2025-26)	(16,684,281.00)	140,182,803.00	11.9%	Not Met
1st Subsequent Year (2026-27)	(6,556,481.00)	135,699,744.00	4.8%	Not Met
2nd Subsequent Year (2027-28)	(4,521,837.00)	138,559,483.00	3.3%	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)	2025/26: Use of committed funds for installation of 20 portables, curriculum, technology replacement, HVAC, and roof replacements. 2026/27: Planned use of committed funds for one-time projects. 2027/28: Planned use of committed funds for one-time projects.

9. **CRITERION: Fund and Cash Balances**

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2025-26)	71,178,967.00	Met
1st Subsequent Year (2026-27)	75417040.0	Met
2nd Subsequent Year (2027-28)	81812960.0	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)	67,550,091.00	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[1] for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

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

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

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

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

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	12,170	12,267	12,364
District's Reserve Standard Percentage Level:	**3%**	**3%**	**3%**

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. Enter the name(s) of the SELPA(s):

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

10B. Calculating the District's Reserve Standard

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

		Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	214,464,009.00	199,377,720.00	203,172,820.00
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	214,464,009.00	199,377,720.00	203,172,820.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	6,433,920.27	5,981,331.60	6,095,184.60
6.	Reserve Standard - by Amount ($88,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	**District's Reserve Standard** **(Greater of Line B5 or Line B6)**	**6,433,920.27**	**5,981,331.60**	**6,095,184.60**

10C. Calculating the District's Available Reserve Amount

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

	Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	6,433,920.00	5,981,332.00	6,095,185.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	2,129,223.00	3,142,646.00	2,186,804.00
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		
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	District's Available Reserve Amount (Lines C1 thru C7)	8,563,143.00	9,123,978.00	8,281,989.00
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.99%	4.58%	4.08%
	District's Reserve Standard **(Section 10B, Line 7):**	**6,433,920.27**	**5,981,331.60**	**6,095,184.60**
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent? No

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) No

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)? No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. **Contributions, Unrestricted General Fund**					
(Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2025-26)	(35,683,696.00)	(35,578,744.00)	-.3%	(104,952.00)	Met
1st Subsequent Year (2026-27)	(32,683,696.00)	(32,578,744.00)	-.3%	(104,952.00)	Met
2nd Subsequent Year (2027-28)	(33,683,696.00)	(33,578,744.00)	-.3%	(104,952.00)	Met
1b. **Transfers In, General Fund ***					
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met
1c. **Transfers Out, General Fund ***					
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met

1d. **Capital Project Cost Overruns**

Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget? No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2025
Leases	2	01.8011		9,419
Certificates of Participation	7	25.8681		5,060,000
General Obligation Bonds	4	51.8611		9,818,263
Supp Early Retirement Program	6	01.8011		1,793,966
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				16,681,648

Type of Commitment (continued)	Prior Year (2024-25) Annual Payment (P & I)	Current Year (2025-26) Annual Payment (P & I)	1st Subsequent Year (2026-27) Annual Payment (P & I)	2nd Subsequent Year (2027-28) Annual Payment (P & I)
Leases	8,535	164,814	171,909	170,487
Certificates of Participation	138,640	426,590	759,538	768,222
General Obligation Bonds	2,887,813	2,991,313	3,125,375	3,252,969
Supp Early Retirement Program	655,805	561,852	530,609	499,364
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	3,690,793	4,144,569	4,587,431	4,691,042
Has total annual payment increased over prior year (2024-25)?		**Yes**	**Yes**	**Yes**

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation: (Required if Yes to increase in total annual payments)	The district entered into a new 3 year lease for copiers across the district.

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

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

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

No

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

Explanation: (Required if Yes)	

S7. Unfunded Liabilities

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

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

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

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

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

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

2 OPEB Liabilities	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	16,393,490.00	16,055,460.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	16,393,490.00	16,055,460.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Oct 22, 2024	Feb 26, 2026

3 OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2025-26)	0.00	0.00
1st Subsequent Year (2026-27)	0.00	0.00
2nd Subsequent Year (2027-28)	0.00	0.00
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)	397,334.00	398,953.00
1st Subsequent Year (2026-27)	397,334.00	398,395.00
2nd Subsequent Year (2027-28)	397,334.00	398,953.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2025-26)	397,334.00	398,953.00
1st Subsequent Year (2026-27)	397,334.00	398,953.00
2nd Subsequent Year (2027-28)	397,334.00	398,953.00
d. Number of retirees receiving OPEB benefits		
Current Year (2025-26)	58	58
1st Subsequent Year (2026-27)	58	58
2nd Subsequent Year (2027-28)	58	58

4. Comments:

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

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

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

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

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

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

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

4 Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	690.20	706.40	714.40	722.40

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

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

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

Negotiations Not Settled

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

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

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

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

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?			
If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Certificated (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the interim and MYPs?			
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)
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?			

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	484.40	524.40	528.40	532.40

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

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

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

Negotiations Not Settled

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

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

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

		Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are costs of H&W benefit changes included in the interim and MYPs?			
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			

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?

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

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

		Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are savings from attrition included in the interim and MYPs?			
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Classified (Non-management) - Other

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

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

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

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

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

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	80.00	82.00	84.00	84.00

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Negotiations Not Settled

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

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

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review