

Fullerton School District 2025/2026 Adopted Budget



Board Report June 10, 2025

FULLERTON SCHOOL DISTRICT

BUSINESS SERVICES DIVISION

DATE: June 10, 2025

TO: Board of Trustees
Robert Pletka, Ed.D.

FROM: Robert R. Coghlan, Ph.D.
Assistant Superintendent, Business Services

SUBJECT: PROPOSED BUDGET FOR 2025-26 AND MULTI-YEAR FINANCIAL PROJECTIONS

The estimated ending balances for the 2024-25 fiscal year and our initial budget for the 2025-26 fiscal year are presented here for your review and approval. The District is required by Education Code 42127 to adopt a budget for all District funds for the subsequent fiscal year by June 30 of each year. At the same time, the District presents estimated actual financial results for the current fiscal year. This memo provides a summary of the assumptions used in the budget preparation and an analysis of current multi-year financial projections for the District.

2024-25 Estimated Unaudited Actuals

The estimated unaudited actuals comprise the District's current budget, adjusted to reflect projected and known changes through the end of the fiscal year. These adjustments include:

- Updating the final estimated Local Control Funding Formula (LCFF) projection to our California Department of Finance projection. No material changes to the LCFF estimate have occurred since the Second Interim report.
- Updating other revenue accounts to reflect actual grant and entitlement amounts as apportioned by the state and federal governments. Various minor program changes and increases to local revenue have been incorporated into the budget for the Estimated Actuals.
- Analysis and revision of General Fund expense accounts. Business Services staff have increased budgets for negotiated salary increases. Staff have also reviewed line-item expenditure budgets, as well as budget-to-actual comparisons, for all General Fund programs and accounts. Estimated Actuals have been adjusted to decrease site and department discretionary funds for estimated spending in 2024-25, which will be spent in 2025-26.

Based upon the review of the current actual financial data (as of April 30, 2025) and the adjustments noted above, the District estimates final unaudited results, in the Unrestricted General Fund balance, will reflect a decrease of (\$1,296,426) from the previously reported budgeted net income at Second Interim. Based upon the assumptions listed above, the Estimated Actuals show a total net decrease to the Unrestricted General Fund balance of (\$271,837).

The estimated total ending General Fund balance on June 30, 2025, is \$25,223,223.

These projections constitute our best estimate at this time of how the District will finish the 2024-25 fiscal year. The final results will not be known until we close our books and prepare our

year-end financial statements (J-200 Unaudited Actuals) in August. Results will be presented to the Board in mid-September.

2025-26 Budget

State Budget Outlook

On January 10, 2025, Governor Newsom introduced his proposed 2025-26 state budget, marking the beginning of the legislative process for the upcoming fiscal year. On May 14, 2025, he released his May Revision to his January budget. The May Revision outlines the Governor's expectations for the budget, which the Legislature has until June 15th to accept/revise and pass.

The May Revision reduced the funded cost-of-living adjustment (COLA) to the LCFF, special education, and several other categorical programs outside the LCFF from 2.43% to 2.30%. The California State Preschool Program is excluded from the COLA adjustment of 2.30% and will not see an increase in funding.

Building upon the Governor's Budget in January, his May Revision proposes an increase for the Expanded Learning Opportunities Program (ELOP) from \$4.435 billion to \$4.515 billion in total ongoing funds for full implementation of the program, including supporting universal access to students from LEAs with an unduplicated pupil percentage of at least 55%. The Trailer bill provides a one-year grace period to transition from Tier II to Tier I.

The May Revision reduces the investment in the Student Support and Professional Development Discretionary Block Grant from \$1.8 billion to \$1.7 billion. It also reduces the Student Support and Professional Development Discretionary Block Grant from \$1.8 billion to \$1.7 billion. While still supporting the full implementation of universal transitional kindergarten (TK) for students turning four years old by September 1st, the May Revision reduced the budget from \$2.4 billion to \$2.1 billion. It also lowered the average student-to-adult ratio from 12-to-1 to 10-to-1 in every TK class, but reduced the accumulated funding from \$1.5 billion to \$1.2 billion.

Although the Governor's May Revision fully funds the COLA and avoids cuts to most ongoing education programs, it only does so by proposing to defer \$1.8 billion in LCFF payments from June to July of 2026. It adjusted the mandatory Proposition 98 Rainy Day fund deposit down from \$1.2 billion to \$540 million. The decrease in the Proposition 98 guarantee triggers a mandatory withdrawal of \$540 million, completely exhausting the reserve account.

Projected declines in state revenue, combined with growth in Medi-Cal costs, have created a state budget deficit that is projected to increase significantly in the future. Federal funding reductions will significantly increase the state's budget deficit and may require the state to suspend Proposition 98 and reduce education funding. This adds pressure locally to maintain reserves above minimum required amounts to manage the deferral and absorb potential state and federal funding reductions.

At the time of this writing, the Legislature and the Governor are still in session, and the final budget has not yet been determined. The District budget presented here has been adjusted for the Governor's May Revision proposal for LCFF revenues, as well as the application of the COLA to state categorical programs. The total budget will be reviewed and adjusted once the state passes its final budget and will be continually updated throughout the year as new information is received.

FSD 2025-26 Budget

When building its budget, the District utilizes the most up-to-date information and forecasts received from the California Department of Education (CDE) and the Orange County Department of Education (OCDE). The District is required to present its proposed budget for the ensuing fiscal year twice before the June 30 statutory deadline for passage by the Board of Trustees. Given that the Legislature is not required to pass the state budget until June 15, the District will usually not be able to incorporate the effects of the state's June budget in its own June budget. Further revisions to update the District's budget will be made after the Governor signs the state budget.

Revenue accounts are estimated based upon the CDE's and OCDE's projections and the District's 2024-25 reported P-2 Average Daily Attendance (ADA). The District has estimated state LCFF revenue using the annual percentages as projected by the Department of Finance for the May Revision. A COLA of 2.30% and the Governor's proposal of a three-prior-year-average for ADA have been applied.

Expenditures are forecasted considering all known and projected increases and decreases in expenditures, including changes due to our negotiated salary agreements, step and column adjustments, changes in staffing and benefits, changes in contracts and leases, and projected inflationary increases.

The District's budget is required by law to be reviewed and approved by OCDE. Our OCDE consultant reviews all of our detailed assumptions for our 2025-26 budget, which includes a three-year projection. A budget built on assumptions that cannot be verified and justified by OCDE will not be approved.

Revenues

The 2025-26 General Fund Unrestricted budget projects total revenues of \$149,373,931 for a net increase of \$1,402,068 from 2024-25 estimated actual revenues. Restricted revenue projects a decrease of \$6,100,955. This decrease is primarily due to multi-year entitlements received before the 2025-26 fiscal year, including the California Community Schools Partnership Program and the Art, Music, and Instructional Materials Discretionary Block Grant.

ENROLLMENT					
<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>
11,576	11,417	11,262	11,072	11,072	11,072
			<i>Estimated</i>	<i>Estimated</i>	<i>Estimated</i>

ATTENDANCE RATE					
<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>
95.39%	95.86%	96.01%	97.07%	97.07%	97.07%
			<i>Estimated</i>	<i>Estimated</i>	<i>Estimated</i>

Average Daily Attendance (ADA) is calculated by multiplying enrollment by the attendance rate. ADA determines the amount of funding the district receives each year. Funded ADA is determined by the following: 1) the current year's ADA; 2) the previous year's ADA; or 3) an average of the prior three years' ADA. The option that produces the highest ADA becomes the district's "Funded" ADA.

FUNDED ADA					
<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>
12,066.97	11,607.41	11,106.83	10,951.21	10,852.17	10,786.34
<i>3-Prior-Year Average</i>	<i>3-Prior-Year Average</i>	<i>3-Prior-Year Average</i>	<i>3-Prior-Year Average</i>	<i>3-Prior-Year Average</i>	<i>3-Prior-Year Average</i>
			<i>Estimated</i>	<i>Estimated</i>	<i>Estimated</i>

The single-year unduplicated pupil count percent is projected to increase by 0.11%.

UNDULICATED PUPIL PERCENTAGE (UPP)						
	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>
Sngl Yr.	60.35%	60.69%	61.24%	61.35%	61.35%	61.35%
3-Yr Ave	58.59%	60.61%	60.76%	61.09%	61.31%	61.35%
				<i>Estimated</i>	<i>Estimated</i>	<i>Estimated</i>

Expenditures

For 2025-26, total General Fund Unrestricted expenditures are projected at \$148,524,729 (which includes \$27,609,895 Contribution Unrestricted transfer to Restricted Expenditures). The budget reflects routine annual increases required by step and column movement, rate increases for health insurance and PERS retirement plan, contributions to Special Education, Routine Repair and Maintenance, and other cost-of-living increases.

Change in Fund Balance

Based upon these assumptions, the estimated unrestricted ending General Fund balance for the 2025-26 fiscal year shows a net increase of \$849,202.

The estimated total combined ending General Fund balance for the 2025-26 fiscal year is \$38,305,512. The Unrestricted Ending Fund balance (Unassigned, Assigned, and Reserve for Economic Uncertainties) is estimated at \$14,572,425, which is 7.39% of total General Fund expenditures. This balance does not include \$11,500,000 committed by the Board.

Three-Year Projection

The District is required to submit a three-year financial projection for the General Fund at the time of budget submission. However, unlike at the First and Second Interim, the District is not required to certify the District's financial status at this time. Detailed assumptions for preparing the three-year projection are attached.

The most significant factors in the projection are the state-funded LCFF and the District's projected ADA.

LCFF: The District is utilizing the Department of Finance's estimated COLAs and LCFF Funding Rate percentages as of the Governor's May Revision budget proposal. The District is now projecting that its current 60.76% (3-year rolling average) Unduplicated Percentage of enrollment will increase by 0.33% next year and not fluctuate more than 1% for the subsequent two years of the projection.

ADA: The District is projecting a decrease in funded ADA of (155.62) in 2025-26, (99.04) in 2026-27, and (65.83) in the 2027-28 fiscal year. This funded ADA takes into account the Governor's prior-three-year-averaging for ADA.

Considering all of these changes to the three-year projection, the District forecasts net increases in the current and subsequent fiscal years in the Unrestricted General Fund. The projected Unrestricted General Fund ending fund balance as a percentage of the Combined General Fund expenditures is as follows:

Fiscal Year Ended	*Available Funds Percentage	Assigned Funds Percentage	Nonspendable	Total Percentage
June 30, 2026	5.27%	7.86%	0.09%	13.22%
June 30, 2027	5.55%	7.71%	0.08%	13.34%
June 30, 2028	5.84%	7.79%	0.09%	13.72%

*Available Funds include Unassigned Funds **AND** 3% Minimum Reserve for Economic Uncertainties.

Required Disclosure under Education Code section 42127(a)(2)(b) regarding reasons for Ending Fund Balances above the state-recommended minimum level

Education Code section 42127(a)(2)(b) requires a statement of reason that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year to be identified in the budget.

The District must also have funds available to mitigate the costs of declining enrollment to the District. Additionally, the reserve is maintained to provide for unplanned or emergency expenditures that might occur in the future, including facilities needs. Finally, the District must also plan for future downturns in the state economy, which could negatively affect the District's budget.

Projected Unrestricted Ending Fund Balance:

	<u>3% Minimum</u> <u>Reserve</u>	<u>Nonspendable</u>	<u>Assigned</u>	<u>Committed</u>	<u>Unassigned</u>	<u>Total Fund</u> <u>Balance</u>
June 30, 2026	\$5,916,622	\$170,000	\$4,000,000	\$11,500,000	\$4,485,803	\$26,072,425
June 30, 2027	\$6,031,979	\$170,000	\$4,000,000	\$11,500,000	\$5,125,689	\$26,827,668
June 30, 2028	\$5,966,300	\$170,000	\$4,000,000	\$11,500,000	\$5,643,523	\$27,279,823

Conclusion

The 2025-26 Adopted Budget is a crucial document in the District's ongoing communication with its stakeholders. The report provides accountability and evidence of stewardship to our community. Fullerton School District understands all the caveats in the Governor's May Revision and will take any future budget changes to the Board for approval. In this ever-changing situation, we continue to strive for long-term financial stability in line with Board Goal #2.

OTHER FUNDS

Student Activity—Special Revenue Fund: The Student Activity Fund records the financial activities from all school sites from their associated student body (ASB). The Estimated Ending Balance for 2024-25 increased by \$4,996 from 2023-24.

Child Development Fund: The Child Development Fund records the financial activities from the following District programs: state-funded preschool, state-funded before- and after-school programs, parent-paid before- and after-school care, and tuition-based preschool. Financial results project an increase in the fund balance for the budget year. The Estimated Ending Balance for 2024-25 increased by \$526,942 from 2023-24.

Cafeteria Fund: The Cafeteria Fund maintains a positive ending fund balance. Financial results are projected to decrease the fund balance for the budget year due to salary and staffing adjustments made to support the recruitment and retention of qualified staff. It also includes enhancements to kitchen infrastructure. The Estimated Ending Balance for 2024-25 increased by \$1,752,614 from 2023-24.

Deferred Maintenance Fund: The Deferred Maintenance Fund has a \$53 Beginning Fund Balance for the budget year. The state suspended funding for the Deferred Maintenance program during the economic downturn, and with the advent of LCFF, it closed the program. The Estimated Ending Balance for 2024-25 remained unchanged from 2023-24.

Bond Building Fund: This fund accounts for amounts remaining from the District's former general obligation bond proceeds, in addition to the new Measure N general obligation bond. Certain capital expenditures that cannot be funded from the Deferred Maintenance, Developer Fees, or Special Reserve for Capital Outlay Funds are paid for from this fund. Construction has begun at all school sites. The Estimated Ending Balance for 2024-25 is expected to be \$21,073,290, based on the \$49,000,000 received.

Capital Facilities Fund: The Capital Facilities Fund accounts for the collection and expenditure of developer fees. Approximately \$570,000 in fees are expected to be collected in 2025-26. Expenditures from this fund are for capital projects related to growth in student enrollment. The Estimated Ending Balance for 2024-25 decreased (\$1,123,073) from 2023-24.

Special Reserve Fund—Capital Outlay Projects: This fund records financial activity primarily related to revenues received from the City of Fullerton as passthrough payments from their Redevelopment Agency. Various capital projects for schools in the designated Redevelopment Areas are financed through this fund. The Estimated Ending Balance for 2024-25 decreased (\$671,799) from 2023-24.

Capital Projects Fund—Blended Components: This fund records the financial activity related to the District's two Community Facility Districts (CFDs). Revenues are taxes collected from homeowners, and expenditures are primarily payments to bondholders and administrative expenses related to the CFDs' operations. Various capital projects for schools in the CFD areas are financed through this fund. The Estimated Ending Balance for 2024-25 decreased (\$33,023) from 2023-24.

Self-Insurance Fund: The Self-Insurance Fund consists of three sub-funds: Property and Liability, Workers' Compensation, and the Dental Self-Insurance Reserve. Excess insurance is purchased to cover amounts exceeding the deductibles. Liabilities are projected and booked, and claims expenses are paid through these two sub-funds. Currently, the District charges a 0.9% payroll tax on all payrolls to fund the Workers' Compensation Fund. This rate provided sufficient funding to cover costs of excess insurance, claims, and claims expenses, as well as the reserve for Incurred But Not Recorded (IBNR) claims for 2024-25. The District funds the Property and Liability Fund by allocating a specific amount from the General Fund. The Estimated Ending Balance for 2024-25 increased by \$241,831 from 2023-24.

The Dental Self-Insurance Reserve maintains a balance to pay any claims incurred by the District from a former JPA self-insurance plan in which it participated. There is no activity projected in this reserve.

**FULLERTON SCHOOL DISTRICT
GENERAL FUND BUDGET—2025-26
BUDGET HIGHLIGHTS—REVENUES**

LOCAL CONTROL FUNDING FORMULA

- Statutory Cost of Living Adjustment (COLA)
 - Percentage 2.30%
- District Unduplicated Percent (3-year rolling average) 61.09%
- Per ADA Allocation \$10,951.21
- Decrease in per ADA funding (\$155.62)
- Net effect change in per-pupil funding (1.4%)

AVERAGE DAILY ATTENDANCE (ADA)

- ADA Used in Calculation of 2025-26 LCFF 10,764.74
- Change from 2024-25 LCFF ADA (64.83)
- Enrollment 11,072

STATE REVENUES

- COLA applied to Special Education (compounded) 2.30%
- COLA applied to all other state categorical programs 2.30%
- Lottery projected at \$273 per ADA (\$191 Unrestricted, \$82 Restricted) \$3,552,590
- Mandated Cost Revenues-Block Grant (\$39.09/ADAx2025-26 ADA 10,764.74) \$420,794

**FULLERTON SCHOOL DISTRICT
GENERAL FUND BUDGET—2025-26
BUDGET HIGHLIGHTS—EXPENDITURES**

MAJOR CHANGES TO EXPENDITURE ACCOUNTS (Unrestricted General Fund)

SALARY AND BENEFITS

- | | |
|---|-------------|
| • Step and column increase (all groups) | \$1,174,267 |
| • Current Employee Health & Welfare Premium Cap increase (all groups) | \$1,273,535 |
| • STRS and PERS rate changes | (\$49,296) |

INCREASE/(DECREASE) IN GENERAL FUND CONTRIBUTIONS

- | | |
|----------------------------------|------------|
| • Special Education | \$766,618 |
| • Routine Repair and Maintenance | (\$55,000) |

**Fullerton School District
2025-26 Budget Projection Assumptions
Fiscal Years Ending June 30, 2025, 2026, 2027, and 2028**

	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>
LCFF				
Statutory COLA	1.07%	2.30%	3.02%	3.42%
Unduplicated Count Percent – 3-year rolling	60.76%	61.09%	61.31%	61.35%
Dollars per ADA	\$12,621	12,970	13,384	13,843
Amount Change from prior year	\$169	\$349	\$414	\$459
Percentage Change from prior year	1.36%	2.77%	3.19%	3.43%
Funded ADA Three-year-average	11,106.83	10,951.21	10,852.17	10,786.34
Amount Change in Funded P-2 ADA	(500.58)	(155.62)	(99.04)	(65.83)
Percentage Change in Funded P-2 ADA	(4.31%)	(1.40%)	(0.90%)	(0.61%)
Categorical Program COLAs				
Federal Programs	Unknown	Unknown	Unknown	Unknown
State Programs	1.07%	2.30%	3.02%	3.42%
Special Education	1.07%	2.30%	3.02%	3.42%
Lottery (per ADA)	\$273	\$273	\$273	\$273
Mandated Costs	\$417,210	\$420,794	\$433,496	\$448,351
Contribution Special Education	\$20,883,829	\$21,650,447	\$22,109,985	\$22,509,895
Routine Repair and Maintenance (Contributions meet statutory minimums)	\$6,014,448	\$5,959,448	\$6,000,000	\$6,100,000

	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>
FETA and FESMA Employee Compensation Increase (other than Step and Column)	Ongoing – 2.5%	The medical insurance cap for two-party plans increased from \$17,112 to \$17,988, and the cap for family plans increased from \$20,148 to \$23,052	Ø	Ø
CSEA Employee Compensation Increase (other than Step and Column)	Ongoing – 2.5%	The medical insurance cap for two-party plans increased from \$17,112 to \$17,988, and the cap for family plans increased from \$20,148 to \$23,052	Ø	Ø
Step and Column Increases				
Certificated	1.6%	1.6%	1.6%	1.6%
Classified	1.0%	1.0%	1.0%	1.0%
STRS Inc/(Dec)	0.0%	0.0%	0.0%	0.0%
PERS Inc/(Dec)	0.37%	(0.24%)	0.09%	0.90%
STRS and PERS Increase (Decrease) Unrestricted	\$75,167	(\$49,296)	\$18,673	\$310,331

FULLERTON ELEMENTARY SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND
2025-26

	Estimated Actuals 2024-25	Adopted Budget 2025-26
Revenues		
LCFF	\$ 140,179,093	\$ 142,039,406
Federal Revenues	-	-
State Revenues	3,703,521	3,806,643
Other Local Revenues	4,089,249	3,527,882
Total Revenues	<u>\$ 147,971,863</u>	<u>\$ 149,373,931</u>
Expenditures		
Certificated Salaries	\$ 57,688,732	\$ 59,371,224
Classified Salaries	20,315,404	20,540,015
Employee Benefits	31,797,410	33,851,691
Books and Supplies	3,917,788	2,155,843
Services and Other Operating	8,354,621	6,173,640
Capital Outlay	172,163	660,000
Other Outgo	1,057,731	1,045,378
Direct Support	(1,908,426)	(2,882,957)
Total Expenditures	<u>\$ 121,395,423</u>	<u>\$ 120,914,834</u>
Excess (deficiency) of revenues over expenditures	\$ 26,576,440	\$ 28,459,097
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	-	-
Contributions	(26,848,277)	(27,609,895)
Total Other Financing Sources (Uses)	<u>\$ (26,848,277)</u>	<u>\$ (27,609,895)</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (271,837)	\$ 849,202
Beginning Fund Balance	\$ 25,495,060	\$ 25,223,223
Audit Adjustment	-	-
Adjusted Beginning Fund Balance	<u>25,495,060</u>	<u>25,223,223</u>
Ending Fund Balance	<u>\$ 25,223,223</u>	<u>\$ 26,072,425</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ 100,000	\$ 100,000
Reserve for Stores	70,000	70,000
Reserve for Prepaid Exp	-	-
Reserve for Econ Uncertainties	6,217,607	5,916,622
Restricted	-	-
Committed	11,500,000	11,500,000
Assigned	4,000,000	4,000,000
Unassigned	3,335,616	4,485,803
Total Ending Fund Balance	<u>\$ 25,223,223</u>	<u>\$ 26,072,425</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
RESTRICTED GENERAL FUND
2025-26

	Estimated Actuals 2024-25	Adopted Budget 2025-26
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	6,873,638	5,768,516
State Revenues	26,991,575	25,963,114
Other Local Revenues	16,106,871	12,139,499
Total Revenues	<u>\$ 49,972,084</u>	<u>\$ 43,871,129</u>
Expenditures		
Certificated Salaries	\$ 20,425,785	\$ 19,844,835
Classified Salaries	13,470,225	13,508,568
Employee Benefits	21,232,436	21,877,899
Books and Supplies	8,446,654	6,610,959
Services and Other Operating	14,781,908	8,311,199
Capital Outlay	3,838,369	1,947,668
Other Outgo	2,231,949	2,100,957
Direct Support	1,430,790	2,103,793
Total Expenditures	<u>\$ 85,858,116</u>	<u>\$ 76,305,878</u>
Excess (deficiency) of revenues over expenditures	\$ (35,886,032)	\$ (32,434,749)
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	-	-
Contributions	26,848,277	27,609,895
Total Other Financing Sources (Uses)	<u>\$ 26,848,277</u>	<u>\$ 27,609,895</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ (9,037,755)</u>	<u>\$ (4,824,854)</u>
Beginning Fund Balance	\$ 26,095,696	\$ 17,057,941
Audit Adjustment	-	-
Adjusted Beginning Fund Balance	26,095,696	17,057,941
Ending Fund Balance	<u>\$ 17,057,941</u>	<u>\$ 12,233,087</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	-	-
Reserve for Prepaid Exp	-	-
Reserve for Econ Uncertainties	-	-
Restricted	17,057,941	12,233,087
Assigned	-	-
Unassigned	-	-
Total Ending Fund Balance	<u>\$ 17,057,941</u>	<u>\$ 12,233,087</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
SUMMARY GENERAL FUND
2025-26

	Estimated Actuals 2024-25	Adopted Budget 2025-26
Revenues		
LCFF	\$ 140,179,093	\$ 142,039,406
Federal Revenues	6,873,638	5,768,516
State Revenues	30,695,096	29,769,757
Other Local Revenues	20,196,120	15,667,381
Total Revenues	<u>\$ 197,943,947</u>	<u>\$ 193,245,060</u>
Expenditures		
Certificated Salaries	\$ 78,114,517	\$ 79,216,059
Classified Salaries	33,785,629	34,048,583
Employee Benefits	53,029,846	55,729,590
Books and Supplies	12,364,442	8,766,802
Services and Other Operating	23,136,529	14,484,839
Capital Outlay	4,010,532	2,607,668
Other Outgo	3,289,680	3,146,335
Direct Support	(477,636)	(779,164)
Total Expenditures	<u>\$ 207,253,539</u>	<u>\$ 197,220,712</u>
Excess (deficiency) of revenues over expenditures	\$ (9,309,592)	\$ (3,975,652)
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ (9,309,592)</u>	<u>\$ (3,975,652)</u>
Beginning Fund Balance	\$ 51,590,756	42,281,164
Audit Adjustment	-	-
Adjusted Beginning Fund Balance	<u>51,590,756</u>	<u>42,281,164</u>
Ending Fund Balance	<u>\$ 42,281,164</u>	<u>\$ 38,305,512</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ 100,000	\$ 100,000
Reserve for Stores	70,000	70,000
Reserve for Prepaid Exp		
Reserve for Econ Uncertainties	6,217,607	5,916,622
Restricted	17,057,941	12,233,087
Committed	11,500,000	11,500,000
Assigned	4,000,000	4,000,000
Unassigned	3,335,616	4,485,803
Total Ending Fund Balance	<u>\$ 42,281,164</u>	<u>\$ 38,305,512</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
STUDENT ACTIVITY FUND
2025-26

	Estimated Actuals 2024-25	Adopted Budget 2025-26
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	-	-
State Revenues	-	-
Other Local Revenues	254,184	258,000
Total Revenues	<u>\$ 254,184</u>	<u>\$ 258,000</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	60,085	62,000
Services and Other Operating	189,103	200,000
Capital Outlay	-	-
Other Outgo	-	-
Direct Support	-	-
Total Expenditures	<u>\$ 249,188</u>	<u>\$ 262,000</u>
Excess (deficiency) of revenues over expenditures	\$ 4,996	\$ (4,000)
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ 4,996	\$ (4,000)
Beginning Fund Balance	\$ 196,949	\$ 201,945
Audit Adjustment	-	-
Adjusted Beginning Fund Balance	-	-
Ending Fund Balance	<u>\$ 201,945</u>	<u>\$ 197,945</u>
<i>Components of Ending Fund Balance:</i>		
<i>Reserve for Revolving Cash</i>	\$ -	\$ -
<i>Reserve for Stores</i>	-	-
<i>Reserve for Prepaid Exp</i>	-	-
<i>Reserve for Econ Uncertainties</i>	-	-
<i>Restricted</i>	201,945	197,945
<i>Committed</i>	-	-
<i>Assigned</i>	-	-
<i>Unassigned</i>	-	-
<i>Total Ending Fund Balance</i>	<u>\$ 201,945</u>	<u>\$ 197,945</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
CHILD DEVELOPMENT FUND
2025-26

	Estimated Actuals 2024-25	Adopted Budget 2025-26
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	-	-
State Revenues	3,861,371	3,056,386
Other Local Revenues	3,086,707	2,680,000
Total Revenues	<u>\$ 6,948,078</u>	<u>\$ 5,736,386</u>
Expenditures		
Certificated Salaries	\$ 890,812	\$ 799,292
Classified Salaries	2,594,121	2,448,956
Employee Benefits	1,575,255	1,623,785
Books and Supplies	808,304	208,108
Services and Other Operating	281,180	138,288
Capital Outlay	-	-
Other Outgo	-	-
Direct Support	271,464	384,957
Total Expenditures	<u>\$ 6,421,136</u>	<u>\$ 5,603,386</u>
Excess (deficiency) of revenues over expenditures	\$ 526,942	\$ 133,000
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ 526,942	\$ 133,000
Beginning Fund Balance	\$ 3,173,965	\$ 3,700,907
Audit Adjustment	-	-
Adjusted Beginning Fund Balance	<u>3,173,965</u>	<u>3,700,907</u>
Ending Fund Balance	<u>\$ 3,700,907</u>	<u>\$ 3,833,907</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	-	-
Reserve for Prepaid Exp	-	-
Reserve for Econ Uncertainties	-	-
Restricted	2,957,407	2,957,407
Assigned	743,500	876,500
Unassigned	-	-
Total Ending Fund Balance	<u>\$ 3,700,907</u>	<u>\$ 3,833,907</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
CAFETERIA FUND
2025-26

	Estimated Actuals 2024-25	Adopted Budget 2025-26
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	4,394,968	5,046,331
State Revenues	3,623,051	4,054,803
Other Local Revenues	241,674	276,225
Total Revenues	<u>\$ 8,259,693</u>	<u>\$ 9,377,359</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	2,288,551	3,394,538
Employee Benefits	1,223,471	1,963,187
Books and Supplies	2,429,010	3,414,950
Services and Other Operating	299,762	351,500
Capital Outlay	60,113	892,500
Other Outgo	-	-
Direct Support	206,172	394,207
Total Expenditures	<u>\$ 6,507,079</u>	<u>\$ 10,410,882</u>
Excess (deficiency) of revenues over expenditures	\$ 1,752,614	\$ (1,033,523)
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ 1,752,614	\$ (1,033,523)
Beginning Fund Balance	\$ 10,903,832	\$ 12,656,446
Audit Adjustment	-	-
Adjusted Beginning Fund Balance	10,903,832	12,656,446
Ending Fund Balance	<u>\$ 12,656,446</u>	<u>\$ 11,622,923</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	-	-
Reserve for Prepaid Exp	-	-
Reserve for Econ Uncertainties	-	-
Restricted	12,656,446	11,622,923
Assigned	-	-
Unassigned	-	-
Total Ending Fund Balance	<u>\$ 12,656,446</u>	<u>\$ 11,622,923</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
 DEFERRED MAINTENANCE FUND
 2025-26

	Estimated Actuals 2024-25	Adopted Budget 2025-26
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	-	-
State Revenues	-	-
Other Local Revenues	2	2
Total Revenues	<u>\$ 2</u>	<u>\$ 2</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	-	-
Services and Other Operating	5	-
Capital Outlay	-	-
Other Outgo	-	-
Direct Support	-	-
Total Expenditures	<u>\$ 5</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures	\$ (3)	\$ 2
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (3)	\$ 2
Beginning Fund Balance	\$ 56	\$ 53
Audit Adjustment	-	-
Adjusted Beginning Fund Balance	56	53
Ending Fund Balance	<u>\$ 53</u>	<u>\$ 55</u>
<i>Components of Ending Fund Balance:</i>		
<i>Reserve for Revolving Cash</i>	\$ -	\$ -
<i>Reserve for Stores</i>	-	-
<i>Reserve for Prepaid Exp</i>	-	-
<i>Reserve for Econ Uncertainties</i>	-	-
<i>Restricted</i>	-	-
<i>Assigned</i>	53	55
<i>Unassigned</i>	-	-
<i>Total Ending Fund Balance</i>	<u>\$ 53</u>	<u>\$ 55</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
BUILDING FUND
2025-26

	Estimated Actuals 2024-25	Adopted Budget 2025-26
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	-	-
State Revenues	-	-
Other Local Revenues	250,030	400,030
Total Revenues	<u>\$ 250,030</u>	<u>\$ 400,030</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	90,994	380,662
Employee Benefits	47,634	207,900
Books and Supplies	-	-
Services and Other Operating	349,568	5,000
Capital Outlay	27,688,544	-
Other Outgo	-	-
Direct Support	-	-
Total Expenditures	<u>\$ 28,176,740</u>	<u>\$ 593,562</u>
Excess (deficiency) of revenues over expenditures	\$ (27,926,710)	\$ (193,532)
Other Financing Sources (Uses)		
Interfund Transfers In	\$ 49,000,000	\$ -
Interfund Transfers Out	-	-
Other Sources	-	-
Total Other Financing Sources (Uses)	<u>\$ 49,000,000</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ 21,073,290</u>	<u>\$ (193,532)</u>
Beginning Fund Balance	\$ 845	\$ 21,074,135
Audit Adjustment	-	-
Adjusted Beginning Fund Balance	845	21,074,135
Ending Fund Balance	<u>\$ 21,074,135</u>	<u>\$ 20,880,603</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	-	-
Reserve for Prepaid Exp	-	-
Reserve for Econ Uncertainties	-	-
Restricted	21,073,260	20,879,698
Assigned	875	905
Unassigned	-	-
Total Ending Fund Balance	<u>\$ 21,074,135</u>	<u>\$ 20,880,603</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
CAPITAL FACILITIES FUND
2025-26

	Estimated Actuals 2024-25	Adopted Budget 2025-26
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	-	-
State Revenues	-	-
Other Local Revenues	623,090	570,000
Total Revenues	<u>\$ 623,090</u>	<u>\$ 570,000</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	-	-
Services and Other Operating	86,214	93,714
Capital Outlay	1,628,488	1,106,483
Other Outgo	31,461	-
Direct Support	-	-
Total Expenditures	<u>\$ 1,746,163</u>	<u>\$ 1,200,197</u>
Excess (deficiency) of revenues over expenditures	\$ (1,123,073)	\$ (630,197)
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ (1,123,073)</u>	<u>\$ (630,197)</u>
Beginning Fund Balance	\$ 1,983,628	\$ 860,555
Audit Adjustment	-	-
Adjusted Beginning Fund Balance	<u>1,983,628</u>	<u>860,555</u>
Ending Fund Balance	<u>\$ 860,555</u>	<u>\$ 230,358</u>
<i>Components of Ending Fund Balance:</i>		
<i>Reserve for Revolving Cash</i>	\$ -	\$ -
<i>Reserve for Stores</i>	-	-
<i>Reserve for Prepaid Exp</i>	-	-
<i>Reserve for Econ Uncertainties</i>	-	-
<i>Restricted</i>	860,555	230,358
<i>Assigned</i>	-	-
<i>Unassigned</i>	-	-
<i>Total Ending Fund Balance</i>	<u>\$ 860,555</u>	<u>\$ 230,358</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
SPECIAL RESERVE FUND-CAPITAL OUTLAY PROJECTS
2025-26

	Estimated Actuals 2024-25	Adopted Budget 2025-26
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	-	-
State Revenues	-	-
Other Local Revenues	1,831,849	1,820,000
Total Revenues	<u>\$ 1,831,849</u>	<u>\$ 1,820,000</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	220,535	224,923
Employee Benefits	153,542	157,416
Books and Supplies	-	-
Services and Other Operating	110,100	89,300
Capital Outlay	2,019,471	735,098
Other Outgo	-	84,785
Direct Support	-	-
Total Expenditures	<u>\$ 2,503,648</u>	<u>\$ 1,291,522</u>
Excess (deficiency) of revenues over expenditures	\$ (671,799)	\$ 528,478
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ (671,799)</u>	<u>\$ 528,478</u>
Beginning Fund Balance	\$ 3,471,322	\$ 2,799,523
Audit Adjustment	-	-
Adjusted Beginning Fund Balance	3,471,322	2,799,523
Ending Fund Balance	<u>\$ 2,799,523</u>	<u>\$ 3,328,001</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	-	-
Reserve for Prepaid Exp	-	-
Reserve for Econ Uncertainties	-	-
Restricted	2,656,953	3,305,205
Assigned	142,570	22,796
Unassigned	-	-
Total Ending Fund Balance	<u>\$ 2,799,523</u>	<u>\$ 3,328,001</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
CAPITAL PROJECTS FUND-BLENDED COMPONENTS
2025-26

	Estimated Actuals 2024-25	Adopted Budget 2025-26
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	-	-
State Revenues	-	-
Other Local Revenues	1,305,272	1,305,160
Total Revenues	<u>\$ 1,305,272</u>	<u>\$ 1,305,160</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	-	-
Services and Other Operating	126,254	140,033
Capital Outlay	-	-
Other Outgo	625,914	832,806
Direct Support	-	-
Total Expenditures	<u>\$ 752,168</u>	<u>\$ 972,839</u>
Excess (deficiency) of revenues over expenditures	\$ 553,104	\$ 332,321
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	-	-
Other Uses	586,127	515,000
Total Other Financing Sources (Uses)	<u>\$ (586,127)</u>	<u>\$ (515,000)</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ (33,023)</u>	<u>\$ (182,679)</u>
Beginning Fund Balance	\$ 609,209	\$ 576,186
Audit Adjustment	-	-
Adjusted Beginning Fund Balance	609,209	576,186
Ending Fund Balance	<u>\$ 576,186</u>	<u>\$ 393,507</u>
<i>Components of Ending Fund Balance:</i>		
<i>Reserve for Revolving Cash</i>	\$ -	\$ -
<i>Reserve for Stores</i>	-	-
<i>Reserve for Prepaid Exp</i>	-	-
<i>Reserve for Econ Uncertainties</i>	-	-
<i>Restricted</i>	576,186	393,507
<i>Assigned</i>	-	-
<i>Unassigned</i>	-	-
<i>Total Ending Fund Balance</i>	<u>\$ 576,186</u>	<u>\$ 393,507</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
BOND INTEREST AND REDEMPTION FUND
2025-26

	Estimated Actuals 2024-25	Adopted Budget 2025-26
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	-	-
State Revenues	-	-
Other Local Revenues	4,497,784	4,916,896
Total Revenues	<u>\$ 4,497,784</u>	<u>\$ 4,916,896</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	-	-
Services and Other Operating	-	-
Capital Outlay	-	-
Other Outgo	4,463,340	4,743,340
Direct Support	-	-
Total Expenditures	<u>\$ 4,463,340</u>	<u>\$ 4,743,340</u>
Excess (deficiency) of revenues over expenditures	\$ 34,444	\$ 173,556
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	-	-
Other Sources	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ 34,444	\$ 173,556
Beginning Fund Balance	\$ 4,535,246	\$ 4,569,690
Other Restatements	-	-
Adjusted Beginning Fund Balance	4,535,246	4,569,690
Ending Fund Balance	<u>\$ 4,569,690</u>	<u>\$ 4,743,246</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	-	-
Reserve for Prepaid Exp	-	-
Reserve for Econ Uncertainties	-	-
Restricted	4,569,690	4,743,246
Assigned	-	-
Unassigned	-	-
Total Ending Fund Balance	<u>\$ 4,569,690</u>	<u>\$ 4,743,246</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
SELF INSURANCE FUND
2025-26

	Estimated Actuals 2024-25	Adopted Budget 2025-26
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	-	-
State Revenues	-	-
Other Local Revenues	2,773,390	2,703,500
Total Revenues	<u>\$ 2,773,390</u>	<u>\$ 2,703,500</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	224,225	226,599
Employee Benefits	122,785	121,615
Books and Supplies	48,669	15,252
Services and Other Operating	2,135,880	2,936,534
Capital Outlay	-	-
Other Outgo	-	-
Direct Support	-	-
Total Expenditures	<u>\$ 2,531,559</u>	<u>\$ 3,300,000</u>
Excess (deficiency) of revenues over expenditures	\$ 241,831	\$ (596,500)
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ 241,831</u>	<u>\$ (596,500)</u>
Beginning Net Position	\$ 4,119,865	\$ 4,361,696
Audit Adjustment	-	-
Adjusted Beginning Net Position	4,119,865	4,361,696
Ending Net Position	<u>\$ 4,361,696</u>	<u>\$ 3,765,196</u>
<i>Components of Ending Net Position:</i>		
<i>Reserve for Revolving Cash</i>	\$ -	\$ -
<i>Reserve for Stores</i>	-	-
<i>Reserve for Prepaid Exp</i>	-	-
<i>Reserve for Econ Uncertainties</i>	-	-
<i>Restricted</i>	-	-
<i>Assigned</i>	-	-
<i>Unrestricted Net Position</i>	4,361,696	3,765,196
<i>Total Ending Net Position</i>	<u>\$ 4,361,696</u>	<u>\$ 3,765,196</u>

ANNUAL BUDGET REPORT:

July 1, 2025 Budget Adoption

Select applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: Fullerton School District Business Office

Date: June 6, 2025

Adoption Date: June 17, 2025

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Dr. Robert Pletka, Ed.D.

Title: Superintendent

Public Hearing:

Place: Fullerton School District

Date: June 10, 2025

Time: 6:00pm

Contact person for additional information on the budget reports:

Name: Dr. Robert R. Coghlan, Ph.D.

Title: Assistant Superintendent, Business Services

Telephone: (714) 447-7412

E-mail: robert_coghlan@myfsd.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X	
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	

Budget, July 1
FINANCIAL REPORTS
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9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three 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	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget 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 by more than the standard for the budget or two subsequent fiscal years?	X	
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2024-25) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget 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 fiscal year and budget year?		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 fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget 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	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
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	

Budget, July 1
FINANCIAL REPORTS
2025-26 Budget
School District Certification

30 66506 0000000
Form CB
G8BWNMJ8FP(2025-26)

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	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2024-25 Estimated Actuals	2025-26 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units	G	G
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	G	
ICR	Indirect Cost Rate Worksheet	G	

L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

☒ Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	3,036,717.00
Less: Amount of total liabilities reserved in budget:	\$	3,036,717.00
Estimated accrued but unfunded liabilities:	\$	0.00

☐ This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

☐ This school district is not self-insured for workers' compensation claims.

Signed

Date of Meeting: 06/10/2025

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Dr. Robert Pletka, Ed.D.

Title: Superintendent

For additional information on this certification, please contact:

Name: Dr. Robert R. Coghlan, Ph.D.

Title: Assistant Superintendent, Business Services

Telephone: (714) 447-7412

E-mail: robert_coghlan@myfsd.org

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	140,179,093.00	0.00	140,179,093.00	142,039,406.00	0.00	142,039,406.00	1.3%
2) Federal Revenue		8100-8299	0.00	6,873,638.00	6,873,638.00	0.00	5,768,516.00	5,768,516.00	-16.1%
3) Other State Revenue		8300-8599	3,703,521.00	26,991,575.00	30,695,096.00	3,806,643.00	25,963,114.00	29,769,757.00	-3.0%
4) Other Local Revenue		8600-8799	4,089,249.00	16,106,871.00	20,196,120.00	3,527,882.00	12,139,499.00	15,667,381.00	-22.4%
5) TOTAL, REVENUES			147,971,863.00	49,972,084.00	197,943,947.00	149,373,931.00	43,871,129.00	193,245,060.00	-2.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	57,688,732.00	20,425,785.00	78,114,517.00	59,371,224.00	19,844,835.00	79,216,059.00	1.4%
2) Classified Salaries		2000-2999	20,315,404.00	13,470,225.00	33,785,629.00	20,540,015.00	13,508,568.00	34,048,583.00	0.8%
3) Employee Benefits		3000-3999	31,797,410.00	21,232,436.00	53,029,846.00	33,851,691.00	21,877,899.00	55,729,590.00	5.1%
4) Books and Supplies		4000-4999	3,917,788.00	8,446,654.00	12,364,442.00	2,155,843.00	6,610,959.00	8,766,802.00	-29.1%
5) Services and Other Operating Expenditures		5000-5999	8,354,621.00	14,781,908.00	23,136,529.00	6,173,640.00	8,311,199.00	14,484,839.00	-37.4%
6) Capital Outlay		6000-6999	172,163.00	3,838,369.00	4,010,532.00	660,000.00	1,947,668.00	2,607,668.00	-35.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,057,731.00	2,231,949.00	3,289,680.00	1,045,378.00	2,100,957.00	3,146,335.00	-4.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,908,426.00)	1,430,790.00	(477,636.00)	(2,882,957.00)	2,103,793.00	(779,164.00)	63.1%
9) TOTAL, EXPENDITURES			121,395,423.00	85,858,116.00	207,253,539.00	120,914,834.00	76,305,878.00	197,220,712.00	-4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			26,576,440.00	(35,886,032.00)	(9,309,592.00)	28,459,097.00	(32,434,749.00)	(3,975,652.00)	-57.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	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	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	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	0.00	0.0%
3) Contributions		8980-8999	(26,848,277.00)	26,848,277.00	0.00	(27,609,895.00)	27,609,895.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(26,848,277.00)	26,848,277.00	0.00	(27,609,895.00)	27,609,895.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(271,837.00)	(9,037,755.00)	(9,309,592.00)	849,202.00	(4,824,854.00)	(3,975,652.00)	-57.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	25,495,060.00	26,095,696.00	51,590,756.00	25,223,223.00	17,057,941.00	42,281,164.00	-18.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			25,495,060.00	26,095,696.00	51,590,756.00	25,223,223.00	17,057,941.00	42,281,164.00	-18.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,495,060.00	26,095,696.00	51,590,756.00	25,223,223.00	17,057,941.00	42,281,164.00	-18.0%
2) Ending Balance, June 30 (E + F1e)			25,223,223.00	17,057,941.00	42,281,164.00	26,072,425.00	12,233,087.00	38,305,512.00	-9.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	17,057,941.00	17,057,941.00	0.00	12,233,087.00	12,233,087.00	-28.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	11,500,000.00	0.00	11,500,000.00	11,500,000.00	0.00	11,500,000.00	0.0%
d) Assigned									
Other Assignments		9780	4,000,000.00	0.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.0%
Textbook Adoption	0000	9780	1,250,000.00		1,250,000.00			0.00	
Deferred Maintenance	0000	9780	750,000.00		750,000.00			0.00	
Departmental Carryover	0000	9780	2,000,000.00		2,000,000.00			0.00	
Textbook Adoption	0000	9780			0.00	1,250,000.00		1,250,000.00	
Deferred Maintenance	0000	9780			0.00	750,000.00		750,000.00	
Departmental Carryover	0000	9780			0.00	2,000,000.00		2,000,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,217,607.00	0.00	6,217,607.00	5,916,622.00	0.00	5,916,622.00	-4.8%
Unassigned/Unappropriated Amount		9790	3,335,616.00	0.00	3,335,616.00	4,485,803.00	0.00	4,485,803.00	34.5%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	63,647,407.00	0.00	63,647,407.00	65,248,690.00	0.00	65,248,690.00	2.5%
Education Protection Account State Aid - Current Year		8012	2,226,049.00	0.00	2,226,049.00	2,190,242.00	0.00	2,190,242.00	-1.6%
State Aid - Prior Years		8019	(294,837.00)	0.00	(294,837.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	197,198.00	0.00	197,198.00	197,198.00	0.00	197,198.00	0.0%
Timber Yield Tax		8022	0.00	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	0.00	0.0%
County & District Taxes									

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Secured Roll Taxes		8041	52,317,870.00	0.00	52,317,870.00	52,317,870.00	0.00	52,317,870.00	0.0%
Unsecured Roll Taxes		8042	1,790,346.00	0.00	1,790,346.00	1,790,346.00	0.00	1,790,346.00	0.0%
Prior Years' Taxes		8043	769,372.00	0.00	769,372.00	769,372.00	0.00	769,372.00	0.0%
Supplemental Taxes		8044	2,061,847.00	0.00	2,061,847.00	2,061,847.00	0.00	2,061,847.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	9,852,125.00	0.00	9,852,125.00	9,852,125.00	0.00	9,852,125.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	7,611,716.00	0.00	7,611,716.00	7,611,716.00	0.00	7,611,716.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	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	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	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	0.00	0.0%
Subtotal, LCFF Sources			140,179,093.00	0.00	140,179,093.00	142,039,406.00	0.00	142,039,406.00	1.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	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	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			140,179,093.00	0.00	140,179,093.00	142,039,406.00	0.00	142,039,406.00	1.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,605,994.00	2,605,994.00	0.00	2,600,968.00	2,600,968.00	-0.2%
Special Education Discretionary Grants		8182	0.00	215,561.00	215,561.00	0.00	218,075.00	218,075.00	1.2%
Child Nutrition Programs		8220	0.00	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	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		2,666,541.00	2,666,541.00		2,183,493.00	2,183,493.00	-18.1%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title II, Part A, Supporting Effective Instruction	4035	8290		324,484.00	324,484.00		307,351.00	307,351.00	-5.3%
Title III, Immigrant Student Program	4201	8290		54,387.00	54,387.00		39,709.00	39,709.00	-27.0%
Title III, English Learner Program	4203	8290		291,149.00	291,149.00		267,397.00	267,397.00	-8.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		466,241.00	466,241.00		151,523.00	151,523.00	-67.5%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	249,281.00	249,281.00	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	6,873,638.00	6,873,638.00	0.00	5,768,516.00	5,768,516.00	-16.1%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	417,210.00	0.00	417,210.00	421,947.00	0.00	421,947.00	1.1%
Lottery - Unrestricted and Instructional Materials		8560	2,502,590.00	979,480.00	3,482,070.00	2,502,590.00	1,050,000.00	3,552,590.00	2.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	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	0.00	0.0%
Pass-Through Revenues from									
State Sources			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		8,022,737.00	8,022,737.00		8,150,000.00	8,150,000.00	1.6%
After School Education and Safety (ASES)	6010	8590		2,191,182.00	2,191,182.00		2,000,000.00	2,000,000.00	-8.7%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		1,728,941.00	1,728,941.00		1,704,000.00	1,704,000.00	-1.4%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	783,721.00	14,069,235.00	14,852,956.00	882,106.00	13,059,114.00	13,941,220.00	-6.1%
TOTAL, OTHER STATE REVENUE			3,703,521.00	26,991,575.00	30,695,096.00	3,806,643.00	25,963,114.00	29,769,757.00	-3.0%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	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	0.00	0.0%
Supplemental Taxes		8618	0.00	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	0.00	0.0%
Other		8622	0.00	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	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	250,000.00	0.00	250,000.00	250,000.00	0.00	250,000.00	0.0%
Interest		8660	1,700,000.00	0.00	1,700,000.00	1,500,000.00	0.00	1,500,000.00	-11.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	136,121.00	0.00	136,121.00	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,993,128.00	6,366,460.00	8,359,588.00	1,767,882.00	2,263,343.00	4,031,225.00	-51.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		9,740,411.00	9,740,411.00		9,876,156.00	9,876,156.00	1.4%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,089,249.00	16,106,871.00	20,196,120.00	3,527,882.00	12,139,499.00	15,667,381.00	-22.4%
TOTAL, REVENUES			147,971,863.00	49,972,084.00	197,943,947.00	149,373,931.00	43,871,129.00	193,245,060.00	-2.4%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	47,652,516.00	14,632,892.00	62,285,408.00	48,955,450.00	14,461,389.00	63,416,839.00	1.8%
Certificated Pupil Support Salaries		1200	1,786,019.00	2,062,308.00	3,848,327.00	1,816,014.00	2,140,594.00	3,956,608.00	2.8%
Certificated Supervisors' and Administrators' Salaries		1300	7,586,875.00	2,769,017.00	10,355,892.00	7,710,869.00	2,645,830.00	10,356,699.00	0.0%
Other Certificated Salaries		1900	663,322.00	961,568.00	1,624,890.00	888,891.00	597,022.00	1,485,913.00	-8.6%
TOTAL, CERTIFICATED SALARIES			57,688,732.00	20,425,785.00	78,114,517.00	59,371,224.00	19,844,835.00	79,216,059.00	1.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,619,746.00	7,882,871.00	10,502,617.00	2,920,422.00	7,976,384.00	10,896,806.00	3.8%
Classified Support Salaries		2200	9,668,329.00	2,154,626.00	11,822,955.00	9,502,185.00	2,308,440.00	11,810,625.00	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	2,004,731.00	2,350,266.00	4,354,997.00	2,028,654.00	2,172,082.00	4,200,736.00	-3.5%
Clerical, Technical and Office Salaries		2400	5,351,548.00	1,060,196.00	6,411,744.00	5,407,604.00	1,033,947.00	6,441,551.00	0.5%
Other Classified Salaries		2900	671,050.00	22,266.00	693,316.00	681,150.00	17,715.00	698,865.00	0.8%
TOTAL, CLASSIFIED SALARIES			20,315,404.00	13,470,225.00	33,785,629.00	20,540,015.00	13,508,568.00	34,048,583.00	0.8%

			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
EMPLOYEE BENEFITS									
STRS		3101-3102	10,884,025.00	10,677,020.00	21,561,045.00	11,189,498.00	10,955,464.00	22,144,962.00	2.7%
PERS		3201-3202	4,984,193.00	3,481,589.00	8,465,782.00	4,875,236.00	3,406,986.00	8,282,222.00	-2.2%
OASDI/Medicare/Alternative		3301-3302	2,383,003.00	1,347,077.00	3,730,080.00	2,481,110.00	1,333,539.00	3,814,649.00	2.3%
Health and Welfare Benefits		3401-3402	12,156,493.00	4,924,803.00	17,081,296.00	13,577,176.00	5,405,036.00	18,982,212.00	11.1%
Unemployment Insurance		3501-3502	39,171.00	17,116.00	56,287.00	39,990.00	16,637.00	56,627.00	0.6%
Workers' Compensation		3601-3602	703,610.00	306,964.00	1,010,574.00	719,322.00	299,299.00	1,018,621.00	0.8%
OPEB, Allocated		3701-3702	296,407.00	477,867.00	774,274.00	618,851.00	460,938.00	1,079,789.00	39.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	350,508.00	0.00	350,508.00	350,508.00	0.00	350,508.00	0.0%
TOTAL, EMPLOYEE BENEFITS			31,797,410.00	21,232,436.00	53,029,846.00	33,851,691.00	21,877,899.00	55,729,590.00	5.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	849,484.00	849,484.00	0.00	785,000.00	785,000.00	-7.6%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	3,647,727.00	7,064,398.00	10,712,125.00	1,965,760.00	5,673,459.00	7,639,219.00	-28.7%
Noncapitalized Equipment		4400	270,061.00	532,772.00	802,833.00	190,083.00	152,500.00	342,583.00	-57.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,917,788.00	8,446,654.00	12,364,442.00	2,155,843.00	6,610,959.00	8,766,802.00	-29.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	145,036.00	145,036.00	0.00	300,000.00	300,000.00	106.8%
Travel and Conferences		5200	310,509.00	270,792.00	581,301.00	212,704.00	170,662.00	383,366.00	-34.1%
Dues and Memberships		5300	63,883.00	3,258.00	67,141.00	60,645.00	2,335.00	62,980.00	-6.2%
Insurance		5400 - 5450	1,516,944.00	16,337.00	1,533,281.00	1,516,963.00	16,337.00	1,533,300.00	0.0%
Operations and Housekeeping Services		5500	2,608,774.00	200,000.00	2,808,774.00	2,996,000.00	0.00	2,996,000.00	6.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	514,675.00	2,337,625.00	2,852,300.00	82,853.00	414,163.00	497,016.00	-82.6%
Transfers of Direct Costs		5710	(269,883.00)	269,883.00	0.00	(96,372.00)	96,372.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(8,684.00)	0.00	(8,684.00)	(1,409.00)	0.00	(1,409.00)	-83.8%
Professional/Consulting Services and Operating Expenditures		5800	2,876,228.00	11,471,508.00	14,347,736.00	1,203,619.00	7,249,330.00	8,452,949.00	-41.1%
Communications		5900	742,175.00	67,469.00	809,644.00	198,637.00	62,000.00	260,637.00	-67.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,354,621.00	14,781,908.00	23,136,529.00	6,173,640.00	8,311,199.00	14,484,839.00	-37.4%
CAPITAL OUTLAY									
Land		6100	0.00	2,392,176.00	2,392,176.00	0.00	1,500,000.00	1,500,000.00	-37.3%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Buildings and Improvements of Buildings		6200	4,000.00	1,388,512.00	1,392,512.00	0.00	437,668.00	437,668.00	-68.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	46,506.00	46,506.00	660,000.00	0.00	660,000.00	1,319.2%
Equipment Replacement		6500	168,163.00	11,175.00	179,338.00	0.00	10,000.00	10,000.00	-94.4%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			172,163.00	3,838,369.00	4,010,532.00	660,000.00	1,947,668.00	2,607,668.00	-35.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	200,000.00	200,000.00	0.00	150,000.00	150,000.00	-25.0%
Payments to County Offices		7142	213,528.00	1,904,903.00	2,118,431.00	214,473.00	1,750,000.00	1,964,473.00	-7.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	96,868.00	1,245.00	98,113.00	72,655.00	0.00	72,655.00	-25.9%
Other Debt Service - Principal		7439	747,335.00	125,801.00	873,136.00	758,250.00	200,957.00	959,207.00	9.9%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,057,731.00	2,231,949.00	3,289,680.00	1,045,378.00	2,100,957.00	3,146,335.00	-4.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,430,790.00)	1,430,790.00	0.00	(2,103,793.00)	2,103,793.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(477,636.00)	0.00	(477,636.00)	(779,164.00)	0.00	(779,164.00)	63.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,908,426.00)	1,430,790.00	(477,636.00)	(2,882,957.00)	2,103,793.00	(779,164.00)	63.1%
TOTAL, EXPENDITURES			121,395,423.00	85,858,116.00	207,253,539.00	120,914,834.00	76,305,878.00	197,220,712.00	-4.8%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(26,848,277.00)	26,848,277.00	0.00	(27,609,895.00)	27,609,895.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(26,848,277.00)	26,848,277.00	0.00	(27,609,895.00)	27,609,895.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(26,848,277.00)	26,848,277.00	0.00	(27,609,895.00)	27,609,895.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Function

			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	140,179,093.00	0.00	140,179,093.00	142,039,406.00	0.00	142,039,406.00	1.3%
2) Federal Revenue		8100-8299	0.00	6,873,638.00	6,873,638.00	0.00	5,768,516.00	5,768,516.00	-16.1%
3) Other State Revenue		8300-8599	3,703,521.00	26,991,575.00	30,695,096.00	3,806,643.00	25,963,114.00	29,769,757.00	-3.0%
4) Other Local Revenue		8600-8799	4,089,249.00	16,106,871.00	20,196,120.00	3,527,882.00	12,139,499.00	15,667,381.00	-22.4%
5) TOTAL, REVENUES			147,971,863.00	49,972,084.00	197,943,947.00	149,373,931.00	43,871,129.00	193,245,060.00	-2.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	72,753,310.00	53,165,868.00	125,919,178.00	74,766,557.00	49,589,275.00	124,355,832.00	-1.2%
2) Instruction - Related Services	2000-2999		19,809,578.00	13,177,128.00	32,986,706.00	19,371,223.00	11,142,120.00	30,513,343.00	-7.5%
3) Pupil Services	3000-3999		8,850,810.00	5,229,246.00	14,080,056.00	9,539,254.00	5,442,140.00	14,981,394.00	6.4%
4) Ancillary Services	4000-4999		31,158.00	0.00	31,158.00	29,471.00	0.00	29,471.00	-5.4%
5) Community Services	5000-5999		0.00	395,463.00	395,463.00	0.00	107,131.00	107,131.00	-72.9%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		7,927,984.00	1,544,175.00	9,472,159.00	6,720,209.00	2,226,780.00	8,946,989.00	-5.5%
8) Plant Services	8000-8999		10,964,852.00	10,114,287.00	21,079,139.00	9,442,742.00	5,697,475.00	15,140,217.00	-28.2%
9) Other Outgo	9000-9999		1,057,731.00	2,231,949.00	3,289,680.00	1,045,378.00	2,100,957.00	3,146,335.00	-4.4%
10) TOTAL, EXPENDITURES			121,395,423.00	85,858,116.00	207,253,539.00	120,914,834.00	76,305,878.00	197,220,712.00	-4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			26,576,440.00	(35,886,032.00)	(9,309,592.00)	28,459,097.00	(32,434,749.00)	(3,975,652.00)	-57.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	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	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	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	0.00	0.0%
3) Contributions		8980-8999	(26,848,277.00)	26,848,277.00	0.00	(27,609,895.00)	27,609,895.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(26,848,277.00)	26,848,277.00	0.00	(27,609,895.00)	27,609,895.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(271,837.00)	(9,037,755.00)	(9,309,592.00)	849,202.00	(4,824,854.00)	(3,975,652.00)	-57.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	25,495,060.00	26,095,696.00	51,590,756.00	25,223,223.00	17,057,941.00	42,281,164.00	-18.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Function

Description			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,495,060.00	26,095,696.00	51,590,756.00	25,223,223.00	17,057,941.00	42,281,164.00	-18.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,495,060.00	26,095,696.00	51,590,756.00	25,223,223.00	17,057,941.00	42,281,164.00	-18.0%
2) Ending Balance, June 30 (E + F1e)			25,223,223.00	17,057,941.00	42,281,164.00	26,072,425.00	12,233,087.00	38,305,512.00	-9.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	17,057,941.00	17,057,941.00	0.00	12,233,087.00	12,233,087.00	-28.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	11,500,000.00	0.00	11,500,000.00	11,500,000.00	0.00	11,500,000.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	4,000,000.00	0.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.0%
Textbook Adoption	0000	9780	1,250,000.00		1,250,000.00			0.00	
Deferred Maintenance	0000	9780	750,000.00		750,000.00			0.00	
Departmental Carryover	0000	9780	2,000,000.00		2,000,000.00			0.00	
Textbook Adoption	0000	9780			0.00	1,250,000.00		1,250,000.00	
Deferred Maintenance	0000	9780			0.00	750,000.00		750,000.00	
Departmental Carryover	0000	9780			0.00	2,000,000.00		2,000,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,217,607.00	0.00	6,217,607.00	5,916,622.00	0.00	5,916,622.00	-4.8%
Unassigned/Unappropriated Amount		9790	3,335,616.00	0.00	3,335,616.00	4,485,803.00	0.00	4,485,803.00	34.5%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	1,404,655.00	1,404,655.00
6211	Literacy Coaches and Reading Specialists Grant Program	145,123.00	60,411.00
6266	Educator Effectiveness, FY 2021-22	715,000.00	155,198.00
6300	Lottery: Instructional Materials	1,860,000.00	1,860,000.00
6332	CA Community Schools Partnership Act - Implementation Grant	6,092,368.00	3,647,012.00
6383	Golden State Pathways Program	60,000.00	60,000.00
6388	Strong Workforce Program	550,000.00	474,167.00
6547	Special Education Early Intervention Preschool Grant	937,710.00	603,415.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	2,176,148.00	2,176,148.00
7435	Learning Recovery Emergency Block Grant	1,916,937.00	592,081.00
9010	Other Restricted Local	1,200,000.00	1,200,000.00
Total, Restricted Balance		17,057,941.00	12,233,087.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	254,184.00	258,000.00	12.4%
5) TOTAL, REVENUES			254,184.00	258,000.00	12.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	60,085.00	62,000.00	3.2%
5) Services and Other Operating Expenditures		5000-5999	189,103.00	200,000.00	5.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			249,188.00	262,000.00	8.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,996.00	(4,000.00)	-180.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,996.00	(4,000.00)	-180.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	196,949.00	201,945.00	2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			196,949.00	201,945.00	2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			196,949.00	201,945.00	2.5%
2) Ending Balance, June 30 (E + F1e)			201,945.00	197,945.00	-2.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	201,945.00	197,945.00	-2.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			0.00		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	50,870.00	58,000.00	14.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	203,314.00	200,000.00	-1.6%
TOTAL, REVENUES			254,184.00	258,000.00	12.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	60,085.00	62,000.00	3.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			60,085.00	62,000.00	3.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	189,103.00	200,000.00	5.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			189,103.00	200,000.00	5.8%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			249,188.00	262,000.00	8.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	254,184.00	258,000.00	12.4%
5) TOTAL, REVENUES			254,184.00	258,000.00	12.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		249,188.00	262,000.00	5.1%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			249,188.00	262,000.00	5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,996.00	(4,000.00)	-180.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,996.00	(4,000.00)	-180.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	196,949.00	201,945.00	2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			196,949.00	201,945.00	2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			196,949.00	201,945.00	2.5%
2) Ending Balance, June 30 (E + F1e)			201,945.00	197,945.00	-2.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	201,945.00	197,945.00	-2.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
8210	Student Activity Funds	201,945.00	197,945.00
Total, Restricted Balance		201,945.00	197,945.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,861,371.00	3,056,386.00	-20.8%
4) Other Local Revenue		8600-8799	3,086,707.00	2,680,000.00	-13.2%
5) TOTAL, REVENUES			6,948,078.00	5,736,386.00	-17.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	890,812.00	799,292.00	-10.3%
2) Classified Salaries		2000-2999	2,594,121.00	2,448,956.00	-5.6%
3) Employee Benefits		3000-3999	1,575,255.00	1,623,785.00	3.1%
4) Books and Supplies		4000-4999	808,304.00	208,108.00	-74.3%
5) Services and Other Operating Expenditures		5000-5999	281,180.00	138,288.00	-50.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	271,464.00	384,957.00	41.8%
9) TOTAL, EXPENDITURES			6,421,136.00	5,603,386.00	-12.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			526,942.00	133,000.00	-74.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			526,942.00	133,000.00	-74.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,173,965.00	3,700,907.00	16.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,173,965.00	3,700,907.00	16.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,173,965.00	3,700,907.00	16.6%
2) Ending Balance, June 30 (E + F1e)			3,700,907.00	3,833,907.00	3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,957,407.00	2,957,407.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	743,500.00	876,500.00	17.9%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	2,800,000.00	2,900,000.00	3.6%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,061,371.00	156,386.00	-85.3%
TOTAL, OTHER STATE REVENUE			3,861,371.00	3,056,386.00	-20.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	210,000.00	200,000.00	-4.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	11,707.00	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	2,865,000.00	2,480,000.00	-13.4%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,086,707.00	2,680,000.00	-13.2%
TOTAL, REVENUES			6,948,078.00	5,736,386.00	-17.4%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	838,912.00	747,305.00	-10.9%
Certificated Pupil Support Salaries		1200	16,029.00	16,115.00	0.5%
Certificated Supervisors' and Administrators' Salaries		1300	35,871.00	35,872.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			890,812.00	799,292.00	-10.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,506,583.00	1,300,872.00	-13.7%
Classified Support Salaries		2200	30,859.00	25,563.00	-17.2%
Classified Supervisors' and Administrators' Salaries		2300	760,746.00	833,122.00	9.5%
Clerical, Technical and Office Salaries		2400	295,529.00	289,399.00	-2.1%
Other Classified Salaries		2900	404.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			2,594,121.00	2,448,956.00	-5.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	196,031.00	180,612.00	-7.9%
PERS		3201-3202	598,053.00	598,482.00	0.1%
OASDI/Medicare/Alternative		3301-3302	221,386.00	210,297.00	-5.0%
Health and Welfare Benefits		3401-3402	477,818.00	558,048.00	16.8%
Unemployment Insurance		3501-3502	1,742.00	1,630.00	-6.4%
Workers' Compensation		3601-3602	31,392.00	29,235.00	-6.9%
OPEB, Allocated		3701-3702	48,833.00	45,481.00	-6.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,575,255.00	1,623,785.00	3.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	690,751.00	208,108.00	-69.9%
Noncapitalized Equipment		4400	117,553.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			808,304.00	208,108.00	-74.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	16,569.00	3,882.00	-76.6%
Dues and Memberships		5300	3,000.00	1,705.00	-43.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,851.00	6,851.00	-59.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,328.00	1,000.00	-81.2%
Professional/Consulting Services and Operating Expenditures		5800	223,023.00	119,725.00	-46.3%
Communications		5900	16,409.00	5,125.00	-68.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			281,180.00	138,288.00	-50.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	271,464.00	384,957.00	41.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			271,464.00	384,957.00	41.8%
TOTAL, EXPENDITURES			6,421,136.00	5,603,386.00	-12.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,861,371.00	3,056,386.00	-20.8%
4) Other Local Revenue		8600-8799	3,086,707.00	2,680,000.00	-13.2%
5) TOTAL, REVENUES			6,948,078.00	5,736,386.00	-17.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,213,141.00	3,207,453.00	-23.9%
2) Instruction - Related Services	2000-2999		1,868,425.00	1,949,842.00	4.4%
3) Pupil Services	3000-3999		67,700.00	61,134.00	-9.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		271,464.00	384,957.00	41.8%
8) Plant Services	8000-8999		406.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,421,136.00	5,603,386.00	-12.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			526,942.00	133,000.00	-74.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			526,942.00	133,000.00	-74.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,173,965.00	3,700,907.00	16.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,173,965.00	3,700,907.00	16.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,173,965.00	3,700,907.00	16.6%
2) Ending Balance, June 30 (E + F1e)			3,700,907.00	3,833,907.00	3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,957,407.00	2,957,407.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	743,500.00	876,500.00	17.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5066	Early Education: ARP California State Preschool Program - Rate Supplements	531,161.00	531,161.00
6130	Early Education: Center-Based Reserve Account	532,882.00	532,882.00
7810	Other Restricted State	1,893,364.00	1,893,364.00
Total, Restricted Balance		2,957,407.00	2,957,407.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,394,968.00	5,046,331.00	14.8%
3) Other State Revenue		8300-8599	3,623,051.00	4,054,803.00	11.9%
4) Other Local Revenue		8600-8799	241,674.00	276,225.00	14.3%
5) TOTAL, REVENUES			8,259,693.00	9,377,359.00	13.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,288,551.00	3,394,538.00	48.3%
3) Employee Benefits		3000-3999	1,223,471.00	1,963,187.00	60.5%
4) Books and Supplies		4000-4999	2,429,010.00	3,414,950.00	40.6%
5) Services and Other Operating Expenditures		5000-5999	299,762.00	351,500.00	17.3%
6) Capital Outlay		6000-6999	60,113.00	892,500.00	1,384.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	206,172.00	394,207.00	91.2%
9) TOTAL, EXPENDITURES			6,507,079.00	10,410,882.00	60.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,752,614.00	(1,033,523.00)	-159.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,752,614.00	(1,033,523.00)	-159.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,903,832.00	12,656,446.00	16.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,903,832.00	12,656,446.00	16.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,903,832.00	12,656,446.00	16.1%
2) Ending Balance, June 30 (E + F1e)			12,656,446.00	11,622,923.00	-8.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,656,446.00	11,622,923.00	-8.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	4,394,968.00	5,046,331.00	14.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,394,968.00	5,046,331.00	14.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	3,623,051.00	4,054,803.00	11.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,623,051.00	4,054,803.00	11.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	97,013.00	104,700.00	7.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,125.00	1,500.00	33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	143,536.00	170,025.00	18.5%
TOTAL, OTHER LOCAL REVENUE			241,674.00	276,225.00	14.3%
TOTAL, REVENUES			8,259,693.00	9,377,359.00	13.5%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,973,094.00	2,596,182.00	31.6%
Classified Supervisors' and Administrators' Salaries		2300	315,457.00	609,499.00	93.2%
Clerical, Technical and Office Salaries		2400	0.00	188,857.00	New
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			2,288,551.00	3,394,538.00	48.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	554,624.00	910,076.00	64.1%
OASDI/Medicare/Alternative		3301-3302	169,820.00	260,332.00	53.3%
Health and Welfare Benefits		3401-3402	445,185.00	713,007.00	60.2%
Unemployment Insurance		3501-3502	1,111.00	1,697.00	52.7%
Workers' Compensation		3601-3602	20,634.00	30,551.00	48.1%
OPEB, Allocated		3701-3702	32,097.00	47,524.00	48.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,223,471.00	1,963,187.00	60.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	150,223.00	163,750.00	9.0%
Noncapitalized Equipment		4400	120,304.00	485,200.00	303.3%
Food		4700	2,158,483.00	2,766,000.00	28.1%
TOTAL, BOOKS AND SUPPLIES			2,429,010.00	3,414,950.00	40.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,268.00	17,000.00	65.6%
Dues and Memberships		5300	4,372.00	5,000.00	14.4%
Insurance		5400-5450	4,743.00	4,900.00	3.3%
Operations and Housekeeping Services		5500	69,141.00	100,000.00	44.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	113,241.00	123,000.00	8.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	75,441.00	77,100.00	2.2%
Communications		5900	22,556.00	24,500.00	8.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			299,762.00	351,500.00	17.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	300.00	135,000.00	44,900.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	59,813.00	757,500.00	1,166.4%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			60,113.00	892,500.00	1,384.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	206,172.00	394,207.00	91.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			206,172.00	394,207.00	91.2%
TOTAL, EXPENDITURES			6,507,079.00	10,410,882.00	60.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,394,968.00	5,046,331.00	14.8%
3) Other State Revenue		8300-8599	3,623,051.00	4,054,803.00	11.9%
4) Other Local Revenue		8600-8799	241,674.00	276,225.00	14.3%
5) TOTAL, REVENUES			8,259,693.00	9,377,359.00	13.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		6,231,466.00	9,781,675.00	57.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		206,172.00	394,207.00	91.2%
8) Plant Services	8000-8999		69,441.00	235,000.00	238.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,507,079.00	10,410,882.00	60.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,752,614.00	(1,033,523.00)	-159.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,752,614.00	(1,033,523.00)	-159.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,903,832.00	12,656,446.00	16.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,903,832.00	12,656,446.00	16.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,903,832.00	12,656,446.00	16.1%
2) Ending Balance, June 30 (E + F1e)			12,656,446.00	11,622,923.00	-8.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,656,446.00	11,622,923.00	-8.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	12,656,446.00	11,622,923.00
Total, Restricted Balance		12,656,446.00	11,622,923.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2.00	2.00	0.0%
5) TOTAL, REVENUES			2.00	2.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3.00)	2.00	-166.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3.00)	2.00	-166.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	56.00	53.00	-5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56.00	53.00	-5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56.00	53.00	-5.4%
2) Ending Balance, June 30 (E + F1e)			53.00	55.00	3.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	53.00	55.00	3.8%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY (G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2.00	2.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2.00	2.00	0.0%
TOTAL, REVENUES			2.00	2.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5.00	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2.00	2.00	0.0%
5) TOTAL, REVENUES			2.00	2.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3.00)	2.00	-166.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3.00)	2.00	-166.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	56.00	53.00	-5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56.00	53.00	-5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56.00	53.00	-5.4%
2) Ending Balance, June 30 (E + F1e)			53.00	55.00	3.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	53.00	55.00	3.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	250,030.00	400,030.00	60.0%
5) TOTAL, REVENUES			250,030.00	400,030.00	60.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	90,994.00	380,662.00	318.3%
3) Employee Benefits		3000-3999	47,634.00	207,900.00	336.5%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	349,568.00	5,000.00	-98.6%
6) Capital Outlay		6000-6999	27,688,544.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			28,176,740.00	593,562.00	-97.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(27,926,710.00)	(193,532.00)	-99.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	49,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			49,000,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			21,073,290.00	(193,532.00)	-100.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	845.00	21,074,135.00	2,493,880.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			845.00	21,074,135.00	2,493,880.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			845.00	21,074,135.00	2,493,880.5%
2) Ending Balance, June 30 (E + F1e)			21,074,135.00	20,880,603.00	-0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	21,073,260.00	20,879,698.00	-0.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	875.00	905.00	3.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	250,030.00	400,030.00	60.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			250,030.00	400,030.00	60.0%
TOTAL, REVENUES			250,030.00	400,030.00	60.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	65,697.00	282,871.00	330.6%
Clerical, Technical and Office Salaries		2400	25,297.00	97,791.00	286.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			90,994.00	380,662.00	318.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	23,802.00	102,055.00	328.8%
OASDI/Medicare/Alternative		3301-3302	6,731.00	29,121.00	332.6%
Health and Welfare Benefits		3401-3402	15,034.00	67,779.00	350.8%
Unemployment Insurance		3501-3502	44.00	190.00	331.8%
Workers' Compensation		3601-3602	791.00	3,426.00	333.1%
OPEB, Allocated		3701-3702	1,232.00	5,329.00	332.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			47,634.00	207,900.00	336.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	700.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	348,868.00	5,000.00	-98.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			349,568.00	5,000.00	-98.6%
CAPITAL OUTLAY					
Land		6100	722,741.00	0.00	-100.0%
Land Improvements		6170	8,386,638.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	18,579,165.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			27,688,544.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			28,176,740.00	593,562.00	-97.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	49,000,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			49,000,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			49,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	250,030.00	400,030.00	60.0%
5) TOTAL, REVENUES			250,030.00	400,030.00	60.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		28,176,740.00	593,562.00	-97.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			28,176,740.00	593,562.00	-97.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(27,926,710.00)	(193,532.00)	-99.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	49,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			49,000,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			21,073,290.00	(193,532.00)	-100.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	845.00	21,074,135.00	2,493,880.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			845.00	21,074,135.00	2,493,880.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			845.00	21,074,135.00	2,493,880.5%
2) Ending Balance, June 30 (E + F1e)			21,074,135.00	20,880,603.00	-0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	21,073,260.00	20,879,698.00	-0.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	875.00	905.00	3.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	21,073,260.00	20,879,698.00
Total, Restricted Balance		21,073,260.00	20,879,698.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	623,090.00	570,000.00	-8.5%
5) TOTAL, REVENUES			623,090.00	570,000.00	-8.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	86,214.00	93,714.00	8.7%
6) Capital Outlay		6000-6999	1,628,488.00	1,106,483.00	-32.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	31,461.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,746,163.00	1,200,197.00	-31.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,123,073.00)	(630,197.00)	-43.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,123,073.00)	(630,197.00)	-43.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,983,628.00	860,555.00	-56.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,983,628.00	860,555.00	-56.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,983,628.00	860,555.00	-56.6%
2) Ending Balance, June 30 (E + F1e)			860,555.00	230,358.00	-73.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	860,555.00	230,358.00	-73.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	70,000.00	70,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	3,090.00	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	550,000.00	500,000.00	-9.1%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			623,090.00	570,000.00	-8.5%
TOTAL, REVENUES			623,090.00	570,000.00	-8.5%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	45,614.00	45,614.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	40,600.00	48,100.00	18.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			86,214.00	93,714.00	8.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,628,488.00	1,106,483.00	-32.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,628,488.00	1,106,483.00	-32.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	31,461.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			31,461.00	0.00	-100.0%
TOTAL, EXPENDITURES			1,746,163.00	1,200,197.00	-31.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	623,090.00	570,000.00	-8.5%
5) TOTAL, REVENUES			623,090.00	570,000.00	-8.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,714,702.00	1,200,197.00	-30.0%
9) Other Outgo	9000-9999	Except 7600-7699	31,461.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			1,746,163.00	1,200,197.00	-31.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,123,073.00)	(630,197.00)	-43.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,123,073.00)	(630,197.00)	-43.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,983,628.00	860,555.00	-56.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,983,628.00	860,555.00	-56.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,983,628.00	860,555.00	-56.6%
2) Ending Balance, June 30 (E + F1e)			860,555.00	230,358.00	-73.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	860,555.00	230,358.00	-73.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	860,555.00	230,358.00
Total, Restricted Balance		860,555.00	230,358.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,831,849.00	1,820,000.00	-0.6%
5) TOTAL, REVENUES			1,831,849.00	1,820,000.00	-0.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	220,535.00	224,923.00	2.0%
3) Employee Benefits		3000-3999	153,542.00	157,416.00	2.5%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	110,100.00	89,300.00	-18.9%
6) Capital Outlay		6000-6999	2,019,471.00	735,098.00	-63.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	84,785.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,503,648.00	1,291,522.00	-48.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(671,799.00)	528,478.00	-178.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(671,799.00)	528,478.00	-178.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,471,322.00	2,799,523.00	-19.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,471,322.00	2,799,523.00	-19.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,471,322.00	2,799,523.00	-19.4%
2) Ending Balance, June 30 (E + F1e)			2,799,523.00	3,328,001.00	18.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,656,953.00	3,305,205.00	24.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	142,570.00	22,796.00	-84.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,700,000.00	1,700,000.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	120,000.00	120,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	6,134.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	5,715.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,831,849.00	1,820,000.00	-0.6%
TOTAL, REVENUES			1,831,849.00	1,820,000.00	-0.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	220,535.00	224,923.00	2.0%
TOTAL, CLASSIFIED SALARIES			220,535.00	224,923.00	2.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	63,241.00	61,630.00	-2.5%
OASDI/Medicare/Alternative		3301-3302	17,561.00	17,208.00	-2.0%
Health and Welfare Benefits		3401-3402	67,341.00	73,294.00	8.8%
Unemployment Insurance		3501-3502	116.00	113.00	-2.6%
Workers' Compensation		3601-3602	2,068.00	2,023.00	-2.2%
OPEB, Allocated		3701-3702	3,215.00	3,148.00	-2.1%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			153,542.00	157,416.00	2.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	110,100.00	89,300.00	-18.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			110,100.00	89,300.00	-18.9%
CAPITAL OUTLAY					
Land		6100	152,456.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,867,015.00	735,098.00	-60.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,019,471.00	735,098.00	-63.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	84,785.00	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	84,785.00	New
TOTAL, EXPENDITURES			2,503,648.00	1,291,522.00	-48.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,831,849.00	1,820,000.00	-0.6%
5) TOTAL, REVENUES			1,831,849.00	1,820,000.00	-0.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,503,648.00	1,206,737.00	-51.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	84,785.00	New
10) TOTAL, EXPENDITURES			2,503,648.00	1,291,522.00	-48.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(671,799.00)	528,478.00	-178.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(671,799.00)	528,478.00	-178.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,471,322.00	2,799,523.00	-19.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,471,322.00	2,799,523.00	-19.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,471,322.00	2,799,523.00	-19.4%
2) Ending Balance, June 30 (E + F1e)			2,799,523.00	3,328,001.00	18.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,656,953.00	3,305,205.00	24.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	142,570.00	22,796.00	-84.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	2,656,953.00	3,305,205.00
Total, Restricted Balance		2,656,953.00	3,305,205.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,305,272.00	1,305,160.00	0.0%
5) TOTAL, REVENUES			1,305,272.00	1,305,160.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	126,254.00	140,033.00	10.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	625,914.00	832,806.00	33.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			752,168.00	972,839.00	29.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			553,104.00	332,321.00	-39.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	586,127.00	515,000.00	-12.1%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(586,127.00)	(515,000.00)	-12.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(33,023.00)	(182,679.00)	453.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	609,209.00	576,186.00	-5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			609,209.00	576,186.00	-5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			609,209.00	576,186.00	-5.4%
2) Ending Balance, June 30 (E + F1e)			576,186.00	393,507.00	-31.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	576,186.00	393,507.00	-31.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	555,000.00	555,000.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	50,160.00	50,160.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	112.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	700,000.00	700,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,305,272.00	1,305,160.00	0.0%
TOTAL, REVENUES			1,305,272.00	1,305,160.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	126,254.00	140,033.00	10.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			126,254.00	140,033.00	10.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	187,151.00	168,727.00	-9.8%
Other Debt Service - Principal		7439	438,763.00	664,079.00	51.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			625,914.00	832,806.00	33.1%
TOTAL, EXPENDITURES			752,168.00	972,839.00	29.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	586,127.00	515,000.00	-12.1%
(d) TOTAL, USES			586,127.00	515,000.00	-12.1%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(586,127.00)	(515,000.00)	-12.1%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,305,272.00	1,305,160.00	0.0%
5) TOTAL, REVENUES			1,305,272.00	1,305,160.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		126,254.00	140,033.00	10.9%
9) Other Outgo	9000-9999	Except 7600-7699	625,914.00	832,806.00	33.1%
10) TOTAL, EXPENDITURES			752,168.00	972,839.00	29.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			553,104.00	332,321.00	-39.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	586,127.00	515,000.00	-12.1%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(586,127.00)	(515,000.00)	-12.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(33,023.00)	(182,679.00)	453.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	609,209.00	576,186.00	-5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			609,209.00	576,186.00	-5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			609,209.00	576,186.00	-5.4%
2) Ending Balance, June 30 (E + F1e)			576,186.00	393,507.00	-31.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	576,186.00	393,507.00	-31.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	576,186.00	393,507.00
Total, Restricted Balance		576,186.00	393,507.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,497,784.00	4,916,896.00	9.3%
5) TOTAL, REVENUES			4,497,784.00	4,916,896.00	9.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	4,463,340.00	4,743,340.00	6.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,463,340.00	4,743,340.00	6.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			34,444.00	173,556.00	403.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			34,444.00	173,556.00	403.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,535,246.00	4,569,690.00	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,535,246.00	4,569,690.00	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,535,246.00	4,569,690.00	0.8%
2) Ending Balance, June 30 (E + F1e)			4,569,690.00	4,743,246.00	3.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,569,690.00	4,743,246.00	3.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	4,404,189.00	4,823,301.00	9.5%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	80,239.00	80,239.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	13,356.00	13,356.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,497,784.00	4,916,896.00	9.3%
TOTAL, REVENUES			4,497,784.00	4,916,896.00	9.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	4,120,000.00	4,400,000.00	6.8%
Bond Interest and Other Service Charges		7434	343,340.00	343,340.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,463,340.00	4,743,340.00	6.3%
TOTAL, EXPENDITURES			4,463,340.00	4,743,340.00	6.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,497,784.00	4,916,896.00	9.3%
5) TOTAL, REVENUES			4,497,784.00	4,916,896.00	9.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	4,463,340.00	4,743,340.00	6.3%
10) TOTAL, EXPENDITURES			4,463,340.00	4,743,340.00	6.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			34,444.00	173,556.00	403.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			34,444.00	173,556.00	403.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,535,246.00	4,569,690.00	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,535,246.00	4,569,690.00	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,535,246.00	4,569,690.00	0.8%
2) Ending Balance, June 30 (E + F1e)			4,569,690.00	4,743,246.00	3.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,569,690.00	4,743,246.00	3.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	4,569,690.00	4,743,246.00
Total, Restricted Balance		4,569,690.00	4,743,246.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,773,390.00	2,703,500.00	-2.5%
5) TOTAL, REVENUES			2,773,390.00	2,703,500.00	-2.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	224,225.00	226,599.00	1.1%
3) Employee Benefits		3000-3999	122,785.00	121,615.00	-1.0%
4) Books and Supplies		4000-4999	48,669.00	15,252.00	-68.7%
5) Services and Other Operating Expenses		5000-5999	2,135,880.00	2,936,534.00	37.5%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,531,559.00	3,300,000.00	30.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			241,831.00	(596,500.00)	-346.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			241,831.00	(596,500.00)	-346.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,119,865.00	4,361,696.00	5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,119,865.00	4,361,696.00	5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,119,865.00	4,361,696.00	5.9%
2) Ending Net Position, June 30 (E + F1e)			4,361,696.00	3,765,196.00	-13.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	4,361,696.00	3,765,196.00	-13.7%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	305,409.00	253,500.00	-17.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	16,481.00	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	2,450,000.00	2,450,000.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,500.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,773,390.00	2,703,500.00	-2.5%
TOTAL, REVENUES			2,773,390.00	2,703,500.00	-2.5%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	142,743.00	145,121.00	1.7%
Clerical, Technical and Office Salaries		2400	81,482.00	81,478.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			224,225.00	226,599.00	1.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	60,112.00	62,088.00	3.3%
OASDI/Medicare/Alternative		3301-3302	17,003.00	17,334.00	1.9%
Health and Welfare Benefits		3401-3402	40,444.00	36,869.00	-8.8%
Unemployment Insurance		3501-3502	112.00	113.00	0.9%
Workers' Compensation		3601-3602	2,001.00	2,039.00	1.9%
OPEB, Allocated		3701-3702	3,113.00	3,172.00	1.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			122,785.00	121,615.00	-1.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	45,935.00	15,252.00	-66.8%
Noncapitalized Equipment		4400	2,734.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			48,669.00	15,252.00	-68.7%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,800.00	3,800.00	-20.8%
Dues and Memberships		5300	300.00	0.00	-100.0%
Insurance		5400-5450	1,284,711.00	2,145,000.00	67.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,196.00	4,225.00	-18.7%
Transfers of Direct Costs - Interfund		5750	3,356.00	409.00	-87.8%
Professional/Consulting Services and					
Operating Expenditures		5800	837,517.00	783,100.00	-6.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,135,880.00	2,936,534.00	37.5%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			2,531,559.00	3,300,000.00	30.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,773,390.00	2,703,500.00	-2.5%
5) TOTAL, REVENUES			2,773,390.00	2,703,500.00	-2.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,531,559.00	3,300,000.00	30.4%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,531,559.00	3,300,000.00	30.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			241,831.00	(596,500.00)	-346.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			241,831.00	(596,500.00)	-346.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,119,865.00	4,361,696.00	5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,119,865.00	4,361,696.00	5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,119,865.00	4,361,696.00	5.9%
2) Ending Net Position, June 30 (E + F1e)			4,361,696.00	3,765,196.00	-13.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	4,361,696.00	3,765,196.00	-13.7%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Net Position		0.00	0.00

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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)	10,812.19	10,825.16	11,089.45	10,747.36	10,760.26	10,933.83
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	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	10,812.19	10,825.16	11,089.45	10,747.36	10,760.26	10,933.83
5. District Funded County Program ADA						
a. County Community Schools	12.41	12.41	12.41	12.41	12.41	12.41
b. Special Education-Special Day Class	4.30	4.30	4.30	4.30	4.30	4.30
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	.67	.67	.67	.67	.67	.67
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	17.38	17.38	17.38	17.38	17.38	17.38
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	10,829.57	10,842.54	11,106.83	10,764.74	10,777.64	10,951.21
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			31,867,988.00	34,702,279.00	24,744,103.00	18,953,751.00	10,884,345.00	13,432,377.00	33,754,869.00	30,406,012.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		3,262,435.00	3,262,435.00	6,419,943.00	5,872,382.00	5,872,382.00	6,419,943.00	5,872,382.00	5,872,382.00
Property Taxes	8020-8079		1,505,597.00	41,475.00	918,321.00	132,569.00	9,707,586.00	18,024,355.00	6,521,359.00	120,992.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		368,530.00	0.00	225,733.00	15,961.00	12,506.00	1,227.00	391,193.00	526,917.00
Other State Revenue	8300-8599		803,045.00	541,616.00	1,164,431.00	1,201,726.00	1,422,856.00	974,909.00	3,273,665.00	1,407,996.00
Other Local Revenue	8600-8799		671,140.00	324,815.00	339,419.00	909,296.00	531,134.00	1,639,653.00	3,299,493.00	629,814.00
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			6,610,747.00	4,170,341.00	9,067,847.00	8,131,934.00	17,546,464.00	27,060,087.00	19,358,092.00	8,558,101.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,226,994.00	7,073,527.00	7,292,756.00	7,255,231.00	7,341,934.00	108,059.00	14,325,359.00	7,313,064.00
Classified Salaries	2000-2999		21,884.00	1,774,840.00	2,684,518.00	3,331,613.00	3,189,495.00	3,207,062.00	3,075,039.00	3,032,185.00
Employee Benefits	3000-3999		2,023,873.00	2,684,703.00	4,038,108.00	4,281,812.00	4,136,899.00	4,092,146.00	4,217,139.00	4,118,584.00
Books and Supplies	4000-4999		592,046.00	746,197.00	654,131.00	542,041.00	228,846.00	167,052.00	370,128.00	284,480.00
Services	5000-5999		1,065,350.00	709,950.00	951,739.00	981,326.00	958,703.00	991,407.00	597,931.00	907,171.00
Capital Outlay	6000-6999		252.00	632,161.00	24,216.00	54,769.00	27,337.00	56,501.00	62,072.00	31,243.00
Other Outgo	7000-7499		435,283.00	7,139.00	(7,269.00)	158,352.00	251,447.00	13,583.00	59,281.00	245,844.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			5,365,682.00	13,628,517.00	15,638,199.00	16,605,144.00	16,134,661.00	8,635,810.00	22,706,949.00	15,932,571.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	243,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	16,743,053.00	5,813,671.00	0.00	1,230,000.00	803,804.00	1,486,229.00	2,198,215.00	250,000.00	125,821.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	35,756.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	752,732.00	667,731.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		17,775,141.00	6,481,402.00	0.00	1,230,000.00	803,804.00	1,486,229.00	2,198,215.00	250,000.00	125,821.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	7,361,966.00	4,892,176.00	500,000.00	450,000.00	400,000.00	350,000.00	300,000.00	250,000.00	219,790.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		7,361,966.00	4,892,176.00	500,000.00	450,000.00	400,000.00	350,000.00	300,000.00	250,000.00	219,790.00
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		10,413,175.00	1,589,226.00	(500,000.00)	780,000.00	403,804.00	1,136,229.00	1,898,215.00	0.00	(93,969.00)
E. NET INCREASE/DECREASE (B - C + D)			2,834,291.00	(9,958,176.00)	(5,790,352.00)	(8,069,406.00)	2,548,032.00	20,322,492.00	(3,348,857.00)	(7,468,439.00)
F. ENDING CASH (A + E)			34,702,279.00	24,744,103.00	18,953,751.00	10,884,345.00	13,432,377.00	33,754,869.00	30,406,012.00	22,937,573.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		22,937,573.00	20,179,786.00	33,548,600.00	33,229,695.00				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	6,419,943.00	5,872,382.00	5,872,382.00	0.00	6,419,941.00	0.00	67,438,932.00	67,438,932.00
Property Taxes	8020-8079	3,871,398.00	16,251,146.00	7,229,666.00	10,276,010.00	0.00	0.00	74,600,474.00	74,600,474.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	0.00	1,678,547.00	87,385.00	276,022.00	2,184,495.00	0.00	5,768,516.00	5,768,516.00
Other State Revenue	8300-8599	2,186,188.00	2,989,111.00	8,166,564.00	2,001,439.00	3,636,211.00	0.00	29,769,757.00	29,769,757.00
Other Local Revenue	8600-8799	895,046.00	1,851,883.00	3,956,509.00	399,776.00	219,403.00	0.00	15,667,381.00	15,667,381.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		13,372,575.00	28,643,069.00	25,312,506.00	12,953,247.00	12,460,050.00	0.00	193,245,060.00	193,245,060.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	7,325,244.00	7,245,299.00	7,759,112.00	4,646,910.00	302,570.00	0.00	79,216,059.00	79,216,059.00
Classified Salaries	2000-2999	3,206,935.00	3,190,832.00	3,221,625.00	3,664,274.00	448,281.00	0.00	34,048,583.00	34,048,583.00
Employee Benefits	3000-3999	4,284,633.00	4,098,159.00	11,696,693.00	5,539,310.00	517,531.00	0.00	55,729,590.00	55,729,590.00
Books and Supplies	4000-4999	237,899.00	404,680.00	1,124,403.00	2,248,807.00	1,166,092.00	0.00	8,766,802.00	8,766,802.00
Services	5000-5999	1,064,502.00	1,430,316.00	1,683,566.00	2,347,687.00	795,191.00	0.00	14,484,839.00	14,484,839.00
Capital Outlay	6000-6999	45,504.00	127,441.00	54,862.00	498,430.00	992,880.00	0.00	2,607,668.00	2,607,668.00
Other Outgo	7000-7499	790.00	216,757.00	238,150.00	235,452.00	512,362.00	0.00	2,367,171.00	2,367,171.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		16,165,507.00	16,713,484.00	25,778,411.00	19,180,870.00	4,734,907.00	0.00	197,220,712.00	197,220,712.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	35,145.00	1,439,229.00	147,000.00	135,145.00	(12,460,053.00)	0.00	1,204,206.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	667,731.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		35,145.00	1,439,229.00	147,000.00	135,145.00	(12,460,053.00)	0.00	1,871,937.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	(4,734,907.00)	0.00	2,627,059.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	(4,734,907.00)	0.00	2,627,059.00	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		35,145.00	1,439,229.00	147,000.00	135,145.00	(7,725,146.00)	0.00	(755,122.00)	
E. NET INCREASE/DECREASE (B - C + D)		(2,757,787.00)	13,368,814.00	(318,905.00)	(6,092,478.00)	(3.00)	0.00	(4,730,774.00)	(3,975,652.00)
F. ENDING CASH (A + E)		20,179,786.00	33,548,600.00	33,229,695.00	27,137,217.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								27,137,214.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			27,137,217.00	32,845,860.00	22,718,382.00	17,328,051.00	10,329,007.00	11,745,163.00	32,242,042.00	27,942,657.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		3,354,147.00	3,354,147.00	6,928,143.00	6,037,464.00	6,037,464.00	6,928,143.00	6,037,464.00	6,037,464.00
Property Taxes	8020-8079		1,505,597.00	41,475.00	918,321.00	132,569.00	9,707,586.00	18,024,355.00	6,521,359.00	120,992.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		361,159.00	0.00	221,218.00	15,642.00	12,256.00	1,202.00	383,369.00	516,379.00
Other State Revenue	8300-8599		716,999.00	483,583.00	1,039,663.00	1,072,962.00	1,270,398.00	870,449.00	2,922,895.00	1,257,130.00
Other Local Revenue	8600-8799		668,141.00	273,588.00	337,902.00	905,233.00	528,761.00	1,632,328.00	3,284,751.00	627,000.00
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			6,606,043.00	4,152,793.00	9,445,247.00	8,163,870.00	17,556,465.00	27,456,477.00	19,149,838.00	8,558,965.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,239,972.00	7,148,348.00	7,369,896.00	7,331,974.00	7,419,594.00	109,202.00	14,476,887.00	7,390,419.00
Classified Salaries	2000-2999		22,104.00	1,792,696.00	2,711,526.00	3,365,132.00	3,221,584.00	3,239,328.00	3,105,977.00	3,062,691.00
Employee Benefits	3000-3999		2,014,375.00	2,672,102.00	4,019,156.00	4,261,716.00	4,117,483.00	4,072,940.00	4,197,347.00	4,099,255.00
Books and Supplies	4000-4999		720,556.00	908,166.00	796,117.00	659,697.00	278,520.00	203,312.00	450,468.00	346,229.00
Services	5000-5999		918,696.00	778,820.00	794,065.00	826,521.00	801,704.00	1,087,581.00	1,155,934.00	1,245,173.00
Capital Outlay	6000-6999		188.00	472,161.00	18,087.00	40,907.00	20,418.00	42,201.00	46,361.00	23,336.00
Other Outgo	7000-7499		486,453.00	7,978.00	(8,124.00)	176,967.00	281,006.00	15,179.00	66,249.00	274,744.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			5,402,344.00	13,780,271.00	15,700,723.00	16,662,914.00	16,140,309.00	8,769,743.00	23,499,223.00	16,441,847.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	243,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	15,538,846.00	6,919,943.00	0.00	1,265,145.00	1,850,000.00	250,000.00	2,060,145.00	250,000.00	125,000.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	35,756.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	85,001.00	85,001.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		15,903,203.00	7,004,944.00	0.00	1,265,145.00	1,850,000.00	250,000.00	2,060,145.00	250,000.00	125,000.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	4,734,907.00	2,500,000.00	500,000.00	400,000.00	350,000.00	250,000.00	250,000.00	200,000.00	150,000.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		4,734,907.00	2,500,000.00	500,000.00	400,000.00	350,000.00	250,000.00	250,000.00	200,000.00	150,000.00
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		11,168,296.00	4,504,944.00	(500,000.00)	865,145.00	1,500,000.00	0.00	1,810,145.00	50,000.00	(25,000.00)
E. NET INCREASE/DECREASE (B - C + D)			5,708,643.00	(10,127,478.00)	(5,390,331.00)	(6,999,044.00)	1,416,156.00	20,496,879.00	(4,299,385.00)	(7,907,882.00)
F. ENDING CASH (A + E)			32,845,860.00	22,718,382.00	17,328,051.00	10,329,007.00	11,745,163.00	32,242,042.00	27,942,657.00	20,034,775.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		20,034,775.00	17,178,917.00	30,002,136.00	28,325,767.00				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	6,928,143.00	6,037,464.00	6,037,464.00	6,928,142.00	0.00	0.00	70,645,649.00	70,645,649.00
Property Taxes	8020-8079	3,871,398.00	16,251,146.00	7,229,666.00	10,276,010.00	0.00	0.00	74,600,474.00	74,600,474.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	0.00	1,644,976.00	85,637.00	270,501.00	2,140,807.00	0.00	5,653,146.00	5,653,146.00
Other State Revenue	8300-8599	1,951,940.00	2,668,831.00	7,291,525.00	1,786,987.00	3,246,597.00	0.00	26,579,959.00	26,579,959.00
Other Local Revenue	8600-8799	891,047.00	1,843,609.00	3,938,832.00	397,990.00	268,199.00	0.00	15,597,381.00	15,597,381.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		13,642,528.00	28,446,026.00	24,583,124.00	19,659,630.00	5,655,603.00	0.00	193,076,609.00	193,076,609.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	7,402,727.00	7,321,937.00	7,841,185.00	4,696,063.00	305,772.00	0.00	80,053,976.00	80,053,976.00
Classified Salaries	2000-2999	3,239,200.00	3,222,934.00	3,254,037.00	3,701,140.00	452,795.00	0.00	34,391,144.00	34,391,144.00
Employee Benefits	3000-3999	4,264,524.00	4,078,925.00	11,641,797.00	5,513,313.00	515,101.00	0.00	55,468,034.00	55,468,034.00
Books and Supplies	4000-4999	289,537.00	492,520.00	1,368,467.00	2,736,934.00	1,419,203.00	0.00	10,669,726.00	10,669,726.00
Services	5000-5999	1,167,766.00	1,569,067.00	1,846,884.00	2,575,429.00	1,122,327.00	0.00	15,889,967.00	15,889,967.00
Capital Outlay	6000-6999	33,987.00	95,186.00	40,977.00	372,277.00	741,582.00	0.00	1,947,668.00	1,947,668.00
Other Outgo	7000-7499	883.00	242,238.00	266,146.00	263,131.00	572,595.00	0.00	2,645,445.00	2,645,445.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		16,398,624.00	17,022,807.00	26,259,493.00	19,858,287.00	5,129,375.00	0.00	201,065,960.00	201,065,960.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	35,145.00	1,400,000.00	0.00	135,145.00	(5,655,600.00)	0.00	8,634,923.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	85,001.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		35,145.00	1,400,000.00	0.00	135,145.00	(5,655,600.00)	0.00	8,719,924.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	134,907.00	0.00	0.00	0.00	(5,129,373.00)	0.00	(394,466.00)	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		134,907.00	0.00	0.00	0.00	(5,129,373.00)	0.00	(394,466.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		(99,762.00)	1,400,000.00	0.00	135,145.00	(526,227.00)	0.00	9,114,390.00	
E. NET INCREASE/DECREASE (B - C + D)		(2,855,858.00)	12,823,219.00	(1,676,369.00)	(63,512.00)	1.00	0.00	1,125,039.00	(7,989,351.00)
F. ENDING CASH (A + E)		17,178,917.00	30,002,136.00	28,325,767.00	28,262,255.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								28,262,256.00	

Budget, July 1
2024-25 Estimated Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation30 66506 0000000
Form CEA
G8BWNMJ8FP(2025-26)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	78,114,517.00	301	515,811.00	303	77,598,706.00	305	2,589,013.00	3,974,416.00	307	73,624,290.00	309
2000 - Classified Salaries	33,785,629.00	311	679,724.00	313	33,105,905.00	315	3,176,595.00	6,484,627.00	317	26,621,278.00	319
3000 - Employee Benefits	53,029,846.00	321	1,404,757.00	323	51,625,089.00	325	1,558,744.00	3,459,229.00	327	48,165,860.00	329
4000 - Books, Supplies Equip Replace. (6500)	12,543,780.00	331	382,162.00	333	12,161,618.00	335	1,658,036.00	2,480,361.00	337	9,681,257.00	339
5000 - Services . . . & 7300 - Indirect Costs	22,658,893.00	341	678,602.00	343	21,980,291.00	345	3,163,481.00	8,137,301.00	347	13,842,990.00	349
TOTAL					196,471,609.00	365	TOTAL			171,935,675.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	62,126,230.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	10,502,617.00	380
3. STRS.	3101 & 3102	17,104,930.00	382
4. PERS.	3201 & 3202	2,688,336.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,813,291.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	10,786,288.00	385
7. Unemployment Insurance.	3501 & 3502	36,872.00	390
8. Workers' Compensation Insurance.	3601 & 3602	661,869.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	342,508.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		106,062,941.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		588,962.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		2,591,688.00	396
14. TOTAL SALARIES AND BENEFITS.		103,471,253.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		60.18%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		4b 04	

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		
.....		60.00%
2. Percentage spent by this district (Part II, Line 15)		60.18%
.....		
3. Percentage below the minimum (Part III, Line 1 minus Line 2)		0.00%
.....		
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)		171,935,675.00
.....		
5. Deficiency Amount (Part III, Line 3 times Line 4)		0.00
.....		
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		
4b Overrides for Federal or state categorical aid, in which funds were granted for expenditures in a program that did not incur any teacher salary expenditures. These are the Following Resources:		
2600 Expanded Learning Opportunities Program, 6128 Inclusive Early Education Expansion Grant, 6211 Literacy Coaches and Reading Specialists Grant Program,		
6332 CA Community Schools Partnership Program, 6546 State Mental Health-Related Services, and 7311 Classified School Employee Professional Development Block Grant.		
14b deducts instructional aide salaries and benefits for the same Resources in 4b Overrides.		

Budget, July 1
2025-26 Budget
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation

30 66506 0000000
Form CEB
G8BWNMJ8FP(2025-26)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	79,216,059.00	301	494,209.00	303	78,721,850.00	305	2,589,013.00	3,817,704.00	307	74,904,146.00	309
2000 - Classified Salaries	34,048,583.00	311	715,911.00	313	33,332,672.00	315	3,361,117.00	6,487,914.00	317	26,844,758.00	319
3000 - Employee Benefits	55,729,590.00	321	1,754,815.00	323	53,974,775.00	325	1,794,974.00	3,489,503.00	327	50,485,272.00	329
4000 - Books, Supplies Equip Replace. (6500)	8,776,802.00	331	116,727.00	333	8,660,075.00	335	1,201,674.00	2,153,174.00	337	6,506,901.00	339
5000 - Services. . & 7300 - Indirect Costs	13,705,675.00	341	900,993.00	343	12,804,682.00	345	2,568,114.00	7,136,665.00	347	5,668,017.00	349
TOTAL					187,494,054.00	365	TOTAL			164,409,094.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	342,508.00

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	109,228,457.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	525,527.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.	2,287,820.00	396
14. TOTAL SALARIES AND BENEFITS.	106,940,637.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	65.05%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%	
2. Percentage spent by this district (Part II, Line 15)	65.05%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	164,409,094.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

4b Overrides for Federal or state categorical aid, in which funds were granted for expenditures in a program that did not incur any teacher salary expenditures. These are the Following Resources:

2600 Expanded Learning Opportunities Program, 6211 Literacy Coaches and Reading Specialists Grant Program, 6332 CA Community Schools Partnership Program, and 6546 State Mental Health-Related Services.

14b deducts instructional aide salaries and benefits for the same Resources in 4b Overrides.

Budget, July 1
2024-25 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		1,926,849.00	1,926,849.00
2. State Lottery Revenue	8560	2,502,590.00		979,480.00	3,482,070.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		2,502,590.00	0.00	2,906,329.00	5,408,919.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	2,502,590.00		0.00	2,502,590.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		919,283.00	919,283.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00		127,046.00	127,046.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		2,502,590.00	0.00	1,046,329.00	3,548,919.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	1,860,000.00	1,860,000.00
D. COMMENTS:					
The costs in Debt Service (7400-7499) are lease payments for instructional materials (iPads and Macbooks).					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	142,039,406.00	2.26%	145,246,123.00	2.80%	149,318,704.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	3,806,643.00	4.25%	3,968,410.00	0.40%	3,984,257.00
4. Other Local Revenues	8600-8799	3,527,882.00	0.00%	3,527,882.00	0.00%	3,527,882.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(27,609,895.00)	1.81%	(28,109,895.00)	1.78%	(28,609,895.00)
6. Total (Sum lines A1 thru A5c)		121,764,036.00	2.36%	124,632,520.00	2.88%	128,220,948.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				59,371,224.00		60,424,516.00
b. Step & Column Adjustment				966,792.00		984,399.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				86,500.00		491,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	59,371,224.00	1.77%	60,424,516.00	2.44%	61,899,915.00
2. Classified Salaries						
a. Base Salaries				20,540,015.00		20,747,490.00
b. Step & Column Adjustment				207,475.00		210,555.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		484,422.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,540,015.00	1.01%	20,747,490.00	3.35%	21,442,467.00
3. Employee Benefits	3000-3999	33,851,691.00	-0.19%	33,788,356.00	2.05%	34,481,256.00
4. Books and Supplies	4000-4999	2,155,843.00	61.47%	3,480,991.00	0.00%	3,480,991.00
5. Services and Other Operating Expenditures	5000-5999	6,173,640.00	12.00%	6,914,288.00	14.87%	7,942,528.00
6. Capital Outlay	6000-6999	660,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,045,378.00	0.00%	1,045,378.00	0.00%	1,045,378.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,882,957.00)	-12.46%	(2,523,742.00)	0.00%	(2,523,742.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		120,914,834.00	2.45%	123,877,277.00	3.14%	127,768,793.00

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		849,202.00		755,243.00		452,155.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		25,223,223.00		26,072,425.00		26,827,668.00
2. Ending Fund Balance (Sum lines C and D1)		26,072,425.00		26,827,668.00		27,279,823.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	170,000.00		170,000.00		170,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	11,500,000.00		11,500,000.00		11,500,000.00
d. Assigned	9780	4,000,000.00		4,000,000.00		4,000,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,916,622.00		6,031,979.00		5,966,300.00
2. Unassigned/Unappropriated	9790	4,485,803.00		5,125,689.00		5,643,523.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		26,072,425.00		26,827,668.00		27,279,823.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,916,622.00		6,031,979.00		5,966,300.00
c. Unassigned/Unappropriated	9790	4,485,803.00		5,125,689.00		5,643,523.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		10,402,425.00		11,157,668.00		11,609,823.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2026/2027 B1d - Certificated 3.8 FTEs from Fund 01 Restricted to Fund 01 Unrestricted netted with 7.0 FTEs for Attrition. B2d - No Adjustments. B10 - No Adjustments. 2027/2028 B1d - Certificated 4.75 FTEs from Fund 01 Restricted to Fund 01 Unrestricted. B2d - Classified 9.75 FTEs from Fund 01 Restricted to Fund 01 Unrestricted. B10 - No Adjustments.						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	5,768,516.00	-2.00%	5,653,146.00	-2.00%	5,540,083.00
3. Other State Revenues	8300-8599	25,963,114.00	-12.91%	22,611,549.00	0.22%	22,661,549.00
4. Other Local Revenues	8600-8799	12,139,499.00	-0.58%	12,069,499.00	0.00%	12,069,499.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	27,609,895.00	1.81%	28,109,895.00	1.78%	28,609,895.00
6. Total (Sum lines A1 thru A5c)		71,481,024.00	-4.25%	68,444,089.00	0.64%	68,881,026.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				19,844,835.00		19,629,460.00
b. Step & Column Adjustment				309,125.00		306,216.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(524,500.00)		(491,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,844,835.00	-1.09%	19,629,460.00	-0.94%	19,444,676.00
2. Classified Salaries						
a. Base Salaries				13,508,568.00		13,643,654.00
b. Step & Column Adjustment				135,086.00		131,592.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(484,422.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,508,568.00	1.00%	13,643,654.00	-2.59%	13,290,824.00
3. Employee Benefits	3000-3999	21,877,899.00	-0.91%	21,679,678.00	-1.77%	21,295,895.00
4. Books and Supplies	4000-4999	6,610,959.00	8.74%	7,188,735.00	-37.19%	4,515,510.00
5. Services and Other Operating Expenditures	5000-5999	8,311,199.00	7.99%	8,975,679.00	-25.00%	6,731,759.00
6. Capital Outlay	6000-6999	1,947,668.00	0.00%	1,947,668.00	0.00%	1,947,668.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,100,957.00	0.00%	2,100,957.00	0.00%	2,100,957.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,103,793.00	-3.85%	2,022,852.00	-11.98%	1,780,565.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		76,305,878.00	1.16%	77,188,683.00	-7.88%	71,107,854.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(4,824,854.00)		(8,744,594.00)		(2,226,828.00)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		17,057,941.00		12,233,087.00		3,488,493.00
2. Ending Fund Balance (Sum lines C and D1)		12,233,087.00		3,488,493.00		1,261,665.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	12,233,087.00		3,488,493.00		1,261,665.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,233,087.00		3,488,493.00		1,261,665.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2026/2027 B1d - Certificated 3.8 FTEs from Fund 01 Restricted to Fund 01 Unrestricted. B2d - No Adjustments. B10 - No Adjustments. 2027/2028 B1d - Certificated 4.75 FTEs from Fund 01 Restricted to Fund 01 Unrestricted. B2d - Classified 9.75 FTEs from Fund 01 Restricted to Fund 01 Unrestricted. B10 - No Adjustments.						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	142,039,406.00	2.26%	145,246,123.00	2.80%	149,318,704.00
2. Federal Revenues	8100-8299	5,768,516.00	-2.00%	5,653,146.00	-2.00%	5,540,083.00
3. Other State Revenues	8300-8599	29,769,757.00	-10.71%	26,579,959.00	0.25%	26,645,806.00
4. Other Local Revenues	8600-8799	15,667,381.00	-0.45%	15,597,381.00	0.00%	15,597,381.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		193,245,060.00	-0.09%	193,076,609.00	2.08%	197,101,974.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				79,216,059.00		80,053,976.00
b. Step & Column Adjustment				1,275,917.00		1,290,615.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(438,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	79,216,059.00	1.06%	80,053,976.00	1.61%	81,344,591.00
2. Classified Salaries						
a. Base Salaries				34,048,583.00		34,391,144.00
b. Step & Column Adjustment				342,561.00		342,147.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	34,048,583.00	1.01%	34,391,144.00	0.99%	34,733,291.00
3. Employee Benefits	3000-3999	55,729,590.00	-0.47%	55,468,034.00	0.56%	55,777,151.00
4. Books and Supplies	4000-4999	8,766,802.00	21.71%	10,669,726.00	-25.05%	7,996,501.00
5. Services and Other Operating Expenditures	5000-5999	14,484,839.00	9.70%	15,889,967.00	-7.65%	14,674,287.00
6. Capital Outlay	6000-6999	2,607,668.00	-25.31%	1,947,668.00	0.00%	1,947,668.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,146,335.00	0.00%	3,146,335.00	0.00%	3,146,335.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(779,164.00)	-35.71%	(500,890.00)	48.37%	(743,177.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		197,220,712.00	1.95%	201,065,960.00	-1.09%	198,876,647.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(3,975,652.00)		(7,989,351.00)		(1,774,673.00)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		42,281,164.00		38,305,512.00		30,316,161.00
2. Ending Fund Balance (Sum lines C and D1)		38,305,512.00		30,316,161.00		28,541,488.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	170,000.00		170,000.00		170,000.00
b. Restricted	9740	12,233,087.00		3,488,493.00		1,261,665.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	11,500,000.00		11,500,000.00		11,500,000.00
d. Assigned	9780	4,000,000.00		4,000,000.00		4,000,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,916,622.00		6,031,979.00		5,966,300.00
2. Unassigned/Unappropriated	9790	4,485,803.00		5,125,689.00		5,643,523.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		38,305,512.00		30,316,161.00		28,541,488.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,916,622.00		6,031,979.00		5,966,300.00
c. Unassigned/Unappropriated	9790	4,485,803.00		5,125,689.00		5,643,523.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		10,402,425.00		11,157,668.00		11,609,823.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.27%		5.55%		5.84%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		10,747.36		10,747.36		10,747.36
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		197,220,712.00		201,065,960.00		198,876,647.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		197,220,712.00		201,065,960.00		198,876,647.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		5,916,621.36		6,031,978.80		5,966,299.41
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		5,916,621.36		6,031,978.80		5,966,299.41
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Budget, July 1
2024-25 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(8,684.00)	0.00	(477,636.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	5,328.00	0.00	271,464.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	206,172.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Budget, July 1
2024-25 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

Budget, July 1
2024-25 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	3,356.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								

Budget, July 1
2024-25 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	8,684.00	(8,684.00)	477,636.00	(477,636.00)	0.00	0.00	0.00	0.00

Budget, July 1
2025-26 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(1,409.00)	0.00	(779,164.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,000.00	0.00	384,957.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	394,207.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1
2025-26 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1
2025-26 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	409.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	1,409.00	(1,409.00)	779,164.00	(779,164.00)	0.00	0.00		

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 approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	10,747	
District's ADA Standard Percentage Level:	1.0%	

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	11,988	12,051		
Charter School	0			
Total ADA	11,988	12,051	N/A	Met
Second Prior Year (2023-24)				
District Regular	11,582	11,588		
Charter School	0			
Total ADA	11,582	11,588	N/A	Met
First Prior Year (2024-25)				
District Regular	11,091	11,089		
Charter School	0	0		
Total ADA	11,091	11,089	0.0%	Met
Budget Year (2025-26)				
District Regular	10,934			
Charter School	0			
Total ADA	10,934			

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 been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

- 1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CALPADS Actual column for the First Prior Year; all other data are extracted or calculated. CALPADS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	11,292	11,576		
Charter School	0	0		
Total Enrollment	11,292	11,576	N/A	Met
Second Prior Year (2023-24)				
District Regular	11,542	11,417		
Charter School	0	0		
Total Enrollment	11,542	11,417	1.1%	Not Met
First Prior Year (2024-25)				
District Regular	11,260	11,262		
Charter School	0	0		
Total Enrollment	11,260	11,262	N/A	Met
Budget Year (2025-26)				
District Regular	11,072			
Charter School	0			
Total Enrollment	11,072			

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

- 1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

The 2023-24 projection did not materialize due to uncertain kindergarten enrollment and lower-than-projected enrollment for all grade spans. Variance is less than 1.1 percent.

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget 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: All data are extracted or calculated. 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 Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2022-23)			
District Regular	11,041	11,576	
Charter School		0	
Total ADA/Enrollment	11,041	11,576	95.4%
Second Prior Year (2023-24)			
District Regular	10,944	11,417	
Charter School	0	0	
Total ADA/Enrollment	10,944	11,417	95.9%
First Prior Year (2024-25)			
District Regular	10,812	11,262	
Charter School		0	
Total ADA/Enrollment	10,812	11,262	96.0%
Historical Average Ratio:			95.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.2%

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

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent 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 or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2025-26)				
District Regular	10,747	11,072		
Charter School	0	0		
Total ADA/Enrollment	10,747	11,072	97.1%	Not Met
1st Subsequent Year (2026-27)				
District Regular	10,747	11,072		
Charter School	0	0		
Total ADA/Enrollment	10,747	11,072	97.1%	Not Met
2nd Subsequent Year (2027-28)				
District Regular	10,747	11,072		
Charter School	0	0		
Total ADA/Enrollment	10,747	11,072	97.1%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget 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)

We expect enrollment to decrease slightly in 2025-26 and remain stable in 2026-27 and 2027-28. ADA is expected to increase by just under one percent.

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's cost-of-living adjustment (COLA), plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's COLA, plus or minus one percent.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Projected LCFF Revenue

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	11,106.83	10,951.21	10,852.17	10,786.34
b. Prior Year ADA (Funded)		11,106.83	10,951.21	10,852.17
c. Difference (Step 1a minus Step 1b)		(155.62)	(99.04)	(65.83)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(1.40%)	(.90%)	(.61%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		142,039,406.00	145,246,123.00	149,318,704.00
b1. COLA percentage		2.30%	3.02%	3.42%
b2. COLA amount (proxy for purposes of this criterion)		3,266,906.34	4,386,432.91	5,106,699.68
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		2.30%	3.02%	3.42%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		.90%	2.12%	2.81%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-0.10% to 1.90%	1.12% to 3.12%	1.81% to 3.81%

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	74,600,474.00	74,600,474.00	74,600,474.00	74,600,474.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	140,473,930.00	142,039,406.00	145,246,123.00	149,318,704.00
District's Projected Change in LCFF Revenue:		1.11%	2.26%	2.80%
LCFF Revenue Standard		-0.10% to 1.90%	1.12% to 3.12%	1.81% to 3.81%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget 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 budget 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: All data are extracted or calculated.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2022-23)	107,087,083.57	120,673,311.72	88.7%
Second Prior Year (2023-24)	110,555,426.62	126,864,333.71	87.1%
First Prior Year (2024-25)	109,801,546.00	121,395,423.00	90.4%
Historical Average Ratio:			88.8%
	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.8% to 91.8%	85.8% to 91.8%	85.8% to 91.8%

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

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2025-26)	113,762,930.00	120,914,834.00	94.1%	Not Met
1st Subsequent Year (2026-27)	114,960,362.00	123,877,277.00	92.8%	Not Met
2nd Subsequent Year (2027-28)	117,823,638.00	127,768,793.00	92.2%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

Reductions have been made to non-payroll expenditures plus an increase in indirect cost from 5.05 to 7.56 percent.

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 budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	.90%	2.12%	2.81%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.10% to 10.90%	-7.88% to 12.12%	-7.19% to 12.81%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.10% to 5.90%	-2.88% to 7.12%	-2.19% to 7.81%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

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	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2024-25)	6,873,638.00		
Budget Year (2025-26)	5,768,516.00	(16.08%)	Yes
1st Subsequent Year (2026-27)	5,653,146.00	(2.00%)	No
2nd Subsequent Year (2027-28)	5,540,083.00	(2.00%)	No

Explanation:
(required if Yes)

The 2024-25 amount includes \$947,386 in unearned revenue carry over balance from 2023-24 Federal Grants.

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

First Prior Year (2024-25)	30,695,096.00		
Budget Year (2025-26)	29,769,757.00	(3.01%)	No
1st Subsequent Year (2026-27)	26,579,959.00	(10.71%)	Yes
2nd Subsequent Year (2027-28)	26,645,806.00	.25%	No

Explanation:
(required if Yes)

The estimated \$3.3M in one-time discretionary block grant will be recognized in 2025-26 and removed from the budget in 2026-27.

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

First Prior Year (2024-25)	20,196,120.00		
Budget Year (2025-26)	15,667,381.00	(22.42%)	Yes
1st Subsequent Year (2026-27)	15,597,381.00	(.45%)	No
2nd Subsequent Year (2027-28)	15,597,381.00	0.00%	No

Explanation:
(required if Yes)

The 2024-25 amount includes \$4,636,013 in carry over from 2023-24 Learning Recovery Emergency Block Grant balance.

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

First Prior Year (2024-25)	12,364,442.00		
Budget Year (2025-26)	8,766,802.00	(29.10%)	Yes
1st Subsequent Year (2026-27)	10,669,726.00	21.71%	Yes
2nd Subsequent Year (2027-28)	7,996,501.00	(25.05%)	Yes

Explanation:
(required if Yes)

Reductions have been made to Books and Supplies, plus restricted resources are budgeted to absorb some of the unrestricted expenditures.

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

First Prior Year (2024-25)	23,136,529.00		
Budget Year (2025-26)	14,484,839.00	(37.39%)	Yes
1st Subsequent Year (2026-27)	15,889,967.00	9.70%	Yes
2nd Subsequent Year (2027-28)	14,674,287.00	(7.65%)	Yes

Explanation:
(required if Yes)

Reductions have been made to Services and Other Operating Expenditures, plus restricted resources are budgeted to absorb some of the unrestricted expenditures.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change	
		Over Previous Year	Status

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2024-25)	57,764,854.00		
Budget Year (2025-26)	51,205,654.00	(11.36%)	Not Met
1st Subsequent Year (2026-27)	47,830,486.00	(6.59%)	Met
2nd Subsequent Year (2027-28)	47,783,270.00	(.10%)	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2024-25)	35,500,971.00		
Budget Year (2025-26)	23,251,641.00	(34.50%)	Not Met
1st Subsequent Year (2026-27)	26,559,693.00	14.23%	Not Met
2nd Subsequent Year (2027-28)	22,670,788.00	(14.64%)	Not Met

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

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

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

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

The 2024-25 amount includes \$947,386 in unearned revenue carry over balance from 2023-24 Federal Grants.

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

The estimated \$3.3M in one-time discretionary block grant will be recognized in 2025-26 and removed from the budget in 2026-27.

Explanation:
Other Local Revenue

The 2024-25 amount includes \$4,636,013 in carry over from 2023-24 Learning Recovery Emergency Block Grant balance.

(linked from 6B
if NOT met)

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

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

Reductions have been made to Books and Supplies, plus restricted resources are budgeted to absorb some of the unrestricted expenditures.

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

Reductions have been made to Services and Other Operating Expenditures, plus restricted resources are budgeted to absorb some of the unrestricted expenditures.

7. **CRITERION: Facilities Maintenance**

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that 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: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

No

- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)

189,945,948.00

b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

0.00

3% Required

Budgeted Contribution¹

Minimum Contribution
(Line 2c times 3%)

to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

189,945,948.00

5,698,378.44

5,959,448.00

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

Explanation:

(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2022-23)	Second Prior Year (2023-24)	First Prior Year (2024-25)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	6,012,528.00	6,129,185.00	6,217,607.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,673,159.96	3,125,920.93	3,335,616.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	7,685,687.96	9,255,105.93	9,553,223.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	200,417,584.37	204,306,161.98	207,253,539.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	200,417,584.37	204,306,161.98	207,253,539.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.8%	4.5%	4.6%

District's Deficit Spending Standard Percentage Levels

(Line 3 times 1/3):

1.3%	1.5%	1.5%
------	------	------

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2022-23)	(1,924,304.45)	120,673,311.72	1.6%	Not Met
Second Prior Year (2023-24)	925,870.66	126,864,333.71	N/A	Met
First Prior Year (2024-25)	(271,837.00)	121,395,423.00	.2%	Met
Budget Year (2025-26) (Information only)	849,202.00	120,914,834.00		

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

A. Fund Balance STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 250,000
0.3%	250,001 and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

9A-1. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2022-23)	28,965,068.00	26,493,493.03	8.5%	Not Met
Second Prior Year (2023-24)	22,681,548.00	24,569,188.58	N/A	Met
First Prior Year (2024-25)	24,523,679.00	25,495,060.00	N/A	Met
Budget Year (2025-26) (Information only)	25,223,223.00			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9A-2. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three 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)	27,137,217.00	Met

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

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

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

Explanation:

(required if NOT met)

10. CRITERION: Reserves

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

DATA ENTRY: Budget Year data are extracted. If Form MYP 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 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 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.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	10,747	10,747	10,747
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 MYP 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; Budget Year data are extracted.

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

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

No

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

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

b. Special Education Pass-through Funds

(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

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

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	197,220,712.00	201,065,960.00	198,876,647.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	197,220,712.00	201,065,960.00	198,876,647.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	5,916,621.36	6,031,978.80	5,966,299.41
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)	5,916,621.36	6,031,978.80	5,966,299.41

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):

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

1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	5,916,622.00	6,031,979.00	5,966,300.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	4,485,803.00	5,125,689.00	5,643,523.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	10,402,425.00	11,157,668.00	11,609,823.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.27%	5.55%	5.84%
District's Reserve Standard (Section 10B, Line 7):		5,916,621.36	6,031,978.80	5,966,299.41
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 - Projected available reserves have met the standard for the budget 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 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 in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

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. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the budget 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 budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard:

-10.0% to +10.0% 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: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2024-25)	(26,848,277.00)			
Budget Year (2025-26)	(27,609,895.00)	761,618.00	2.8%	Met
1st Subsequent Year (2026-27)	(28,109,895.00)	500,000.00	1.8%	Met
2nd Subsequent Year (2027-28)	(28,609,895.00)	500,000.00	1.8%	Met

1b. Transfers In, General Fund *				
First Prior Year (2024-25)	0.00			
Budget Year (2025-26)	0.00	0.00	0.0%	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	Met

1c. Transfers Out, General Fund *				
First Prior Year (2024-25)	0.00			
Budget Year (2025-26)	0.00	0.00	0.0%	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects 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 by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

- 1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

- 1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

- 1d. NO - There are no capital projects 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 payments for the budget 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: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?

(If No, skip item 2 and Sections S6B and S6C)

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2025
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	4	01-8011	01-7438/01-7439	246,368
Certificates of Participation	4	01-8011	01-7438/01-7439	1,960,000
General Obligation Bonds				
Supp Early Retirement Program	1	01-8011	01-7438/01-7439	324,653
State School Building Loans				
Compensated Absences				

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

CFD 2000-1	7	District 40	District 40	455,000
CFD 2001-1	7	District 48	District 48	7,420,000
Apple Leases Ipads (25-29), MacBooks (25-30)	5	01-8011	01-7438/01-7439	1,689,300
Subscription Based IT Arrangement	5	01-8011	01-7438/01-7439	539,144
Konica Minolta Printer 23-29	4	01-8011	01-7438/01-7439	61,103
Xante	3	01-8011	01-7438/01-7439	14,129
TOTAL:				12,709,697

Type of Commitment (continued)	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases	168,738	170,175	85,188	1,436
Certificates of Participation	518,925	520,350	521,250	526,700
General Obligation Bonds				
Supp Early Retirement Program	342,508	342,508		
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

CFD 2000-1	78,106	75,834	78,388	75,591
CFD 2001-1	1,255,863	1,258,856	1,259,031	1,263,116
Apple Leases Ipads (25-29), MacBooks (25-30)	134,811	492,749	358,202	358,202
Subscription Based IT Arrangement	137,479	198,464	167,597	119,635
Konica Minolta Printer 23-29	22,485	22,485	22,485	22,485
Xante	5,400	5,400	5,400	4,500
Total Annual Payments:	2,664,315	3,086,821	2,497,541	2,371,665
Has total annual payment increased over prior year (2024-25)?		Yes	No	No

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 budget 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)

New Apple Lease 25-30 and Finalsight Subscription 25-30. Funds have been budgeted for these expenditures.

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 annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

- 1 Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

- 2 For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

Certificated, Classified, and Management employees may retire with District-paid health benefits after completing at least ten years of District Service and attaining age 55.

- 3 a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Pay-as-you-go

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund Governmental Fund

0

0

4. OPEB Liabilities

a. Total OPEB liability

34,693,043.00

b. OPEB plan(s) fiduciary net position (if applicable)

0.00

c. Total/Net OPEB liability (Line 4a minus Line 4b)

34,693,043.00

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

Actuarial

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

6/30/2024

5. OPEB Contributions

a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method

(1,329,403.00)

(1,329,403.00)

(1,329,403.00)

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

1,184,443.00

1,196,785.00

1,213,863.00

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

1,520,389.00

1,630,432.00

1,787,665.00

d. Number of retirees receiving OPEB benefits

98.00

98.00

98.00

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

- 1 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 2-4)

Yes

- 2 Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

Self-funded worksrs compensation, dental, and property and liability .

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

3,036,717.00

0.00

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
0.00	0.00	0.00
1,085,895.00	1,097,210.00	1,112,867.00

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, 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 at budget adoption, 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: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full - time - equivalent(FTE) positions	579	586	579	579

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

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

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations are open for 2025-26.

Negotiations Settled

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

- 2b. Per Government Code Section 3547.5(b), was the 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 agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

Is the cost of salary settlement included in the budget 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

797,796

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

7. Amount included for any tentative salary schedule increases

0

0

0

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

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

Yes

Yes

Yes

2. Total cost of H&W benefits

10,889,224

10,889,224

10,889,224

3. Percent of H&W cost paid by employer

90.0%

90.0%

90.0%

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

2.0%

2.0%

2.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

Yes

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

2,738,642

2,738,642

2,738,642

If Yes, explain the nature of the new costs:

Two and one-half percent (2.5%) on-schedule salary adjustment retroactive to July 1, 2024. Medical insurance premiums paid up to \$16,600 annually for full-time employee single-party plans (no change); effective July 1, 2025, the cap for two-party plans will increase from \$17,112 to \$17,988, and the cap for family plans will increase from \$20,148 to \$23,052.

Budget 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 budget and MYPs?

Yes

Yes

Yes

2. Cost of step & column adjustments

1,065,857

1,090,139

1,102,697

3. Percent change in step & column over prior year

1.6%

1.6%

1.6%

Budget 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 budget and MYPs?

Yes

Yes

Yes

2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Yes

Yes

Yes

Certificated (Non-management) - Other

List other significant contract changes 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: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified(non - management) FTE positions	506	523	523	523

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

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

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations are open for 2025-26.

Negotiations Settled

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

- 2b. Per Government Code Section 3547.5(b), was the 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 agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

Is the cost of salary settlement included in the budget 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

357,629

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

Yes	Yes	Yes
5,857,085	5,857,085	5,857,085
85.0%	85.0%	85.0%
2.0%	2.0%	2.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

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

If Yes, explain the nature of the new costs:

Yes		
1,191,811	1,191,811	1,191,811

Two and one-half percent (2.5%) on-schedule salary adjustment retroactive to July 1, 2024. Medical insurance premiums paid up to \$16,600 annually for full-time employee single-party plans (no change); effective July 1, 2025, the cap for two-party plans will increase from \$17,112 to \$17,988, and the cap for family plans will increase from \$20,148 to \$23,052.

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

Classified (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
290,703	295,400	295,040
1.0%	1.0%	1.0%

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

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

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

Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	123	118	118	118

Management/Supervisor/Confidential

Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

Negotiations are open for 2025-26.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Negotiations Not Settled

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

194,031

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

4. Amount included for any tentative salary schedule increases

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Yes	Yes	Yes
2,235,903	2,235,903	2,235,903
90.0%	90.0%	90.0%
2.0%	2.0%	2.0%

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget 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

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Yes	Yes	Yes
228,051	232,939	235,022
1.5%	1.5%	1.5%

Management/Supervisor/Confidential

Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?

2. Cost of step and column adjustments

3. Percent change in step & column over prior year

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

No	No	No
0	0	0
0.0%	0.0%	0.0%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the budget and MYPs?

2. Total cost of other benefits

3. Percent change in cost of other benefits over prior year

No	No	No
0	0	0
0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

Yes

2. Adoption date of the LCAP or an update to the LCAP.

Jun 17, 2025

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

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 A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent 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)

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End of School District Budget Criteria and Standards Review