

MADERA UNIFIED SCHOOL DISTRICT

Financial Report

2024-25 Estimated Actuals & 2025-26 Adopted Budget



Board of Trustees:

Ray G. Seibert, President, Ruben Mendoza, Clerk
Lucy Salazar, Joetta Fleak, Israel Cortes, Nadeem Ahmad, Gladys A. Diebert

Superintendent:

Todd Lile

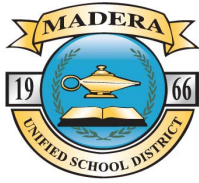
Deputy Superintendent of Administrative & Support Services:

Sandon Schwartz

Chief Financial Officer:

Arelis Garcia





MADERA UNIFIED SCHOOL DISTRICT

Madera Unified Community Compact

This Madera Unified Community Compact acknowledges our guarantee to all stakeholders - trustees, taxpayers, community partners, students, parents, staff, and leadership - that our identity and philosophy are built upon our best traditions and aligns modern student needs with the highest level research and professional learning. The MUSD Governing Board believes in fair and equitable opportunities to empower students to learn deeply and live long healthy lives with the widest array of career opportunities. In ever-changing times, the MUSD Governing Board believes in ongoing collaboration with stakeholders to continuously improve student outcomes and college and career readiness.

Our Vision

Madera Unified will set the standard for hard work, creativity and resiliency with a fearless drive to continuously improve.

Our Mission

We are committed to creating and sustaining a culture enabling Madera Unified students to experience an unparalleled educational journey that is intellectually, socially and personally transformative.

Our Belief Statement

Madera Unified is where students are challenged to broaden their vision, inspired by meaningful opportunities and strive for authentic achievements.

2024-25 Estimated Actuals Report & 2025-26 Adopted Budget

The budget process starts in January with the governor's proposed state budget and continues with the May Revision. The budget development process ends in June with the state's Adopted Budget for the coming fiscal year.

Madera Unified School District depends on the state for much of its revenue. The district's projections for revenue and expenditures were updated using the May Revision to incorporate the latest budget and financial planning factors.

Assumptions

The following assumptions were used to update the 2024-25 Estimated Actuals and the 2025-26 Adopted Budget:

- Cost of Living Adjustment (COLA)
- Enrollment & Attendance Projections
- CalSTRS/CalPERS Rates
- Statutory Benefit Rates
- Health & Welfare Increase
- and Others

**A complete list of assumptions can be found on page 13 of this document.

On May 14, 2025, Governor Gavin Newsom released the May Revision for the proposed state budget for 2025-26. The proposal increases the cost-of-living adjustment (COLA) to 2.30% in the Local Control Funding Formula (LCFF), LCFF Equity Multiplier, Special Education, and several other categorical programs outside the LCFF. The estimated COLA increases for the outyears are shown below:

	2024-25	2025-26	2026-27	2027-28
LCFF COLA	1.07%	2.30%	3.02%	3.42%

Other major funding provisions in the 2025-26 Governor's May Revision are several proposals to address chronic absenteeism and lost instructional time, including the following:

- Universal Transition Kindergarten (UTK) – Additional funds to lower 10:1 student-to-adult ratio starting in 2025-26
- ELO-P – Increase the number of local educational agencies lowering to 55% the unduplicated pupil percent (UPP) from 75%.
- Literacy Investment – Additional funds to ensure aligned implementation of California's research-based ELA/ELD framework, the Statewide Literacy Network, and adds Statewide Mathematics Network.

- Learning Recovery Emergency Block Grant – Restore the initial allocation for this grant to support learning recovery initiatives. The funds will be available to spend until 2027-28. Estimated \$5 million for MUSD.

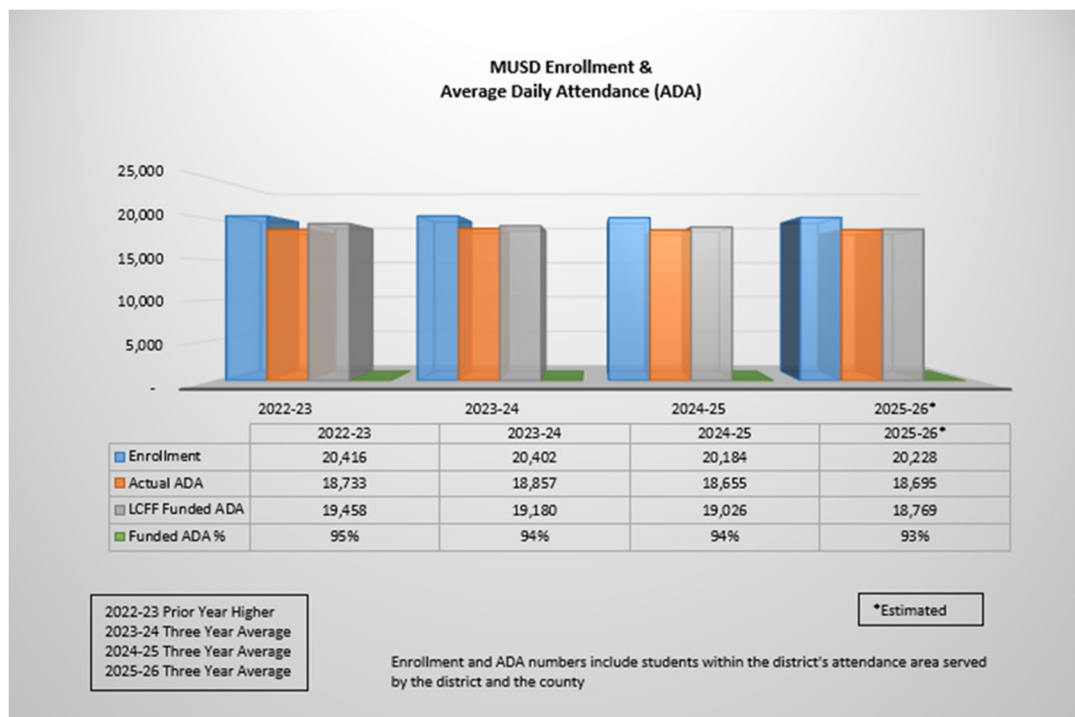
Although the May Revision fully funds the COLA and avoids cuts to ongoing education programs, it only does so by deferring LCFF payments from June to July of 2026. The financial impact of devastating wildfires in Southern California and federal policy and funding changes being pursued by the new federal administration bring a risk of additional state budget shortfalls in future years.

The federal administration’s tariff policies and potential federal funding reductions and layoffs could negatively affect the state’s economy, reduce state revenues and increase state costs. The May Revision assumes a “growth recession,” a period of below-trend growth and rising unemployment, but it does not reflect a traditional economic recession. Given the inconsistent federal tariff policy, stock market volatility, heightened uncertainty among both businesses and consumers, and higher inflation expectations, the relative probability of a recession is higher than in a typical period of normal growth and stability.

Enrollment & Attendance

The district’s main source of revenue is calculated using the student’s enrollment and attendance in the LCFF. The enrollment declined from 20,142 in 2023-24 to 19,935 in 2024-25, and it is estimated a slightly increase in 2025-26. Consequently, the average Daily Attendance (ADA) is also lower than the historical 95% average. The district will continue to benefit from the three-year average ADA used by the state to fund the LCFF. The district will continue experiencing a decrease in Funded ADA since the last three years of actual attendance has been lower than in pre-pandemic years.

Below is the district’s enrollment and attendance for the last two years, current year and the estimates for 2025-26:



Unduplicated Pupil Count and Percent

Enrollment and other demographic data submitted by the district is used for calculating the unduplicated pupil count. Students identified as Low Income, English Learners, and Foster Youth are part of this count. The Unduplicated Pupil Percentage (UPP) is calculated by dividing the unduplicated pupil count against total enrollment. A three-year average UPP is incorporated to the LCFF calculation to generate Supplemental and Concentration funds. These funds are to provide support for instructional activities and services for these students.

The unduplicated pupil count below includes students within the district's attendance area served by the district and the county. The count and UPP for the last two years, current year, and the estimates for 2025-26* are below:

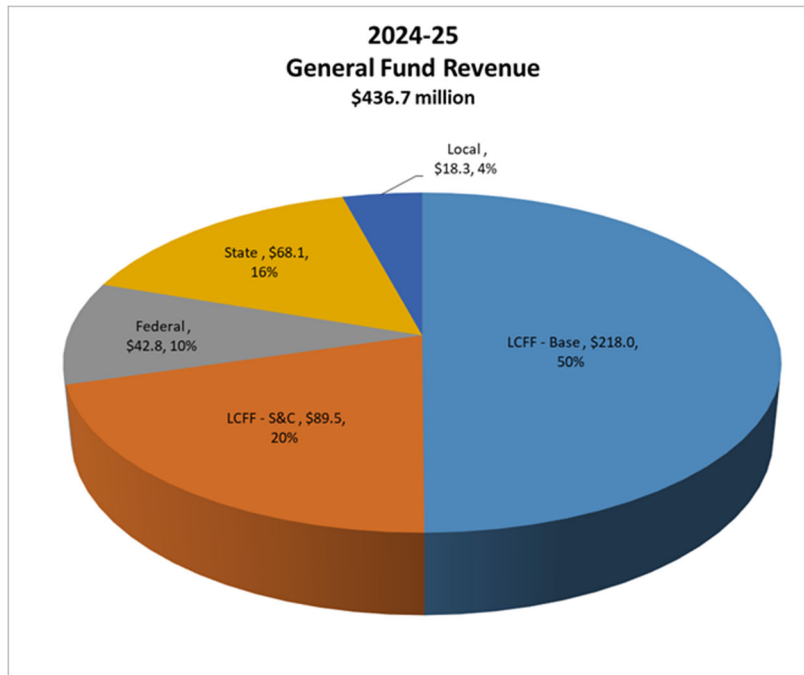
	2022-23	2023-24	2024-25	2025-26*
Count	18,650	18,684	18,497	18,497
UPP	91.05%	91.28%	91.52%	91.56%

General Fund Revenue

The General Fund is composed of Unrestricted and Restricted funds. The flexibility afforded by the two different types of funding is very different. The Unrestricted funds are generated primarily by the LCFF and are available for the general and discretionary needs of the district, they are very flexible and the Governing Board has the authority to approve how these funds are used. Restricted funds, on the other hand, come from other state and federal sources and are available for use only within the programs and purposes for which they are granted.

The 2024-25 Revenue is \$436.7 million. The LCFF was calculated using the 1.07% COLA. The LCFF revenue also includes the Home-to-School Transportation and the Transitional Kindergarten Addons.

The district was awarded \$1 million for LCFF Equity Multiplier for Eastin Arcola, Furman ISP, Ripperdan, and Mt. Vista schools. These funds are allocated for school sites with prior year non-stability rate greater than 25 percent and prior year socioeconomically disadvantaged pupil rates greater than 70 percent. The Equity Multiplier funding is required to be used to provide evidence-based services and support for students at these school sites. Districts are also required to document the efforts to improve outcomes for students at these school sites in the Local Control and Accountability Plan (LCAP).



2024-25 = \$436,713,337

Unrestricted – \$287,185,819

LCFF - \$307.5 million

-Base Grant - \$213 million

-S&C - \$89.6 million

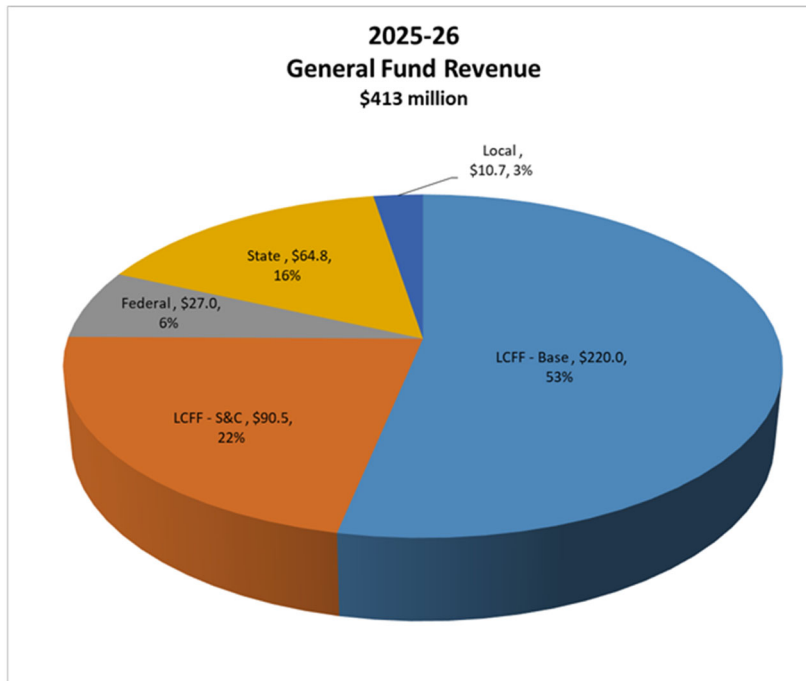
-Addons - \$4.9 million

Restricted – \$149,527,518

STRS-on-Behalf - \$12.9 million

The 2025-26 Revenue is estimated at \$413 million. The LCFF was calculated using the 2.30% COLA. The COLA increase was also applied to the Transportation and Transitional Kindergarten Addons in the LCFF.

The Expanded Learning Opportunity Program (ELOP) has been budgeted at the same allocation level as 2024-25, \$25 million. The May Revision proposal includes to restore the allocation for the Learning Recovery Emergency Glock Grant, this new revenue will be added to the budget once the district receives the official notification from the state.



2025-26 = \$412,992,697

Unrestricted – \$286,204,942

LCFF - \$310.5 million

-Base Grant - \$215 million

-S&C - \$90.5 million

-Addons - \$5 million

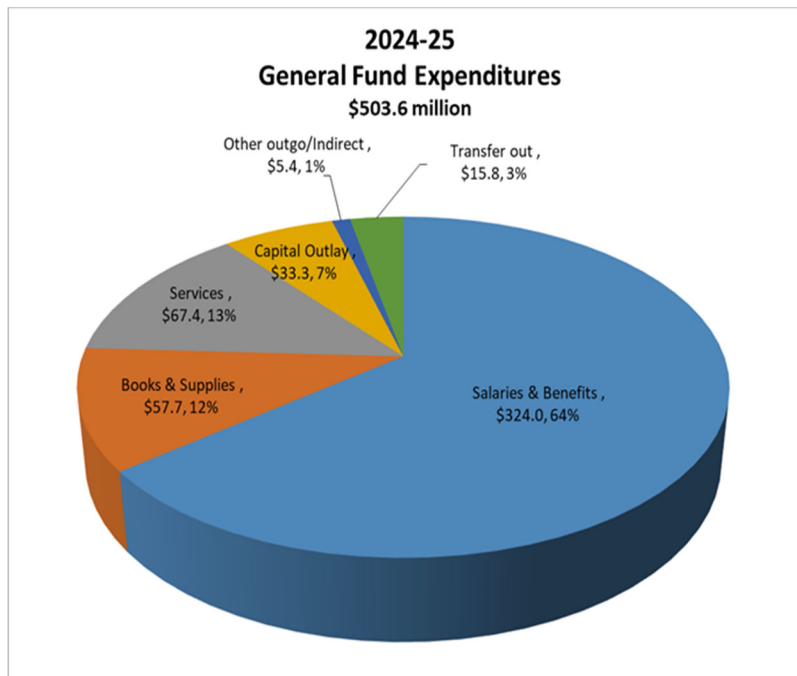
Restricted – \$126,787,755

STRS-on-Behalf - \$13.3 million

General Fund Expenditures

The 2024-25 expenditures were revised to match revenues and budgets were adjusted to release funds for expenditures that were not likely to happen by June 30th. The district continues the annual \$500 thousand contribution to the OPEB – Section 115, and the transfer to the Special Reserve - Building (Fund 41) is estimated at \$10 million to meet the board approved 10% Reserve. The actual transfer will happen before closing the books for 2024-25.

The 2024-25 budget is \$503.6 million, it includes \$12.9 million for the STRS-on-behalf. GASB Statement 24 requires school districts to recognize the contributions made by the State of California to CalSTRS on behalf of school districts for their employees.



2024-25 = \$503,655,628

Unrestricted – \$296,835,794

Restricted – \$206,819,834

-One-Time Funds - \$93.5 million

Salaries & Benefits - \$324 million

Books & Supplies - \$57.7 million

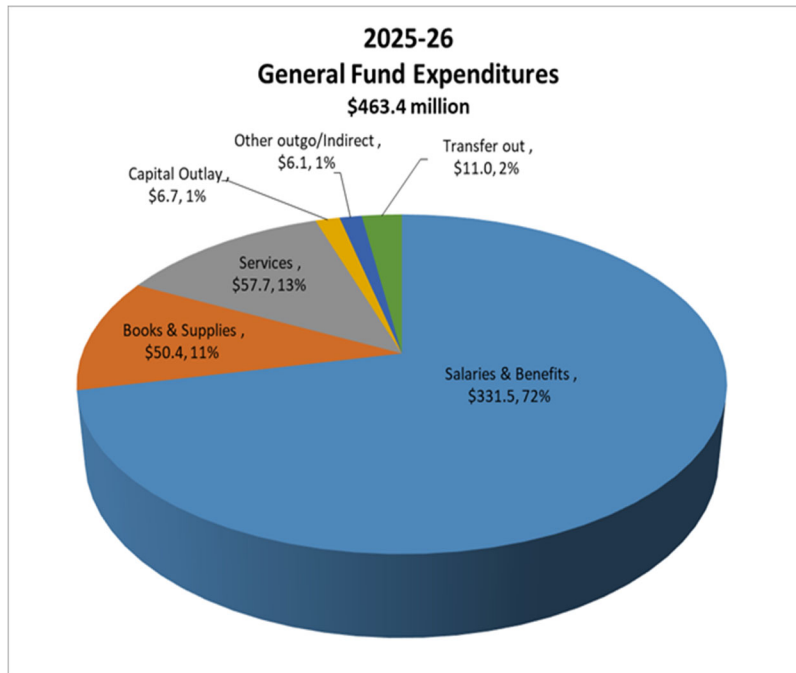
Services - \$67.4 million

Capital Projects - \$33.3 million

Transf/Indirect - \$21.2 million

The 2025-26 expenditures reflect new positions, as well as the step and column increase as employees moved up in the various salary schedules. All positions previously funded with COVID-19 Relief funds have been absorbed into unrestricted funds or other grants. Other expenditures funded with one-time funds will be reflected as the carryover and deferred revenues are brought into the new fiscal year as the books are closed for 2024-25.

The 2025-26 budget is \$463.4 million, it includes the \$500 thousand contribution to the OPEB – Section 115, the interfund transfer of \$5 million to the Special Reserve – Building (Fund 41) and \$13.3 million for the STRS-on-Behalf.



2025-26 = \$463,381,338

Unrestricted – \$313,832,583

Restricted – \$149,548,755

-One-Time Funds - \$22.8 million

Salaries & Benefits - \$331.5 million

Books & Supplies - \$50.2 million

Services - \$57.7 million

Capital Projects - \$7 million

Transfers/Indirect - \$17 million

Special Education

The budget for the Special Education program is \$47 million in Fiscal Year 2025-26. This budget includes the following new positions:

- 1 Coordinator
- 2 Teachers
- 1 Department Secretary
- 17.5 Paraprofessionals

Routine Repair & Maintenance Account (RRMA)

EC Section 17070.75 requires school districts that participate in the School Facility Program (SFP) to make all necessary repairs, renewals, and replacements to ensure that projects are maintained and in good repair, working order, and in good condition at all times. This is accomplished by the establishment of a restricted account within the district's General Fund for the exclusive purpose of providing funds for ongoing and major maintenance of school buildings. The RRMA budget has to be at least 3% of the General Fund expenditures. The total budget for this program in 2025-26 is \$13.5 million.

Transportation Department

The Home-to-School Transportation budget is \$9.4 million. Since the inception of the LCFF in 2013-14, the funds for this program were halted at \$2.8 million and it is included in the LCFF funds. Starting in 2023-24, the Home-to-School Transportation add-on is receiving the COLA increase and the district is receiving an additional \$1 million for this program. These increases will help offset the constant increase cost of this program.

General Fund Ending Balance & Reserve

Given the ongoing uncertainty regarding the federal budget, including potential reductions in education-related funding, it is essential to approach fiscal planning with increased caution. Current federal budget discussions indicate possible impacts on state and local educational agencies. Maintaining strong reserves is essential to mitigate potential impacts, safeguard districts' financial stability, and ensure the continuity of essential programs and services.

The Governor's May Revision for 2025–26 reflects a more constrained fiscal outlook, projecting a \$12 billion general fund deficit and proposing a range of budget solutions, including spending reductions and funding shifts. As part of this plan, the state will draw down the Public School System Stabilization Account (PSSSA), reducing its balance to zero.

As a result of this withdrawal, the local reserve cap is not expected to be triggered in either the 2025–26 or 2026–27 fiscal years. Under current law, districts subject to the 10% cap on reserves would apply in fiscal years immediately following those in which the PSSSA balance equals or exceeds 3% of the total TK–12 share of the Proposition 98 guarantee.

With continued uncertainty at both the federal and state levels, careful reserve management is more important than ever. Maintaining reserves that are strategically organized and clearly documented will help ensure the district long-term fiscal stability. Madera Unified will make an effort to maintain the board approved minimum 10 percent reserve using the board authorized resolutions listed below:

- The Governing Board adopted resolution No.22-2021/22 authorizing the increase or decrease of the interfund transfer to the Special Reserve Building Fund to ensure the 10% reserve cap is met.
- Committed reserves with resolution No.41-2021/22 to protect the Governing Board goals and district initiatives. The committed funds are excluded from the 10% reserve cap calculation.

The district is estimating an ending balance of \$118 million in 2024-25, this amount includes \$22.8 million in Restricted funds and \$42.5 million in Committed funds. Based on the most current financial information, the projected district's ending balance and reserve for the current year and the next three years are below:

	2024-25	2025-26	2026-27	2027-28
Projected Ending Balance	\$117,964,577	\$67,575,938	\$49,043,913	\$34,702,300
Projected Reserve	10%	10%	10%	7%

Although General Fund reserves are an indicator of the cash balance, they are not the same as cash – cash is a portion of reserves. District's attention should remain on maximizing the use of any one-time funds due to the restrictive nature of those funds for the 2024-25 and 2025-26 fiscal years, thereby reserving local and unrestricted funds to address the potential impact of possible deterioration of revenues in future.

Other Funds

The district maintains other funds such as; Adult Education, Preschool, and Child Nutrition, these are self-sustained programs, they operate within its revenues and no contribution from the General Fund is necessary at this time. The Debt Service funds does require a contribution from the General Fund to make the Certificate of Participation (COP) payments. The Special Reserve funds also receives a contribution from the General Fund. These interfund transfer has been approved by the Governing Board and accomplishes two main objectives, that the General Fund meets the 10 percent Reserve Cap and fund new constructions approved by the Governing Board.

Fund #	Description	Projected Beginning Balance 7/01/2025	Revenue	Expenses	Transfer In/Out	Projected Ending Balance 6/30/2026
01	General Fund	\$ 117,964,577	\$ 412,942,697	\$ 452,394,338	\$ (10,937,000)	\$ 67,575,936
08	Student Activity Special Revenue	\$ 725,802	\$ 1,100,000	\$ 1,100,000		\$ 725,802
11	Adult Education	\$ 318,857	\$ 2,090,653	\$ 2,090,653		\$ 318,857
12	Child Development	\$ -	\$ 3,790,376	\$ 3,790,376		\$ -
13	Child Nutrition	\$ 3,882,206	\$ 20,736,798	\$ 20,736,798		\$ 3,882,206
21	Building Fund (Bond Proceeds)	\$ 648,152	\$ 800,000	\$ -		\$ 1,448,152
25	Developer Fees	\$ 2,769,451	\$ 1,600,000	\$ -	\$ (50,000)	\$ 4,319,451
27	Redevelopment Agency	\$ 1,098,073	\$ 1,520,000		\$ (1,179,337)	\$ 1,438,736
35	County School Facilities	\$ 8,464,453	\$ 800,000	\$ -		\$ 9,264,453
40	Special Reserve Capital	\$ 842,808	\$ 5,000	\$ -	\$ 1,000,000	\$ 1,847,808
41	Special Reserve Building	\$ 53,211,272	\$ 1,000,000	\$ -	\$ 5,000,000	\$ 59,211,272
51	Bond Interest and Redemption	\$ 10,216,935	\$ 19,433,753	\$ 16,535,340		\$ 13,115,348
56	Debt Service	\$ 817,934	\$ 20,000	\$ 6,166,337	\$ 6,166,337	\$ 837,934
	TOTAL	\$ 200,960,520	\$ 465,839,277	\$ 502,813,842	\$ -	\$ 163,985,955

Multi-Year Projection

The multi-year projection (MYP) is the most critical document that focuses on the operational and strategic functions. This document is fundamental for financial and budget decisions related to future educational services for our students. The MYP provides the governing board with the insight and certainty in decisions to focus on growth and sustainability.

The district is taking proactive steps to reduce spending early to help safeguard reserve levels, preventing their depletion, and minimizes the need for deeper reductions in the future. In preparing the 2025-26 Adopted Budget, the district acknowledges the fiduciary responsibility to maintain fiscal solvency for the current year and two subsequent fiscal years.

To maintain fiscal solvency, the district's budget stabilization plan includes position reductions, non-personnel cost reductions, and established timelines for ongoing budget planning and actions. These plans are based on the current state budget, anticipated revenue losses due to declining student enrollment, and rising ongoing costs.

The main goal of the district is to maintain the increased levels of direct services to students, while maintaining classified and certificated positions to provide what our students need to experience a high-quality education in Madera Unified. Thoughtful planning and conservative

financial management are critical to ensuring long-term stability.

Base on the governor's proposed budget and the Department of Finance (DOF) projections of the LCFF COLA increases, the table below shows the estimated revenue the district will receive in current year and in the next three years:

New Revenue from LCFF				
	2024-25	2025-26	2026-27	2027-28
DOF Estimated COLA	1.07%	2.30%	3.02%	3.42%
Estimated LCFF Revenue	\$307,555,489	\$ 310,511,854	\$ 319,733,974	\$ 329,804,802
Total New revenue	\$ 1,889,860	\$ 2,956,365	\$ 9,222,120	\$ 10,070,828

The multi-year projection includes the major expense increases for each year; these increases are based on the assumptions listed in page 13. The district faces near and long-term challenges, including risks to the state revenue forecast, and inflationary pressures including pension rate increases, expiring one-time funds, and declining enrollment and ADA. The district will continue to assess its financial situation, work closely with Madera County Superintendent of Schools (MCSOS), and plan accordingly to maintain fiscal solvency and educational program integrity.

The table below shows the estimated expense increases in the current year and the next three years:

New Expenses				
	2024-25	2025-26	2026-27	2027-28
Step & Col Increase	\$ 925,000	\$ 2,800,000	\$ 2,850,000	\$ 2,900,000
Statutory Benefits Increase (including H&W 3% scalator)	\$ 1,300,000	\$ 1,500,000	\$ 1,400,000	\$ 1,400,000
Services (Liability Insurance, Utilities)	\$ 1,000,000	\$ 1,355,000	\$ 1,450,000	\$ 1,450,000
New Positions (Core Staffing)	\$ 2,516,000	\$ 927,000	\$ 120,000	\$ 120,000
Husein Elementary Staff		\$ 197,000	\$ 1,500,000	\$ -
Husein Elementary Start up funds			\$ 1,000,000	\$ -
Husein Elementary Operating Budget			\$ 100,000	\$ -
Minimum Wage Increase	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Total	\$ 5,791,000	\$ 6,829,000	\$ 8,470,000	\$ 5,920,000

Deficit Spending

Although the district has experienced higher fund balances in the last few years, this is a result of unprecedent pandemic one-time funding from federal and state sources. As the district potentially face declining fund balances due to deficit spending, exercising caution when allocating funds for negotiated salary compensation is imperative. Revenues gains from COLA may not be sufficient to cover rising costs, including retirement contributions and health benefits.

Future Years

2026-27

1. Estimated COLA at 3.02%, New Revenue - \$9 million
2. Increases to Step/Column and H&W
3. Flat CalSTRS & CalPERS Contribution Rate
4. Declining/Flat enrollment and ADA
5. Open Husein Elementary in August 2026

2027-28

1. Estimated COLA at 3.42%, New Revenue - \$10 million
2. Increases to Step/Column and H&W
3. Flat CalSTRS & CalPERS Contribution Rate
4. Declining/Flat enrollment and ADA

Madera Unified School District's goal is to maintain a balanced budget, minimal debt, competitive salaries; and most importantly, rigorous programs and the high quality learning our students deserve.

Additional Staffing (Board approved January 28, 2025)

2025-26 Core Staffing									
EMPL TYPE	POSITION	FTE	ESTIMATED COST/FTE	ESTIMATED TOTAL COST	FUNDING SOURCE	DEPARTMENT or SITE	SEC LEAD	New Close Freeze	EFFECTIVE DATE
MANAGEMENT POSITIONS									
ME	Special Services Coordinator	1	\$175,000	\$175,000	LCFF	Special Education	Prince Marshall	New	7/1/2025
SL	Expanded Learning Program Supervisor	1	\$115,000	\$115,000	ELOP	ELOP	Sheryl Sisil	New	1/29/2025
ME	Speech & Language Pathologist	-1	\$154,934	(\$154,934)	SpEd EIP	Special Education	Prince Marshall	Close	1/29/2025
ME	Speech & Language Pathologist	-6	\$154,934	(\$929,604)	LCFF	Special Education	Prince Marshall	Freeze	1/29/2025
SL	Operations Supervisor	-1	\$77,741	(\$101,000)	Cafeteria	Child Nutrition	Sandon Schwartz	Close	1/29/2025
SL	Educational Information Systems Manager	-1	\$182,031	(\$182,031)	LCFF	Technology	Sandon Schwartz	Freeze	1/29/2025
CERTIFICATED POSITIONS									
CE	Teachers	4.8	\$108,524	\$520,915	LCFF	Various Schools	Joe Aiello	New	7/1/2025
CE	Special Ed Teachers	2	\$108,524	\$217,048	LCFF	Special Education	Prince Marshall	New	7/1/2025
CE	Certificated - Floating Sub	-2	\$108,524	(\$217,048)	LCFF	Human Resources	Joe Aiello	Close	1/29/2025
CE	Nurse	-1	\$118,127	(\$118,127)	LCFF	Health Services	Prince Marshall	Close	1/29/2025
CE	Teacher	-1	\$108,524	(\$108,524)	LCFF	Human Resources	Joe Aiello	Close	1/29/2025
CE	Social Worker	-3	\$135,296	(\$405,888)	SBMH	Culture & Climate	Prince Marshall	Close	1/29/2025
CE	Teacher - Leveling SpEd	-1	\$108,524	(\$108,524)	Special Education	Special Education	Prince Marshall	Close	1/29/2025
CE	ISP Teacher K-12 (Art)	-1	\$108,524	(\$108,524)	Prop 28	Leadership	Oracio Rodriguez	Close	1/29/2025
CE	Credit Recovery Support Specialist	-1	\$113,230	(\$113,230)	LREBG	Educational Services	Sheryl Sisil	Close	1/29/2025
CE	Intervention Specialist	-1	\$122,242	(\$122,242)	LCFF	Educational Services	Sheryl Sisil	Close	1/29/2025
CLASSIFIED POSITIONS									
CL	Paraprofessionals (TK A Adult-to-Student Ratio 10:1)	12.19	\$71,000	\$865,313	LCFF	Various Schools	Oracio Rodriguez	New	7/1/2025
CL	Custodian	1	\$80,688	\$80,688	LCFF	Torres High School - Stadium	Sandon Schwartz	New	7/1/2025
CL	Risk Management Technician I	1	\$84,128	\$84,709	LCFF	Human Resources	Joe Aiello	New	7/1/2025
CL	Family Liaison/Student Attendance	1.5	\$75,511	\$113,267	Stronger Connections Grant	Howard/Dixieland	Prince Marshall	New	7/1/2025
CL	Department Secretary	1	\$80,688	\$80,688	LCFF	Special Education	Prince Marshall	New	7/1/2025
CL	Paraprofessionals Special Needs (New SpEd classes)	5.25	\$59,715	\$313,504	LCFF	Special Education	Prince Marshall	New	7/1/2025
CL	Paraprofessionals PI	2.63	\$74,932	\$196,697	LCFF	Special Education	Prince Marshall	New	7/1/2025
CL	Paraprofessionals Autism	9.625	\$74,932	\$721,221	LCFF	Special Education	Prince Marshall	New	7/1/2025
CL	Office Assistant	-1	\$75,098	(\$75,098)	LCFF	Student Services	Prince Marshall	Close	1/29/2025
CL	DHH-Sign lang/oral Interpreter	-1	\$119,203	(\$119,203)	LCFF	Special Education	Prince Marshall	Close	1/29/2025
CL	Paraprofessional Adults Transition Program	-0.438	\$23,519	(\$10,290)	LCFF	Special Education	Prince Marshall	Close	1/29/2025
CL	Paraprofessional Aide (Math)	-0.438	\$23,519	(\$10,290)	LCFF	Leadership	Oracio Rodriguez	Close	1/29/2025
CL	Behavioral Health Technician II	-2	\$135,911	(\$271,822)	LREBG	Health & Wellness	Prince Marshall	Freeze	1/29/2025
CL	Piano Accompanist	-2.25	\$65,675	(\$147,769)	LCFF	Leadership	Oracio Rodriguez	Freeze	1/29/2025
CL	Communications Tech Bilingual Spanish	-1	\$88,350	(\$88,350)	LCFF	Communications	Sandon Schwartz	Freeze	1/29/2025
		13.9		(\$365)	Estimated Total Cost				

**List of Assumptions

	Fiscal Year 2025-26				Supplemental Concentration		
					20% of Adj.	65% of Adj.	
	Grade Level	Projected ADA	Base Grant Per ADA	Grade Span Add-ons	Base for Unduplicated Enrollment	Base for Unduplicated over 55%	Target Per ADA
1	K-3	5,760.42	\$10,256	\$1,067	\$2,073	\$2,691	\$92,669,406
2	4-6	4,336.74	\$10,411		\$1,906	\$2,474	\$64,147,030
3	7-8	2,930.30	\$10,719		\$1,963	\$2,547	\$44,625,910
4	9-12	5,741.95	\$12,423	\$323	\$2,334	\$3,029	\$103,981,013
5	Total Base	18,769.41	(District 18,550.78 (3yr average) + County 218.63)				\$305,423,358
6	Targeted Instructional Improvement-add on						\$423,649
7	Transportation-add on						\$3,122,327
8	Transitional Kindergarten-add on						\$1,542,520
10	2025-26 LCFF Entitlement includes a 2.3% COLA increase						\$310,511,854
11	Projected Enrollment - at 20,228 (District 19,979 + County 249)						
12	Unduplicated % of Enrollment = 91.56%						
13	Lottery - \$191 per ADA Unrestricted, \$82 per ADA Restricted						
14	Mandated Block Grant Grades K-8 - \$39.09 per ADA, Grades 9-12 - \$75.31 per ADA						
15	Title I - No change, Title II - No change, Title III - \$58,472 Reduction						
16	Special Ed Funding - 2.3% COLA						
17	Hourly Minimum Wage increase from \$17 to \$17.50						
18	Additional Staffing - See List Below						
19	Step and Longevity Increases 1.5%						
20	3% increase in Health & Welfare Benefit Contribution						
21	STRS - No change from 19.10%						
22	PERS - decrease from 27.05% to 26.81%						
23	Workers Compensation Insurance increase from 1.037% to 1.050%						
24	State Unemployment Insurance - No change from .05%						
25	Increase in Property & Liability Insurance of 14%						
26	Indirect Rate decrease from 10.76% to 4.59%						
27	Decrease in Service Contracts \$1.4 million						
28	Restricted Maintenance Contribution 3% of General Fund Expenditures to meet the state requirement						
29							
30							

Honesty + Competency = Trust

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	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
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	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund	G	G
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		
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		
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	GS	
ICR	Indirect Cost Rate Worksheet	GS	

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

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	307,555,489.00	0.00	307,555,489.00	310,511,854.00	0.00	310,511,854.00	1.0%
2) Federal Revenue		8100-8299	0.00	42,781,152.00	42,781,152.00	0.00	27,043,380.00	27,043,380.00	-36.8%
3) Other State Revenue		8300-8599	6,610,853.00	61,487,285.00	68,098,138.00	6,715,299.00	58,057,608.00	64,772,907.00	-4.9%
4) Other Local Revenue		8600-8799	7,176,898.00	11,041,660.00	18,218,558.00	3,929,356.00	6,685,200.00	10,614,556.00	-41.7%
5) TOTAL, REVENUES			321,343,240.00	115,310,097.00	436,653,337.00	321,156,509.00	91,786,188.00	412,942,697.00	-5.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	116,201,778.00	30,351,785.00	146,553,563.00	121,882,700.00	27,664,450.00	149,547,150.00	2.0%
2) Classified Salaries		2000-2999	45,725,502.00	15,326,394.00	61,051,896.00	47,682,160.00	14,334,010.00	62,016,170.00	1.6%
3) Employee Benefits		3000-3999	81,726,606.00	34,719,439.00	116,446,045.00	85,270,511.00	34,643,998.00	119,914,509.00	3.0%
4) Books and Supplies		4000-4999	13,375,018.00	44,377,975.00	57,752,993.00	15,091,054.00	35,324,071.00	50,415,125.00	-12.7%
5) Services and Other Operating Expenditures		5000-5999	29,840,317.00	37,546,525.00	67,386,842.00	33,276,185.00	24,437,455.00	57,713,640.00	-14.4%
6) Capital Outlay		6000-6999	3,029,519.00	30,253,604.00	33,283,123.00	710,000.00	5,986,000.00	6,696,000.00	-79.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,752,482.00	2,844,985.00	6,597,467.00	3,870,471.00	2,844,985.00	6,715,456.00	1.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(12,617,141.00)	11,399,127.00	(1,218,014.00)	(4,947,498.00)	4,313,786.00	(633,712.00)	-48.0%
9) TOTAL, EXPENDITURES			281,034,081.00	206,819,834.00	487,853,915.00	302,835,583.00	149,548,755.00	452,384,338.00	-7.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			40,309,159.00	(91,509,737.00)	(51,200,578.00)	18,320,926.00	(57,762,567.00)	(39,441,641.00)	-23.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	60,000.00	0.00	60,000.00	50,000.00	0.00	50,000.00	-16.7%
b) Transfers Out		7600-7629	15,791,713.00	0.00	15,791,713.00	10,987,000.00	0.00	10,987,000.00	-30.4%
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	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
3) Contributions		8980-8999	(34,217,421.00)	34,217,421.00	0.00	(35,001,567.00)	35,001,567.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(49,959,134.00)	34,217,421.00	(15,741,713.00)	(45,948,567.00)	35,001,567.00	(10,947,000.00)	-30.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,649,975.00)	(57,292,316.00)	(66,942,291.00)	(27,627,641.00)	(22,761,000.00)	(50,388,641.00)	-24.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	104,853,552.00	80,053,316.00	184,906,868.00	95,203,577.00	22,761,000.00	117,964,577.00	-36.2%
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			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)			104,853,552.00	80,053,316.00	184,906,868.00	95,203,577.00	22,761,000.00	117,964,577.00	-36.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			104,853,552.00	80,053,316.00	184,906,868.00	95,203,577.00	22,761,000.00	117,964,577.00	-36.2%
2) Ending Balance, June 30 (E + F1e)			95,203,577.00	22,761,000.00	117,964,577.00	67,575,936.00	0.00	67,575,936.00	-42.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	544,009.81	0.00	544,009.81	544,009.81	0.00	544,009.81	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	22,761,000.00	22,761,000.00	0.00	0.00	0.00	-100.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	42,453,468.00	0.00	42,453,468.00	22,000,000.00	0.00	22,000,000.00	-48.2%
Concentration Funds for Unduplicated Pupils (Low Income, English Learner, Foster Youth)	0000	9760	13,000,000.00		13,000,000.00			0.00	
Positions moved to ESSER III (3 years)	0000	9760	19,000,000.00		19,000,000.00			0.00	
Unrestricted Lottery - Textbooks RS 1100	1100	9760	10,453,468.00		10,453,468.00			0.00	
Concentration Funds for Unduplicated Pupils (Low Income, English Learner, Foster Youth)	0000	9760			0.00	6,000,000.00		6,000,000.00	
Positions moved to ESSER III (3 years)	0000	9760			0.00	9,000,000.00		9,000,000.00	
Unrestricted Lottery - Textbooks RS 1100	1100	9760			0.00	7,000,000.00		7,000,000.00	
d) Assigned									
Other Assignments		9780	682,348.00	0.00	682,348.00	682,348.00	0.00	682,348.00	0.0%
G.A.S.B. 16 Vacation Accrual	0000	9780	682,348.00		682,348.00			0.00	
G.A.S.B. 16 Vacation Accrual	0000	9780			0.00	682,348.00		682,348.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	15,109,668.84	0.00	15,109,668.84	13,901,440.14	0.00	13,901,440.14	-8.0%
Unassigned/Unappropriated Amount		9790	36,364,082.35	0.00	36,364,082.35	30,398,138.05	0.00	30,398,138.05	-16.4%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	153,072,842.46	50,278,188.04	203,351,030.50				
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,970,546.42)	0.00	(3,970,546.42)				

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)	
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	50,000.00	0.00	50,000.00				
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				
3) Accounts Receivable		9200	11,871.34	1,095.98	12,967.32				
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	834,467.60	0.00	834,467.60				
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			149,998,634.98	50,279,284.02	200,277,919.00				
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	11,188,788.07	0.00	11,188,788.07				
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			11,188,788.07	0.00	11,188,788.07				
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)			138,809,846.91	50,279,284.02	189,089,130.93				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	237,460,326.00	0.00	237,460,326.00	240,092,037.00	0.00	240,092,037.00	1.1%
Education Protection Account State Aid - Current Year		8012	38,178,110.00	0.00	38,178,110.00	38,528,647.00	0.00	38,528,647.00	0.9%
State Aid - Prior Years		8019	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)	
Tax Relief Subventions									
Homeowners' Exemptions		8021	239,617.00	0.00	239,617.00	239,617.00	0.00	239,617.00	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									
Secured Roll Taxes		8041	35,468,824.00	0.00	35,468,824.00	35,473,824.00	0.00	35,473,824.00	0.0%
Unsecured Roll Taxes		8042	1,765,691.00	0.00	1,765,691.00	1,765,691.00	0.00	1,765,691.00	0.0%
Prior Years' Taxes		8043	5,000.00	0.00	5,000.00	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	500,000.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(4,515,318.00)	0.00	(4,515,318.00)	(4,515,318.00)	0.00	(4,515,318.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	465,787.00	0.00	465,787.00	465,787.00	0.00	465,787.00	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			309,568,037.00	0.00	309,568,037.00	312,550,285.00	0.00	312,550,285.00	1.0%
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	(2,012,548.00)	0.00	(2,012,548.00)	(2,038,431.00)	0.00	(2,038,431.00)	1.3%
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			307,555,489.00	0.00	307,555,489.00	310,511,854.00	0.00	310,511,854.00	1.0%
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	1,837,802.00	1,837,802.00	0.00	1,553,222.00	1,553,222.00	-15.5%
Special Education Discretionary Grants		8182	0.00	235,696.00	235,696.00	0.00	235,696.00	235,696.00	0.0%
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%

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)	
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		19,820,799.00	19,820,799.00		16,084,963.00	16,084,963.00	-18.8%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,640,571.00	1,640,571.00		1,456,137.00	1,456,137.00	-11.2%
Title III, Immigrant Student Program	4201	8290		86,050.00	86,050.00		40,324.00	40,324.00	-53.1%
Title III, English Learner Program	4203	8290		1,162,248.00	1,162,248.00		687,753.00	687,753.00	-40.8%
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		7,187,697.00	7,187,697.00		5,296,503.00	5,296,503.00	-26.3%
Career and Technical Education	3500-3599	8290		389,153.00	389,153.00		389,153.00	389,153.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	10,421,136.00	10,421,136.00	0.00	1,299,629.00	1,299,629.00	-87.5%
TOTAL, FEDERAL REVENUE			0.00	42,781,152.00	42,781,152.00	0.00	27,043,380.00	27,043,380.00	-36.8%
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	914,488.00	0.00	914,488.00	915,000.00	0.00	915,000.00	0.1%
Lottery - Unrestricted and Instructional Materials		8560	3,880,482.00	1,747,361.00	5,627,843.00	3,721,826.00	1,597,852.00	5,319,678.00	-5.5%
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		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		25,112,819.00	25,112,819.00		25,112,819.00	25,112,819.00	0.0%
After School Education and Safety (ASES)	6010	8590		3,281,568.00	3,281,568.00		2,636,756.00	2,636,756.00	-19.6%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%

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)	
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		1,512,629.00	1,512,629.00		1,337,124.00	1,337,124.00	-11.6%
Arts and Music in Schools (Prop 28)	6770	8590		3,595,216.00	3,595,216.00		3,595,226.00	3,595,226.00	0.0%
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	1,815,883.00	26,237,692.00	28,053,575.00	2,078,473.00	23,777,831.00	25,856,304.00	-7.8%
TOTAL, OTHER STATE REVENUE			6,610,853.00	61,487,285.00	68,098,138.00	6,715,299.00	58,057,608.00	64,772,907.00	-4.9%
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	5,662.00	0.00	5,662.00	5,000.00	0.00	5,000.00	-11.7%
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	32,999.00	0.00	32,999.00	30,000.00	0.00	30,000.00	-9.1%
Interest		8660	5,240,529.00	0.00	5,240,529.00	3,000,000.00	0.00	3,000,000.00	-42.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	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)	
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	412,160.00	0.00	412,160.00	488,000.00	0.00	488,000.00	18.4%
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									
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	1,485,548.00	4,466,460.00	5,952,008.00	406,356.00	110,000.00	516,356.00	-91.3%
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		6,575,200.00	6,575,200.00		6,575,200.00	6,575,200.00	0.0%
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			7,176,898.00	11,041,660.00	18,218,558.00	3,929,356.00	6,685,200.00	10,614,556.00	-41.7%
TOTAL, REVENUES			321,343,240.00	115,310,097.00	436,653,337.00	321,156,509.00	91,786,188.00	412,942,697.00	-5.4%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	88,844,929.00	20,404,574.00	109,249,503.00	92,799,889.00	18,627,524.00	111,427,413.00	2.0%
Certificated Pupil Support Salaries		1200	11,774,465.00	3,172,844.00	14,947,309.00	12,186,673.00	3,400,182.00	15,586,855.00	4.3%
Certificated Supervisors' and Administrators' Salaries		1300	14,067,054.00	2,903,537.00	16,970,591.00	14,951,215.00	2,279,695.00	17,230,910.00	1.5%
Other Certificated Salaries		1900	1,515,330.00	3,870,830.00	5,386,160.00	1,944,923.00	3,357,049.00	5,301,972.00	-1.6%
TOTAL, CERTIFICATED SALARIES			116,201,778.00	30,351,785.00	146,553,563.00	121,882,700.00	27,664,450.00	149,547,150.00	2.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	5,492,470.00	4,586,155.00	10,078,625.00	6,058,177.00	5,327,808.00	11,385,985.00	13.0%

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)	
Classified Support Salaries		2200	18,302,521.00	5,741,902.00	24,044,423.00	19,565,716.00	5,818,371.00	25,384,087.00	5.6%
Classified Supervisors' and Administrators' Salaries		2300	3,574,858.00	617,007.00	4,191,865.00	3,601,097.00	642,527.00	4,243,624.00	1.2%
Clerical, Technical and Office Salaries		2400	13,126,097.00	1,000,117.00	14,126,214.00	13,569,475.00	979,120.00	14,548,595.00	3.0%
Other Classified Salaries		2900	5,229,556.00	3,381,213.00	8,610,769.00	4,887,695.00	1,566,184.00	6,453,879.00	-25.0%
TOTAL, CLASSIFIED SALARIES			45,725,502.00	15,326,394.00	61,051,896.00	47,682,160.00	14,334,010.00	62,016,170.00	1.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	21,829,510.00	18,614,830.00	40,444,340.00	22,683,117.00	18,425,583.00	41,108,700.00	1.6%
PERS		3201-3202	11,690,677.00	3,473,796.00	15,164,473.00	12,832,727.00	3,772,489.00	16,605,216.00	9.5%
OASDI/Medicare/Alternative		3301-3302	5,447,790.00	1,568,845.00	7,016,635.00	5,596,492.00	1,526,954.00	7,123,446.00	1.5%
Health and Welfare Benefits		3401-3402	37,861,281.00	10,122,653.00	47,983,934.00	39,105,538.00	10,037,890.00	49,143,428.00	2.4%
Unemployment Insurance		3501-3502	81,721.00	22,389.00	104,110.00	84,465.00	20,939.00	105,404.00	1.2%
Workers' Compensation		3601-3602	1,687,929.00	461,594.00	2,149,523.00	1,770,123.00	439,957.00	2,210,080.00	2.8%
OPEB, Allocated		3701-3702	2,124,352.00	446,305.00	2,570,657.00	2,185,360.00	415,218.00	2,600,578.00	1.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,003,346.00	9,027.00	1,012,373.00	1,012,689.00	4,968.00	1,017,657.00	0.5%
TOTAL, EMPLOYEE BENEFITS			81,726,606.00	34,719,439.00	116,446,045.00	85,270,511.00	34,643,998.00	119,914,509.00	3.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	3,186,214.00	4,430,844.00	7,617,058.00	2,000,000.00	1,597,852.00	3,597,852.00	-52.8%
Books and Other Reference Materials		4200	215,339.00	1,148,902.00	1,364,241.00	110,700.00	401,026.00	511,726.00	-62.5%
Materials and Supplies		4300	8,116,360.00	35,203,189.00	43,319,549.00	10,425,851.00	32,000,623.00	42,426,474.00	-2.1%
Noncapitalized Equipment		4400	1,857,105.00	3,493,147.00	5,350,252.00	2,554,503.00	1,227,570.00	3,782,073.00	-29.3%
Food		4700	0.00	101,893.00	101,893.00	0.00	97,000.00	97,000.00	-4.8%
TOTAL, BOOKS AND SUPPLIES			13,375,018.00	44,377,975.00	57,752,993.00	15,091,054.00	35,324,071.00	50,415,125.00	-12.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	395,863.00	23,764,699.00	24,160,562.00	6,888,000.00	14,980,465.00	21,868,465.00	-9.5%
Travel and Conferences		5200	684,967.00	1,229,133.00	1,914,100.00	610,663.00	928,527.00	1,539,190.00	-19.6%
Dues and Memberships		5300	89,474.00	59,775.00	149,249.00	102,399.00	27,700.00	130,099.00	-12.8%
Insurance		5400 - 5450	3,242,428.00	0.00	3,242,428.00	3,168,605.00	0.00	3,168,605.00	-2.3%
Operations and Housekeeping Services		5500	8,039,200.00	12,021.00	8,051,221.00	8,441,500.00	19,000.00	8,460,500.00	5.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,688,533.00	2,506,335.00	9,194,868.00	4,436,055.00	2,516,152.00	6,952,207.00	-24.4%
Transfers of Direct Costs		5710	(1,756,881.00)	1,756,881.00	0.00	(1,273,202.00)	1,273,202.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(65,743.00)	0.00	(65,743.00)	(60,500.00)	0.00	(60,500.00)	-8.0%
Professional/Consulting Services and Operating Expenditures		5800	11,894,241.00	8,126,038.00	20,020,279.00	10,344,315.00	4,680,750.00	15,025,065.00	-25.0%

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)	
Communications		5900	628,235.00	91,643.00	719,878.00	618,350.00	11,659.00	630,009.00	-12.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			29,840,317.00	37,546,525.00	67,386,842.00	33,276,185.00	24,437,455.00	57,713,640.00	-14.4%
CAPITAL OUTLAY									
Land		6100	0.00	1,916,834.00	1,916,834.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	736,349.00	13,967,832.00	14,704,181.00	710,000.00	102,000.00	812,000.00	-94.5%
Buildings and Improvements of Buildings		6200	59,931.00	11,107,269.00	11,167,200.00	0.00	5,332,000.00	5,332,000.00	-52.3%
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	1,629,309.00	3,260,516.00	4,889,825.00	0.00	531,300.00	531,300.00	-89.1%
Equipment Replacement		6500	603,930.00	1,153.00	605,083.00	0.00	20,700.00	20,700.00	-96.6%
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			3,029,519.00	30,253,604.00	33,283,123.00	710,000.00	5,986,000.00	6,696,000.00	-79.9%
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	38,186.00	0.00	38,186.00	40,000.00	0.00	40,000.00	4.8%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	3,323,256.00	2,844,985.00	6,168,241.00	3,439,432.00	2,844,985.00	6,284,417.00	1.9%
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%

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)	
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	28,119.00	0.00	28,119.00	375,137.00	0.00	375,137.00	1,234.1%
Other Debt Service - Principal		7439	362,921.00	0.00	362,921.00	15,902.00	0.00	15,902.00	-95.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,752,482.00	2,844,985.00	6,597,467.00	3,870,471.00	2,844,985.00	6,715,456.00	1.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(11,399,127.00)	11,399,127.00	0.00	(4,313,786.00)	4,313,786.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,218,014.00)	0.00	(1,218,014.00)	(633,712.00)	0.00	(633,712.00)	-48.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(12,617,141.00)	11,399,127.00	(1,218,014.00)	(4,947,498.00)	4,313,786.00	(633,712.00)	-48.0%
TOTAL, EXPENDITURES			281,034,081.00	206,819,834.00	487,853,915.00	302,835,583.00	149,548,755.00	452,384,338.00	-7.3%
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	60,000.00	0.00	60,000.00	50,000.00	0.00	50,000.00	-16.7%
(a) TOTAL, INTERFUND TRANSFERS IN			60,000.00	0.00	60,000.00	50,000.00	0.00	50,000.00	-16.7%
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	11,000,000.00	0.00	11,000,000.00	6,000,000.00	0.00	6,000,000.00	-45.5%
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	4,791,713.00	0.00	4,791,713.00	4,987,000.00	0.00	4,987,000.00	4.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			15,791,713.00	0.00	15,791,713.00	10,987,000.00	0.00	10,987,000.00	-30.4%
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%

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)	
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%
(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	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
(d) TOTAL, USES			10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(34,217,421.00)	34,217,421.00	0.00	(35,001,567.00)	35,001,567.00	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			(34,217,421.00)	34,217,421.00	0.00	(35,001,567.00)	35,001,567.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(49,959,134.00)	34,217,421.00	(15,741,713.00)	(45,948,567.00)	35,001,567.00	(10,947,000.00)	-30.5%

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	307,555,489.00	0.00	307,555,489.00	310,511,854.00	0.00	310,511,854.00	1.0%
2) Federal Revenue		8100-8299	0.00	42,781,152.00	42,781,152.00	0.00	27,043,380.00	27,043,380.00	-36.8%
3) Other State Revenue		8300-8599	6,610,853.00	61,487,285.00	68,098,138.00	6,715,299.00	58,057,608.00	64,772,907.00	-4.9%
4) Other Local Revenue		8600-8799	7,176,898.00	11,041,660.00	18,218,558.00	3,929,356.00	6,685,200.00	10,614,556.00	-41.7%
5) TOTAL, REVENUES			321,343,240.00	115,310,097.00	436,653,337.00	321,156,509.00	91,786,188.00	412,942,697.00	-5.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	151,117,072.00	98,546,364.00	249,663,436.00	155,804,518.00	74,236,265.00	230,040,783.00	-7.9%
2) Instruction - Related Services	2000-2999		34,290,322.00	13,892,032.00	48,182,354.00	33,774,415.00	11,702,817.00	45,477,232.00	-5.6%
3) Pupil Services	3000-3999		35,226,157.00	24,810,555.00	60,036,712.00	44,299,952.00	12,392,442.00	56,692,394.00	-5.6%
4) Ancillary Services	4000-4999		8,317,940.00	17,338,304.00	25,656,244.00	8,083,963.00	29,494,110.00	37,578,073.00	46.5%
5) Community Services	5000-5999		0.00	8,176.00	8,176.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		347,531.00	0.00	347,531.00	345,195.00	0.00	345,195.00	-0.7%
7) General Administration	7000-7999		14,688,943.00	13,585,309.00	28,274,252.00	23,038,473.00	4,714,313.00	27,752,786.00	-1.8%
8) Plant Services	8000-8999		33,258,869.00	35,794,109.00	69,052,978.00	33,584,611.00	14,163,823.00	47,748,434.00	-30.9%
9) Other Outgo	9000-9999		3,787,247.00	2,844,985.00	6,632,232.00	3,904,456.00	2,844,985.00	6,749,441.00	1.8%
10) TOTAL, EXPENDITURES			281,034,081.00	206,819,834.00	487,853,915.00	302,835,583.00	149,548,755.00	452,384,338.00	-7.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			40,309,159.00	(91,509,737.00)	(51,200,578.00)	18,320,926.00	(57,762,567.00)	(39,441,641.00)	-23.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	60,000.00	0.00	60,000.00	50,000.00	0.00	50,000.00	-16.7%
b) Transfers Out		7600-7629	15,791,713.00	0.00	15,791,713.00	10,987,000.00	0.00	10,987,000.00	-30.4%
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	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
3) Contributions		8980-8999	(34,217,421.00)	34,217,421.00	0.00	(35,001,567.00)	35,001,567.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(49,959,134.00)	34,217,421.00	(15,741,713.00)	(45,948,567.00)	35,001,567.00	(10,947,000.00)	-30.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,649,975.00)	(57,292,316.00)	(66,942,291.00)	(27,627,641.00)	(22,761,000.00)	(50,388,641.00)	-24.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	104,853,552.00	80,053,316.00	184,906,868.00	95,203,577.00	22,761,000.00	117,964,577.00	-36.2%

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)			104,853,552.00	80,053,316.00	184,906,868.00	95,203,577.00	22,761,000.00	117,964,577.00	-36.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			104,853,552.00	80,053,316.00	184,906,868.00	95,203,577.00	22,761,000.00	117,964,577.00	-36.2%
2) Ending Balance, June 30 (E + F1e)			95,203,577.00	22,761,000.00	117,964,577.00	67,575,936.00	0.00	67,575,936.00	-42.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	544,009.81	0.00	544,009.81	544,009.81	0.00	544,009.81	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	22,761,000.00	22,761,000.00	0.00	0.00	0.00	-100.0%
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	42,453,468.00	0.00	42,453,468.00	22,000,000.00	0.00	22,000,000.00	-48.2%
Concentration Funds for Unduplicated Pupils (Low Income, English Learner, Foster Youth)	0000	9760	13,000,000.00		13,000,000.00			0.00	
Positions moved to ESSER III (3 years)	0000	9760	19,000,000.00		19,000,000.00			0.00	
Unrestricted Lottery - Textbooks RS 1100	1100	9760	10,453,468.00		10,453,468.00			0.00	
Concentration Funds for Unduplicated Pupils (Low Income, English Learner, Foster Youth)	0000	9760			0.00	6,000,000.00		6,000,000.00	
Positions moved to ESSER III (3 years)	0000	9760			0.00	9,000,000.00		9,000,000.00	
Unrestricted Lottery - Textbooks RS 1100	1100	9760			0.00	7,000,000.00		7,000,000.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	682,348.00	0.00	682,348.00	682,348.00	0.00	682,348.00	0.0%
G.A.S.B. 16 Vacation Accrual	0000	9780	682,348.00		682,348.00			0.00	
G.A.S.B. 16 Vacation Accrual	0000	9780			0.00	682,348.00		682,348.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	15,109,668.84	0.00	15,109,668.84	13,901,440.14	0.00	13,901,440.14	-8.0%
Unassigned/Unappropriated Amount		9790	36,364,082.35	0.00	36,364,082.35	30,398,138.05	0.00	30,398,138.05	-16.4%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	10,000,000.00	0.00
6211	Literacy Coaches and Reading Specialists Grant Program	3,961,000.00	0.00
6332	CA Community Schools Partnership Act - Implementation Grant	600,000.00	0.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	2,000,000.00	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	700,000.00	0.00
7435	Learning Recovery Emergency Block Grant	5,500,000.00	0.00
Total, Restricted Balance		22,761,000.00	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	1,108,381.00	1,100,000.00	-0.8%
5) TOTAL, REVENUES			1,108,381.00	1,100,000.00	-0.8%
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	600,000.00	600,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	735,786.00	500,000.00	-32.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7400-7499	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		7300-7399	1,335,786.00	1,100,000.00	-32.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(227,405.00)	0.00	-100.0%
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)			(227,405.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	963,207.00	726,802.00	-23.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			963,207.00	726,802.00	-23.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			963,207.00	726,802.00	-23.9%
2) Ending Balance, June 30 (E + F1e)			726,802.00	726,802.00	0.0%
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	726,802.00	726,802.00	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	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	206,725.05		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,911.77)		
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			202,813.28		
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)			202,813.28		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
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	1,108,381.00	1,100,000.00	-0.8%
TOTAL, REVENUES			1,108,381.00	1,100,000.00	-0.8%
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	600,000.00	600,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			600,000.00	600,000.00	0.0%
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	735,786.00	500,000.00	-32.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			735,786.00	500,000.00	-32.0%
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			1,335,786.00	1,100,000.00	-32.0%
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					
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	1,108,381.00	1,100,000.00	-0.8%
5) TOTAL, REVENUES			1,108,381.00	1,100,000.00	-0.8%
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		1,335,786.00	1,100,000.00	-17.7%
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			1,335,786.00	1,100,000.00	-17.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(227,405.00)	0.00	-100.0%
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)			(227,405.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	953,207.00	725,802.00	-23.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			953,207.00	725,802.00	-23.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			953,207.00	725,802.00	-23.9%
2) Ending Balance, June 30 (E + F1e)			725,802.00	725,802.00	0.0%
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	725,802.00	725,802.00	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	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	725,802.00	725,802.00
Total, Restricted Balance		725,802.00	725,802.00

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	509,067.00	509,067.00	0.0%
3) Other State Revenue		8300-8599	1,404,426.00	1,406,767.00	0.2%
4) Other Local Revenue		8600-8799	190,657.00	174,819.00	-8.3%
5) TOTAL, REVENUES			2,104,150.00	2,090,653.00	-0.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	627,011.00	665,132.00	6.1%
2) Classified Salaries		2000-2999	329,926.00	328,084.00	-0.6%
3) Employee Benefits		3000-3999	461,234.00	464,912.00	0.8%
4) Books and Supplies		4000-4999	468,742.00	291,229.00	-37.9%
5) Services and Other Operating Expenditures		5000-5999	465,921.00	328,250.00	-29.5%
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	38,833.00	13,046.00	-66.4%
9) TOTAL, EXPENDITURES			2,391,667.00	2,090,653.00	-12.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(287,517.00)	0.00	-100.0%
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)			(287,517.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	606,374.00	318,857.00	-47.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			606,374.00	318,857.00	-47.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			606,374.00	318,857.00	-47.4%
2) Ending Balance, June 30 (E + F1e)			318,857.00	318,857.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	2,000.00	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	316,857.00	316,857.00	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	370,259.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	(7,938.18)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	2,000.00		
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			364,321.36		
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	339.33		
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			339.33		
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)			363,982.03		
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%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	509,067.00	509,067.00	0.0%
TOTAL, FEDERAL REVENUE			509,067.00	509,067.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	82,767.00	84,761.00	2.4%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,235,106.00	1,235,106.00	0.0%
All Other State Revenue	All Other	8590	86,553.00	86,900.00	0.4%
TOTAL, OTHER STATE REVENUE			1,404,426.00	1,406,767.00	0.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,473.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	11,365.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	174,819.00	174,819.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			190,657.00	174,819.00	-8.3%
TOTAL, REVENUES			2,104,150.00	2,090,653.00	-0.6%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	469,950.00	506,987.00	7.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	142,431.00	145,145.00	1.9%
Other Certificated Salaries		1900	14,630.00	13,000.00	-11.1%
TOTAL, CERTIFICATED SALARIES			627,011.00	665,132.00	6.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	107,696.00	108,856.00	1.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	217,030.00	219,228.00	1.0%
Other Classified Salaries		2900	5,200.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			329,926.00	328,084.00	-0.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	142,102.00	152,522.00	7.3%
PERS		3201-3202	87,415.00	94,125.00	7.7%
OASDI/Medicare/Alternative		3301-3302	34,638.00	36,012.00	4.0%
Health and Welfare Benefits		3401-3402	177,382.00	164,947.00	-7.0%
Unemployment Insurance		3501-3502	485.00	501.00	3.3%
Workers' Compensation		3601-3602	9,874.00	10,409.00	5.4%
OPEB, Allocated		3701-3702	9,338.00	6,396.00	-31.5%
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			461,234.00	464,912.00	0.8%
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	409,742.00	291,229.00	-28.9%
Noncapitalized Equipment		4400	59,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			468,742.00	291,229.00	-37.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	30,500.00	0.00	-100.0%
Dues and Memberships		5300	1,492.00	0.00	-100.0%
Insurance		5400-5450	4,927.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	299,580.00	277,250.00	-7.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,408.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	123,014.00	51,000.00	-58.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			465,921.00	328,250.00	-29.5%
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)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
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%
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	38,833.00	13,046.00	-66.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			38,833.00	13,046.00	-66.4%
TOTAL, EXPENDITURES			2,391,667.00	2,090,653.00	-12.6%
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					
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	509,067.00	509,067.00	0.0%
3) Other State Revenue		8300-8599	1,404,426.00	1,406,767.00	0.2%
4) Other Local Revenue		8600-8799	190,657.00	174,819.00	-8.3%
5) TOTAL, REVENUES			2,104,150.00	2,090,653.00	-0.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,229,125.00	1,000,244.00	-18.6%
2) Instruction - Related Services	2000-2999		646,823.00	609,400.00	-5.8%
3) Pupil Services	3000-3999		77,542.00	80,569.00	3.9%
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		38,833.00	13,046.00	-66.4%
8) Plant Services	8000-8999		399,344.00	387,394.00	-3.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,391,667.00	2,090,653.00	-12.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(287,517.00)	0.00	-100.0%
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)			(287,517.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	606,374.00	318,857.00	-47.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			606,374.00	318,857.00	-47.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			606,374.00	318,857.00	-47.4%
2) Ending Balance, June 30 (E + F1e)			318,857.00	318,857.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	2,000.00	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	316,857.00	316,857.00	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
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	4,858,991.00	3,790,376.00	-22.0%
4) Other Local Revenue		8600-8799	77,481.00	0.00	-100.0%
5) TOTAL, REVENUES			4,936,472.00	3,790,376.00	-23.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,010,796.00	1,052,582.00	4.1%
2) Classified Salaries		2000-2999	993,382.00	1,074,774.00	8.2%
3) Employee Benefits		3000-3999	1,347,751.00	1,374,006.00	1.9%
4) Books and Supplies		4000-4999	2,395,307.00	(50,606.00)	-102.1%
5) Services and Other Operating Expenditures		5000-5999	177,413.00	176,900.00	-0.3%
6) Capital Outlay		6000-6999	28,000.00	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	533,394.00	162,720.00	-69.5%
9) TOTAL, EXPENDITURES			6,486,043.00	3,790,376.00	-41.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,549,571.00)	0.00	-100.0%
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)			(1,549,571.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,549,571.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,549,571.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,549,571.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
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	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	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	2,934,566.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(41,759.08)		
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			2,892,806.92		
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	0.17		
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			0.17		
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)			2,892,806.75		
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	3,707,825.00	3,707,825.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,151,166.00	82,551.00	-92.8%
TOTAL, OTHER STATE REVENUE			4,858,991.00	3,790,376.00	-22.0%
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	77,377.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
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	104.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			77,481.00	0.00	-100.0%
TOTAL, REVENUES			4,936,472.00	3,790,376.00	-23.2%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	862,458.00	897,186.00	4.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	147,138.00	152,896.00	3.9%
Other Certificated Salaries		1900	1,200.00	2,500.00	108.3%
TOTAL, CERTIFICATED SALARIES			1,010,796.00	1,052,582.00	4.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	778,926.00	834,614.00	7.1%
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	109,035.00	130,844.00	20.0%
Other Classified Salaries		2900	105,421.00	109,316.00	3.7%
TOTAL, CLASSIFIED SALARIES			993,382.00	1,074,774.00	8.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	244,771.00	255,802.00	4.5%
PERS		3201-3202	259,957.00	281,767.00	8.4%
OASDI/Medicare/Alternative		3301-3302	104,837.00	106,430.00	1.5%
Health and Welfare Benefits		3401-3402	695,496.00	685,335.00	-1.5%
Unemployment Insurance		3501-3502	1,022.00	1,064.00	4.1%
Workers' Compensation		3601-3602	21,192.00	22,335.00	5.4%
OPEB, Allocated		3701-3702	20,476.00	21,273.00	3.9%
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			1,347,751.00	1,374,006.00	1.9%
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	2,379,406.00	(68,606.00)	-102.9%
Noncapitalized Equipment		4400	15,901.00	18,000.00	13.2%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,395,307.00	(50,606.00)	-102.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	23,279.00	30,000.00	28.9%
Dues and Memberships		5300	1,000.00	300.00	-70.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,008.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	21,736.00	16,550.00	-23.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	8,551.00	10,000.00	16.9%
Professional/Consulting Services and Operating Expenditures		5800	113,846.00	113,700.00	-0.1%
Communications		5900	5,993.00	6,350.00	6.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			177,413.00	176,900.00	-0.3%
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	28,000.00	0.00	-100.0%
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			28,000.00	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					
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	533,394.00	162,720.00	-69.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			533,394.00	162,720.00	-69.5%
TOTAL, EXPENDITURES			6,486,043.00	3,790,376.00	-41.6%
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	4,858,991.00	3,790,376.00	-22.0%
4) Other Local Revenue		8600-8799	77,481.00	0.00	-100.0%
5) TOTAL, REVENUES			4,936,472.00	3,790,376.00	-23.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		5,223,728.00	2,902,177.00	-44.4%
2) Instruction - Related Services	2000-2999		706,927.00	711,979.00	0.7%
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		533,394.00	162,720.00	-69.5%
8) Plant Services	8000-8999		21,994.00	13,500.00	-38.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,486,043.00	3,790,376.00	-41.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,549,571.00)	0.00	-100.0%
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)			(1,549,571.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,549,571.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,549,571.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,549,571.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
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	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	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
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	16,514,042.00	16,034,941.00	-2.9%
3) Other State Revenue		8300-8599	4,350,000.00	4,350,000.00	0.0%
4) Other Local Revenue		8600-8799	356,857.00	351,857.00	-1.4%
5) TOTAL, REVENUES			21,220,899.00	20,736,798.00	-2.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,830,967.00	4,863,985.00	0.7%
3) Employee Benefits		3000-3999	3,390,027.00	3,532,243.00	4.2%
4) Books and Supplies		4000-4999	9,497,542.00	9,177,360.00	-3.4%
5) Services and Other Operating Expenditures		5000-5999	1,427,811.00	1,064,000.00	-25.5%
6) Capital Outlay		6000-6999	3,138,235.00	1,641,264.00	-47.7%
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	645,787.00	457,946.00	-29.1%
9) TOTAL, EXPENDITURES			22,930,369.00	20,736,798.00	-9.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,709,470.00)	0.00	-100.0%
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)			(1,709,470.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,591,676.00	3,882,206.00	-30.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,591,676.00	3,882,206.00	-30.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,591,676.00	3,882,206.00	-30.6%
2) Ending Balance, June 30 (E + F1e)			3,882,206.00	3,882,206.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,140.00	3,140.00	0.0%
Stores		9712	875,426.15	875,426.15	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,003,639.85	3,003,639.85	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	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	303,749.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	(48,959.94)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	3,140.00		
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	1,806,480.55		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	1,397,579.07		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,461,989.60		
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	1,366.54		
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			1,366.54		
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)			3,460,623.06		
FEDERAL REVENUE					
Child Nutrition Programs		8220	16,514,042.00	16,034,941.00	-2.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			16,514,042.00	16,034,941.00	-2.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	4,350,000.00	4,350,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,350,000.00	4,350,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	242,976.00	242,976.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	58,381.00	58,381.00	0.0%
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	55,500.00	50,500.00	-9.0%
TOTAL, OTHER LOCAL REVENUE			356,857.00	351,857.00	-1.4%
TOTAL, REVENUES			21,220,899.00	20,736,798.00	-2.3%
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	4,044,664.00	3,947,935.00	-2.4%
Classified Supervisors' and Administrators' Salaries		2300	569,800.00	657,461.00	15.4%
Clerical, Technical and Office Salaries		2400	216,503.00	258,589.00	19.4%
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			4,830,967.00	4,863,985.00	0.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,135,190.00	1,186,683.00	4.5%
OASDI/Medicare/Alternative		3301-3302	366,828.00	370,675.00	1.0%
Health and Welfare Benefits		3401-3402	1,760,064.00	1,854,876.00	5.4%
Unemployment Insurance		3501-3502	2,583.00	2,423.00	-6.2%
Workers' Compensation		3601-3602	53,559.00	50,928.00	-4.9%
OPEB, Allocated		3701-3702	52,113.00	48,390.00	-7.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	19,690.00	18,268.00	-7.2%
TOTAL, EMPLOYEE BENEFITS			3,390,027.00	3,532,243.00	4.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	867,247.00	825,000.00	-4.9%
Noncapitalized Equipment		4400	89,555.00	87,000.00	-2.9%
Food		4700	8,540,740.00	8,265,360.00	-3.2%
TOTAL, BOOKS AND SUPPLIES			9,497,542.00	9,177,360.00	-3.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	29,683.00	32,000.00	7.8%
Dues and Memberships		5300	5,500.00	5,500.00	0.0%
Insurance		5400-5450	33,564.00	34,000.00	1.3%
Operations and Housekeeping Services		5500	195,949.00	207,000.00	5.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	517,133.00	380,000.00	-26.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	50,784.00	50,500.00	-0.6%
Professional/Consulting Services and Operating Expenditures		5800	595,198.00	355,000.00	-40.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,427,811.00	1,064,000.00	-25.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	147,296.00	0.00	-100.0%
Equipment		6400	2,990,939.00	1,641,264.00	-45.1%
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			3,138,235.00	1,641,264.00	-47.7%
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	645,787.00	457,946.00	-29.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			645,787.00	457,946.00	-29.1%
TOTAL, EXPENDITURES			22,930,369.00	20,736,798.00	-9.6%
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	16,514,042.00	16,034,941.00	-2.9%
3) Other State Revenue		8300-8599	4,350,000.00	4,350,000.00	0.0%
4) Other Local Revenue		8600-8799	356,857.00	351,857.00	-1.4%
5) TOTAL, REVENUES			21,220,899.00	20,736,798.00	-2.3%
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		21,323,149.00	19,586,683.00	-8.1%
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		645,787.00	457,946.00	-29.1%
8) Plant Services	8000-8999		961,433.00	692,169.00	-28.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			22,930,369.00	20,736,798.00	-9.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,709,470.00)	0.00	-100.0%
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)			(1,709,470.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,591,676.00	3,882,206.00	-30.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,591,676.00	3,882,206.00	-30.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,591,676.00	3,882,206.00	-30.6%
2) Ending Balance, June 30 (E + F1e)			3,882,206.00	3,882,206.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,140.00	3,140.00	0.0%
Stores		9712	875,426.15	875,426.15	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,003,639.85	3,003,639.85	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	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)	2,993,833.85	2,993,833.85
9010	Other Restricted Local	9,806.00	9,806.00
Total, Restricted Balance		3,003,639.85	3,003,639.85

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	1,679,844.00	800,000.00	-52.4%
5) TOTAL, REVENUES			1,679,844.00	800,000.00	-52.4%
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	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	345,096.00	0.00	-100.0%
6) Capital Outlay		6000-6999	82,622,658.00	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			82,967,754.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(81,287,910.00)	800,000.00	-101.0%
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	50,011,373.00	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			50,011,373.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(31,276,537.00)	800,000.00	-102.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,924,689.00	648,152.00	-98.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,924,689.00	648,152.00	-98.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,924,689.00	648,152.00	-98.0%
2) Ending Balance, June 30 (E + F1e)			648,152.00	1,448,152.00	123.4%
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	648,152.00	1,448,152.00	123.4%
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	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	48,627,142.24		
1) Fair Value Adjustment to Cash in County Treasury		9111	(596,014.85)		
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			48,031,127.39		
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)			48,031,127.39		
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	1,679,844.00	800,000.00	-52.4%
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			1,679,844.00	800,000.00	-52.4%
TOTAL, REVENUES			1,679,844.00	800,000.00	-52.4%
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					
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	345,096.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			345,096.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	11,927.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	82,610,731.00	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			82,622,658.00	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			82,967,754.00	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					
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	50,011,373.00	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			50,011,373.00	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)			50,011,373.00	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	1,679,844.00	800,000.00	-52.4%
5) TOTAL, REVENUES			1,679,844.00	800,000.00	-52.4%
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		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		82,625,254.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	342,500.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			82,967,754.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(81,287,910.00)	800,000.00	-101.0%
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	50,011,373.00	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			50,011,373.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(31,276,537.00)	800,000.00	-102.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,924,689.00	648,152.00	-98.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,924,689.00	648,152.00	-98.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,924,689.00	648,152.00	-98.0%
2) Ending Balance, June 30 (E + F1e)			648,152.00	1,448,152.00	123.4%
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	648,152.00	1,448,152.00	123.4%
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	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	648,152.00	1,448,152.00
Total, Restricted Balance		648,152.00	1,448,152.00

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	3,610,385.00	3,120,000.00	-13.6%
5) TOTAL, REVENUES			3,610,385.00	3,120,000.00	-13.6%
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	20,000.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	100.00	0.00	-100.0%
6) Capital Outlay		6000-6999	4,429,910.00	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			4,450,010.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(839,625.00)	3,120,000.00	-471.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,236,555.00	1,229,337.00	-0.6%
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			(1,236,555.00)	(1,229,337.00)	-0.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,076,180.00)	1,890,663.00	-191.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,943,704.00	3,867,524.00	-34.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,943,704.00	3,867,524.00	-34.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,943,704.00	3,867,524.00	-34.9%
2) Ending Balance, June 30 (E + F1e)			3,867,524.00	5,758,187.00	48.9%
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	3,867,524.00	5,758,187.00	48.9%
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	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	5,924,518.16		
1) Fair Value Adjustment to Cash in County Treasury		9111	(103,436.74)		
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			5,821,081.42		
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)			5,821,081.42		
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	1,447,778.00	1,500,000.00	3.6%
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	162,607.00	120,000.00	-26.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,000,000.00	1,500,000.00	-25.0%
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			3,610,385.00	3,120,000.00	-13.6%
TOTAL, REVENUES			3,610,385.00	3,120,000.00	-13.6%
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	20,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			20,000.00	0.00	-100.0%
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	100.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			100.00	0.00	-100.0%
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	4,429,910.00	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			4,429,910.00	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					
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			4,450,010.00	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					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,236,555.00	1,229,337.00	-0.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,236,555.00	1,229,337.00	-0.6%
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)			(1,236,555.00)	(1,229,337.00)	-0.6%

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	3,610,385.00	3,120,000.00	-13.6%
5) TOTAL, REVENUES			3,610,385.00	3,120,000.00	-13.6%
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		100.00	0.00	-100.0%
8) Plant Services	8000-8999		4,449,910.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,450,010.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(839,625.00)	3,120,000.00	-471.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,236,555.00	1,229,337.00	-0.6%
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			(1,236,555.00)	(1,229,337.00)	-0.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,076,180.00)	1,890,663.00	-191.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,943,704.00	3,867,524.00	-34.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,943,704.00	3,867,524.00	-34.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,943,704.00	3,867,524.00	-34.9%
2) Ending Balance, June 30 (E + F1e)			3,867,524.00	5,758,187.00	48.9%
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	3,867,524.00	5,758,187.00	48.9%
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	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	3,867,524.00	5,758,187.00
Total, Restricted Balance		3,867,524.00	5,758,187.00

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	5,054,447.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,341,832.00	800,000.00	-40.4%
5) TOTAL, REVENUES			6,396,279.00	800,000.00	-87.5%
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	3,943.00	0.00	-100.0%
6) Capital Outlay		6000-6999	51,017,603.00	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			51,021,546.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(44,625,267.00)	800,000.00	-101.8%
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)			(44,625,267.00)	800,000.00	-101.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	53,089,720.00	8,464,453.00	-84.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53,089,720.00	8,464,453.00	-84.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,089,720.00	8,464,453.00	-84.1%
2) Ending Balance, June 30 (E + F1e)			8,464,453.00	9,264,453.00	9.5%
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	5,027,628.00	5,027,628.00	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	3,436,825.00	4,236,825.00	23.3%
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	38,017,458.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	(870,254.99)		
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			37,147,203.99		
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)			37,147,203.99		
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					
School Facilities Apportionments		8545	5,054,447.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,054,447.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,341,832.00	800,000.00	-40.4%
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			1,341,832.00	800,000.00	-40.4%
TOTAL, REVENUES			6,396,279.00	800,000.00	-87.5%
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	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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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	3,943.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,943.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	101,488.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	50,916,115.00	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			51,017,603.00	0.00	-100.0%
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					
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			51,021,546.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	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: 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%
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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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	5,054,447.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,341,832.00	800,000.00	-40.4%
5) TOTAL, REVENUES			6,396,279.00	800,000.00	-87.5%
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		51,021,546.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			51,021,546.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(44,625,267.00)	800,000.00	-101.8%
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)			(44,625,267.00)	800,000.00	-101.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	53,089,720.00	8,464,453.00	-84.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53,089,720.00	8,464,453.00	-84.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,089,720.00	8,464,453.00	-84.1%
2) Ending Balance, June 30 (E + F1e)			8,464,453.00	9,264,453.00	9.5%
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	5,027,628.00	5,027,628.00	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	3,436,825.00	4,236,825.00	23.3%
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
7710	State School Facilities Projects	5,027,628.00	5,027,628.00
Total, Restricted Balance		5,027,628.00	5,027,628.00

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	2,147,547.00	1,005,000.00	-53.2%
5) TOTAL, REVENUES			2,147,547.00	1,005,000.00	-53.2%
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	66,761.00	0.00	-100.0%
6) Capital Outlay		6000-6999	44,608,933.00	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			44,675,694.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(42,528,147.00)	1,005,000.00	-102.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	11,000,000.00	6,000,000.00	-45.5%
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			11,000,000.00	6,000,000.00	-45.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(31,528,147.00)	7,005,000.00	-122.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	85,582,227.00	54,054,080.00	-36.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			85,582,227.00	54,054,080.00	-36.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			85,582,227.00	54,054,080.00	-36.8%
2) Ending Balance, June 30 (E + F1e)			54,054,080.00	61,059,080.00	13.0%
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	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	54,054,080.00	61,059,080.00	13.0%
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	72,108,247.28		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,132,391.92)		
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			70,975,855.36		
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)			70,975,855.36		
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	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	2,147,546.00	1,005,000.00	-53.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,147,547.00	1,005,000.00	-53.2%
TOTAL, REVENUES			2,147,547.00	1,005,000.00	-53.2%
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	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%
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	41,213.00	0.00	-100.0%
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	25,548.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			66,761.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	785,307.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	43,367,286.00	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	456,340.00	0.00	-100.0%
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			44,608,933.00	0.00	-100.0%
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					
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			44,675,694.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	11,000,000.00	6,000,000.00	-45.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			11,000,000.00	6,000,000.00	-45.5%
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)			11,000,000.00	6,000,000.00	-45.5%

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	2,147,547.00	1,005,000.00	-53.2%
5) TOTAL, REVENUES			2,147,547.00	1,005,000.00	-53.2%
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		44,675,694.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			44,675,694.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(42,528,147.00)	1,005,000.00	-102.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	11,000,000.00	6,000,000.00	-45.5%
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			11,000,000.00	6,000,000.00	-45.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(31,528,147.00)	7,005,000.00	-122.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	85,582,227.00	54,054,080.00	-36.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			85,582,227.00	54,054,080.00	-36.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			85,582,227.00	54,054,080.00	-36.8%
2) Ending Balance, June 30 (E + F1e)			54,054,080.00	61,059,080.00	13.0%
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	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	54,054,080.00	61,059,080.00	13.0%
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
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	84,834.15	84,834.15	0.0%
4) Other Local Revenue		8600-8799	12,454,919.00	19,348,919.00	55.4%
5) TOTAL, REVENUES			12,539,753.15	19,433,753.15	55.0%
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	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	12,455,607.52	16,535,341.00	32.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,455,607.52	16,535,341.00	32.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			84,145.63	2,898,412.15	3,344.5%
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)			84,145.63	2,898,412.15	3,344.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,132,789.52	10,216,935.15	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,132,789.52	10,216,935.15	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,132,789.52	10,216,935.15	0.8%
2) Ending Balance, June 30 (E + F1e)			10,216,935.15	13,115,347.30	28.4%
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	10,216,935.15	13,115,347.30	28.4%
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	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	84,834.15	84,834.15	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			84,834.15	84,834.15	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	11,851,372.00	17,733,372.00	49.6%
Unsecured Roll		8612	603,547.00	1,615,547.00	167.7%
Prior Years' Taxes		8613	0.00	0.00	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	0.00	0.00	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			12,454,919.00	19,348,919.00	55.4%
TOTAL, REVENUES			12,539,753.15	19,433,753.15	55.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	3,638,538.10	5,697,998.00	56.6%
Bond Interest and Other Service Charges		7434	8,817,069.42	10,837,343.00	22.9%
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)			12,455,607.52	16,535,341.00	32.8%
TOTAL, EXPENDITURES			12,455,607.52	16,535,341.00	32.8%
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	84,834.15	84,834.15	0.0%
4) Other Local Revenue		8600-8799	12,454,919.00	19,348,919.00	55.4%
5) TOTAL, REVENUES			12,539,753.15	19,433,753.15	55.0%
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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	12,455,607.52	16,535,341.00	32.8%
10) TOTAL, EXPENDITURES			12,455,607.52	16,535,341.00	32.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			84,145.63	2,898,412.15	3,344.5%
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)			84,145.63	2,898,412.15	3,344.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,132,789.52	10,216,935.15	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,132,789.52	10,216,935.15	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,132,789.52	10,216,935.15	0.8%
2) Ending Balance, June 30 (E + F1e)			10,216,935.15	13,115,347.30	28.4%
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	10,216,935.15	13,115,347.30	28.4%
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	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	10,216,935.15	13,115,347.30
Total, Restricted Balance		10,216,935.15	13,115,347.30

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	84,834.15	0.00	-100.0%
4) Other Local Revenue		8600-8799	12,454,919.00	0.00	-100.0%
5) TOTAL, REVENUES			12,539,753.15	0.00	-100.0%
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	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	12,455,607.52	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,455,607.52	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			84,145.63	0.00	-100.0%
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)			84,145.63	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,132,789.52	10,216,935.15	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,132,789.52	10,216,935.15	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,132,789.52	10,216,935.15	0.8%
2) Ending Balance, June 30 (E + F1e)			10,216,935.15	10,216,935.15	0.0%
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	10,216,935.15	10,216,935.15	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	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	84,834.15	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			84,834.15	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	11,851,372.00	0.00	-100.0%
Unsecured Roll		8612	603,547.00	0.00	-100.0%
Prior Years' Taxes		8613	0.00	0.00	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	0.00	0.00	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			12,454,919.00	0.00	-100.0%
TOTAL, REVENUES			12,539,753.15	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	3,638,538.10	0.00	-100.0%
Bond Interest and Other Service Charges		7434	8,817,069.42	0.00	-100.0%
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)			12,455,607.52	0.00	-100.0%
TOTAL, EXPENDITURES			12,455,607.52	0.00	-100.0%
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	84,834.15	0.00	-100.0%
4) Other Local Revenue		8600-8799	12,454,919.00	0.00	-100.0%
5) TOTAL, REVENUES			12,539,753.15	0.00	-100.0%
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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	12,455,607.52	0.00	-100.0%
10) TOTAL, EXPENDITURES			12,455,607.52	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			84,145.63	0.00	-100.0%
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)			84,145.63	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,132,789.52	10,216,935.15	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,132,789.52	10,216,935.15	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,132,789.52	10,216,935.15	0.8%
2) Ending Balance, June 30 (E + F1e)			10,216,935.15	10,216,935.15	0.0%
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	10,216,935.15	10,216,935.15	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	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	10,216,935.15	10,216,935.15
Total, Restricted Balance		10,216,935.15	10,216,935.15

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	30,715.00	20,000.00	-34.9%
5) TOTAL, REVENUES			30,715.00	20,000.00	-34.9%
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	5,968,268.00	6,166,337.00	3.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,968,268.00	6,166,337.00	3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,937,553.00)	(6,146,337.00)	3.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,968,268.00	6,166,337.00	3.3%
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			5,968,268.00	6,166,337.00	3.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30,715.00	20,000.00	-34.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	787,219.00	817,934.00	3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			787,219.00	817,934.00	3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			787,219.00	817,934.00	3.9%
2) Ending Balance, June 30 (E + F1e)			817,934.00	837,934.00	2.4%
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	817,934.00	837,934.00	2.4%
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	857,547.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	(13,541.55)		
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			844,005.84		
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)			844,005.84		
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					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	30,715.00	20,000.00	-34.9%
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%
TOTAL, OTHER LOCAL REVENUE			30,715.00	20,000.00	-34.9%
TOTAL, REVENUES			30,715.00	20,000.00	-34.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	3,238,268.00	3,336,337.00	3.0%
Other Debt Service - Principal		7439	2,730,000.00	2,830,000.00	3.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,968,268.00	6,166,337.00	3.3%
TOTAL, EXPENDITURES			5,968,268.00	6,166,337.00	3.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	5,968,268.00	6,166,337.00	3.3%
(a) TOTAL, INTERFUND TRANSFERS IN			5,968,268.00	6,166,337.00	3.3%
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%
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%

Description	Resource Codes	Object Codes	2024-25		2025-26	Percent
			Estimated	Actuals		
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)				5,968,268.00	6,166,337.00	3.3%

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	30,715.00	20,000.00	-34.9%
5) TOTAL, REVENUES			30,715.00	20,000.00	-34.9%
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	5,968,268.00	6,166,337.00	3.3%
10) TOTAL, EXPENDITURES			5,968,268.00	6,166,337.00	3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(5,937,553.00)	(6,146,337.00)	3.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,968,268.00	6,166,337.00	3.3%
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			5,968,268.00	6,166,337.00	3.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30,715.00	20,000.00	-34.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	787,219.00	817,934.00	3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			787,219.00	817,934.00	3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			787,219.00	817,934.00	3.9%
2) Ending Balance, June 30 (E + F1e)			817,934.00	837,934.00	2.4%
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	817,934.00	837,934.00	2.4%
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
Total, Restricted Balance		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)	18,436.36	18,436.36	18,808.15	18,477.00	18,477.00	18,551.13
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)						
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)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	18,436.36	18,436.36	18,808.15	18,477.00	18,477.00	18,551.13
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	218.28	218.28	218.28	218.28	218.28	218.28
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	218.28	218.28	218.28	218.28	218.28	218.28
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	18,654.64	18,654.64	19,026.43	18,695.28	18,695.28	18,769.41
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

July 1 Budget
2025-26 Budget

Estimated through the Month of:		Beginning Balance (Ref. Only)	July	August	September	October	November	December	January
A. BEGINNING CASH	9110		117,964,577.00	111,673,994.33	87,152,131.06	105,211,567.15	91,834,531.24	75,142,717.04	93,202,153.13
B. RECEIPTS									
<i>LCFF Revenue Sources</i>									
Principal Apportionment	8010-8019		13,931,034.20	13,931,034.20	25,075,861.56	25,075,861.56	25,075,861.56	25,075,861.56	25,075,861.56
Property Taxes	8020-8079				8,482,400.25			8,482,400.25	
Miscellaneous Funds	8080-8099		-169,869.25	-169,869.25	-169,869.25	-169,869.25	-169,869.25	-169,869.25	-169,869.25
Federal Revenues	8100-8299				6,760,845.00			6,760,845.00	
Other State Revenues	8300-8599				16,193,226.75			16,193,226.75	
Other Local Revenues	8600-8799		884,546.33	884,546.33	884,546.33	884,546.33	884,546.33	884,546.33	884,546.33
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979								
TOTAL RECEIPTS		0.00	14,645,711.28	14,645,711.28	57,227,010.64	25,790,538.64	25,790,538.64	57,227,010.64	25,790,538.64
C. DISBURSEMENTS									
Certificated Salaries	1000-1999		4,486,414.50	12,711,507.75	12,711,507.75	12,711,507.75	14,206,979.25	12,711,507.75	12,711,507.75
Classified Salaries	2000-2999		1,860,485.10	5,271,374.45	5,271,374.45	5,271,374.45	5,891,536.15	5,271,374.45	5,271,374.45
Employee Benefits	3000-3999		3,597,435.27	10,192,733.27	10,192,733.27	10,192,733.27	11,391,878.36	10,192,733.27	10,192,733.27
Books and Supplies	4000-4999		4,201,260.42	4,201,260.42	4,201,260.42	4,201,260.42	4,201,260.42	4,201,260.42	4,201,260.42
Services	5000-5999		4,809,470.00	4,809,470.00	4,809,470.00	4,809,470.00	4,809,470.00	4,809,470.00	4,809,470.00
Capital Outlay	6000-6599		558,000.00	558,000.00	558,000.00	558,000.00	558,000.00	558,000.00	558,000.00
Other Outgo	7000-7499		506,812.00	506,812.00	506,812.00	506,812.00	506,812.00	506,812.00	506,812.00
Interfund Transfers Out	7600-7629		915,583.33	915,583.33	915,583.33	915,583.33	915,583.33	915,583.33	915,583.33
All Other Financing Uses	7630-7699		833.33	833.33	833.33	833.33	833.33	833.33	833.33
Undefined Objects			0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			20,936,293.95	39,167,574.55	39,167,574.55	39,167,574.55	42,482,352.84	39,167,574.55	39,167,574.55
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199								
Accounts Receivable	9200-9299								
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
Deferred Outflows of Resrcs	9490								
SUBTOTAL ASSETS			0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599								
Due To Other Funds	9610								
Current Loans	9640								
Unearned Revenues	9650								
Deferred Inflows of Resrcs	9690								
Undefined Objects									
SUBTOTAL LIABILITIES			0.00	0.00	0.00	0.00	0.		

**Madera Unified
Madera County**

**July 1 Budget
2025-26 Budget**

Cashflow Worksheet - Budget Year (1)

Estimated through the Month of:		February	March	April	May	June	Accruals	Adjustments	Total	Budget
Object										
A. BEGINNING CASH	9110	79,825,117.22	66,448,081.31	84,507,517.40	71,130,481.49	54,438,667.29				
B. RECEIPTS										
<i>LCFF Revenue Sources</i>										
Principal Apportionment	8010-8019	25,075,861.56	25,075,861.56	25,075,861.56	25,075,861.56	25,075,861.56			278,620,684.00	278,620,684.00
Property Taxes	8020-8079		8,482,400.25			8,482,400.25			33,929,601.00	33,929,601.00
Miscellaneous Funds	8080-8099	-169,869.25	-169,869.25	-169,869.25	-169,869.25	-169,869.25			-2,038,431.00	-2,038,431.00
Federal Revenues	8100-8299		6,760,845.00			6,760,845.00			27,043,380.00	27,043,380.00
Other State Revenues	8300-8599		16,193,226.75			16,193,226.75			64,772,907.00	64,772,907.00
Other Local Revenues	8600-8799	884,546.33	884,546.33	884,546.33	884,546.33	884,546.33		0.04	10,614,556.00	10,614,556.00
Interfund Transfers In	8910-8929					50,000.00			50,000.00	50,000.00
All Other Financing Sources	8930-8979								0.00	
TOTAL RECEIPTS		25,790,538.64	57,227,010.64	25,790,538.64	25,790,538.64	57,277,010.64	0.00		412,992,697.00	412,992,697.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	12,711,507.75	12,711,507.75	12,711,507.75	14,206,979.25	14,954,715.00			149,547,150.00	149,547,150.00
Classified Salaries	2000-2999	5,271,374.45	5,271,374.45	5,271,374.45	5,891,536.15	6,201,617.00			62,016,170.00	62,016,170.00
Employee Benefits	3000-3999	10,192,733.27	10,192,733.27	10,192,733.27	11,391,878.36	11,991,450.90		-0.05	119,914,509.00	119,914,509.00
Books and Supplies	4000-4999	4,201,260.42	4,201,260.42	4,201,260.42	4,201,260.42	4,201,260.42		-0.04	50,415,125.00	50,415,125.00
Services	5000-5999	4,809,470.00	4,809,470.00	4,809,470.00	4,809,470.00	4,809,470.00			57,713,640.00	57,713,640.00
Capital Outlay	6000-6599	558,000.00	558,000.00	558,000.00	558,000.00	558,000.00			6,696,000.00	6,696,000.00
Other Outgo	7000-7499	506,812.00	506,812.00	506,812.00	506,812.00	506,812.00			6,081,744.00	6,081,744.00
Interfund Transfers Out	7600-7629	915,583.33	915,583.33	915,583.33	915,583.33	915,583.33		0.04	10,987,000.00	10,987,000.00
All Other Financing Uses	7630-7699	833.33	833.33	833.33	833.33	833.33		0.04	10,000.00	10,000.00
Undefined Objects		0.00	0.00	0.00	0.00	0.00			0.00	
TOTAL DISBURSEMENTS		39,167,574.55	39,167,574.55	39,167,574.55	42,482,352.84	44,139,741.98	0.00		463,381,338.00	463,381,338.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199								0.00	
Accounts Receivable	9200-9299								0.00	
Due From Other Funds	9310								0.00	
Stores	9320								0.00	
Prepaid Expenditures	9330								0.00	
Other Current Assets	9340								0.00	
Deferred Outflows of Resrcs	9490								0.00	
SUBTOTAL ASSETS		0.00	0.00	0.00	0.00	0.00	0.00		0.00	
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599								0.00	
Due To Other Funds	9610								0.00	
Current Loans	9640								0.00	
Unearned Revenues	9650								0.00	
Deferred Inflows of Resrcs	9690								0.00	
Undefined Objects									0.00	
SUBTOTAL LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00		0.00	
<u>Non-operating</u>										
Suspense Clearing	9910								0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00		0.00	
E. NET INCREASE/DECREASE B - C + D		-13,377,035.91	18,059,436.09	-13,377,035.91	-16,691,814.20	13,137,268.66	0.00		-50,388,641.00	-50,388,641.00
F. ENDING CASH (A + E)		66,448,081.31	84,507,517.40	71,130,481.49	54,438,667.29	67,575,935.95				
G. Ending Cash, Plus Cash Accruals and Adjustments						67,575,935.95				

Budget, July 1
2024-25 Estimated Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation

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	146,553,563.00	301	0.00	303	146,553,563.00	305	358,671.00		307	146,194,892.00	309
2000 - Classified Salaries	61,051,896.00	311	114,385.00	313	60,937,511.00	315	5,401,244.00		317	55,536,267.00	319
3000 - Employee Benefits	116,446,045.00	321	2,601,261.00	323	113,844,784.00	325	3,573,077.00		327	110,271,707.00	329
4000 - Books, Supplies Equip Replace. (6500)	58,358,076.00	331	115,382.00	333	58,242,694.00	335	12,012,465.00		337	46,230,229.00	339
5000 - Services . . . & 7300 - Indirect Costs	66,168,828.00	341	8,176.00	343	66,160,652.00	345	6,128,295.00		347	60,032,357.00	349
TOTAL					445,739,204.00	365	TOTAL			418,265,452.00	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	107,164,265.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	8,763,346.00	380
3. STRS.	3101 & 3102	29,326,858.00	382
4. PERS.	3201 & 3202	2,728,395.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,489,997.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	27,683,766.00	385
7. Unemployment Insurance.	3501 & 3502	58,621.00	390
8. Workers' Compensation Insurance.	3601 & 3602	1,212,472.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	609,767.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		180,037,487.00	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).		472,525.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		179,564,962.00	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.		42.93%	
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)		
2. Percentage spent by this district (Part II, Line 15)		
3. Percentage below the minimum (Part III, Line 1 minus Line 2)		
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)		
5. Deficiency Amount (Part III, Line 3 times Line 4)		
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		

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

20 65243 0000000
Form CEB
G8BK9MSZXT(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	149,547,150.00	301	0.00	303	149,547,150.00	305	251,874.00		307	149,295,276.00	309
2000 - Classified Salaries	62,016,170.00	311	230,749.00	313	61,785,421.00	315	5,159,917.00		317	56,625,504.00	319
3000 - Employee Benefits	119,914,509.00	321	2,642,969.00	323	117,271,540.00	325	3,644,607.00		327	113,626,933.00	329
4000 - Books, Supplies Equip Replace. (6500)	50,435,825.00	331	97,000.00	333	50,338,825.00	335	9,487,555.00		337	40,851,270.00	339
5000 - Services . . & 7300 - Indirect Costs	57,079,928.00	341	0.00	343	57,079,928.00	345	5,291,772.00		347	51,788,156.00	349
TOTAL					436,022,864.00	365	TOTAL			412,187,139.00	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	607,721.00
		393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	185,821,865.00	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).	307,821.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	185,514,044.00	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.	45.01%	
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)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	45.01%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	9.99%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	412,187,139.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	41,177,495.19	

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

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	503,655,628.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	42,781,152.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	8,176.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	33,023,907.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	425,805.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	15,791,713.00
6. All Other Financing Uses	All	9100	7699	10,000.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				49,259,601.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	1,709,470.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				413,324,345.00
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				18,654.64
B. Expenditures per ADA (Line I.E divided by Line II.A)				22,156.65
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total		Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		339,220,634.61		18,022.51
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)		0.00		0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)		339,220,634.61		18,022.51
B. Required effort (Line A.2 times 90%)		305,298,571.15		16,220.26
C. Current year expenditures (Line I.E and Line II.B)		413,324,345.00		22,156.65
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00		0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met		

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 16,719,956.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 304,760,891.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.49%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 16,706,091.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 6,908,547.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	100,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	2,156,212.43
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	41,474.86
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	25,912,325.30
9. Carry-Forward Adjustment (Part IV, Line F)	(11,210,862.05)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	14,701,463.24
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	236,651,913.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	46,464,402.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	52,602,395.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	18,924,674.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	8,176.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	347,531.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	3,993,784.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,586,287.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	16,317.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	37,119,059.57
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	1,267,255.14
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	1,335,786.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,352,834.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	5,924,649.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	10,605,607.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	419,200,669.70
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	6.18%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	3.51%
Part IV - Carry-forward Adjustment	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	25,912,325.30
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	7,982,804.71
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (10.76%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.76%) times Part III, Line B19) or (the highest rate used to recover costs from any program (11.64%) times Part III, Line B19); zero if positive	(11,210,862.05)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(11,210,862.05)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	3.51%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-5605431.03) is applied to the current year calculation and the remainder (\$-5605431.02) is deferred to one or more future years:	4.84%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-3736954.02) is applied to the current year calculation and the remainder (\$-7473908.03) is deferred to one or more future years:	5.29%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(11,210,862.05)

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	13,324,037.00		2,745,380.00	16,069,417.00
2. State Lottery Revenue	8560	3,880,482.00		1,747,361.00	5,627,843.00
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)		17,204,519.00	0.00	4,492,741.00	21,697,260.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
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	5,244,100.00		4,430,844.00	9,674,944.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	10,000.00			10,000.00
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			61,897.00	61,897.00
6. Capital Outlay	6000-6999	5,900.00		0.00	5,900.00
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			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		5,260,000.00	0.00	4,492,741.00	9,752,741.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	11,944,519.00	0.00	0.00	11,944,519.00
D. COMMENTS:					
Resource 6300 has duplicating charges for text books printed through our District Print Shop and on-line licensing curriculum purchases					

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	310,511,854.00	2.97%	319,733,974.00	3.15%	329,804,802.00
2. Federal Revenues	8100-8299	27,043,380.00	-12.93%	23,547,078.00	-3.75%	22,664,691.00
3. Other State Revenues	8300-8599	64,772,907.00	0.77%	65,268,595.00	-3.68%	62,868,595.00
4. Other Local Revenues	8600-8799	10,614,556.00	1.90%	10,815,716.16	2.07%	11,039,380.79
5. Other Financing Sources						
a. Transfers In	8900-8929	50,000.00	0.00%	50,000.00	0.00%	50,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		412,992,697.00	1.56%	419,415,363.16	1.67%	426,427,468.79
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				149,547,150.00		153,057,679.50
b. Step & Column Adjustment				2,381,529.50		2,436,954.11
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,129,000.00		78,614.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	149,547,150.00	2.35%	153,057,679.50	1.64%	155,573,247.61
2. Classified Salaries						
a. Base Salaries				62,016,170.00		63,676,493.20
b. Step & Column Adjustment				1,240,323.20		1,273,530.06
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				420,000.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	62,016,170.00	2.68%	63,676,493.20	2.00%	64,950,023.26
3. Employee Benefits	3000-3999	119,914,509.00	2.48%	122,891,004.00	2.79%	126,315,321.00
4. Books and Supplies	4000-4999	50,415,125.00	-32.91%	33,821,179.92	-6.91%	31,482,802.98
5. Services and Other Operating Expenditures	5000-5999	57,713,640.00	-13.52%	49,911,926.00	-3.95%	47,940,160.00
6. Capital Outlay	6000-6999	6,696,000.00	-46.45%	3,586,000.00	0.00%	3,586,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,715,456.00	-1.10%	6,641,316.00	-1.13%	6,566,239.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(633,712.00)	0.00%	(633,712.00)	0.00%	(633,712.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	10,987,000.00	-54.62%	4,985,500.00	-0.13%	4,979,000.00
b. Other Uses	7630-7699	10,000.00	0.00%	10,000.00	0.00%	10,000.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		463,381,338.00	-5.49%	437,947,386.62	0.64%	440,769,081.85
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(50,388,641.00)		(18,532,023.46)		(14,341,613.06)

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)		117,964,577.00		67,575,936.00		49,043,912.54
2. Ending Fund Balance (Sum lines C and D1)		67,575,936.00		49,043,912.54		34,702,299.48
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	594,009.81		594,010.00		594,010.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	22,000,000.00		5,000,000.00		2,000,000.00
d. Assigned	9780	682,348.00		682,348.00		682,348.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	13,901,440.14		0.00		0.00
2. Unassigned/Unappropriated	9790	30,398,138.05		42,767,554.54		31,425,941.48
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		67,575,936.00		49,043,912.54		34,702,299.48
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	13,901,440.14		0.00		0.00
c. Unassigned/Unappropriated	9790	30,398,138.05		42,767,554.54		31,425,941.48
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)		44,299,578.19		42,767,554.54		31,425,941.48
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.56%		9.77%		7.13%
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)						
		18,477.00		18,481.00		18,481.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		463,381,338.00		437,947,386.62		440,769,081.85
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)		463,381,338.00		437,947,386.62		440,769,081.85
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)		13,901,440.14		13,138,421.60		13,223,072.46
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)		13,901,440.14		13,138,421.60		13,223,072.46
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	310,511,854.00	2.97%	319,733,974.00	3.15%	329,804,802.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	6,715,299.00	0.00%	6,715,299.00	0.00%	6,715,299.00
4. Other Local Revenues	8600-8799	3,929,356.00	-0.03%	3,928,000.00	0.00%	3,928,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	50,000.00	0.00%	50,000.00	0.00%	50,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(35,001,567.00)	-1.55%	(34,460,131.76)	1.31%	(34,912,575.19)
6. Total (Sum lines A1 thru A5c)		286,204,942.00	3.41%	295,967,141.24	3.25%	305,585,525.81
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				121,882,700.00		124,839,940.50
b. Step & Column Adjustment				1,828,240.50		1,872,599.11
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,129,000.00		78,614.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	121,882,700.00	2.43%	124,839,940.50	1.56%	126,791,153.61
2. Classified Salaries						
a. Base Salaries				47,682,160.00		49,055,803.20
b. Step & Column Adjustment				953,643.20		981,116.06
c. Cost-of-Living Adjustment						
d. Other Adjustments				420,000.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	47,682,160.00	2.88%	49,055,803.20	2.00%	50,036,919.26
3. Employee Benefits	3000-3999	85,270,511.00	2.49%	87,393,563.00	2.92%	89,942,551.00
4. Books and Supplies	4000-4999	15,091,054.00	0.00%	15,091,054.00	-6.63%	14,091,054.00
5. Services and Other Operating Expenditures	5000-5999	33,276,185.00	3.00%	34,274,471.00	0.08%	34,302,705.00
6. Capital Outlay	6000-6999	710,000.00	-100.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,870,471.00	-1.92%	3,796,331.00	-1.98%	3,721,254.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,947,498.00)	0.00%	(4,947,498.00)	-20.21%	(3,947,498.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	10,987,000.00	-54.62%	4,985,500.00	-0.13%	4,979,000.00
b. Other Uses	7630-7699	10,000.00	0.00%	10,000.00	0.00%	10,000.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		313,832,583.00	0.21%	314,499,164.70	1.73%	319,927,138.87

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)		(27,627,641.00)		(18,532,023.46)		(14,341,613.06)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		95,203,577.00		67,575,936.00		49,043,912.54
2. Ending Fund Balance (Sum lines C and D1)		67,575,936.00		49,043,912.54		34,702,299.48
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	594,009.81		594,010.00		594,010.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	22,000,000.00		5,000,000.00		2,000,000.00
d. Assigned	9780	682,348.00		682,348.00		682,348.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	13,901,440.14				
2. Unassigned/Unappropriated	9790	30,398,138.05		42,767,554.54		31,425,941.48
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		67,575,936.00		49,043,912.54		34,702,299.48
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	13,901,440.14		0.00		0.00
c. Unassigned/Unappropriated	9790	30,398,138.05		42,767,554.54		31,425,941.48
(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)		44,299,578.19		42,767,554.54		31,425,941.48
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.						
B1d: 2026-27 one new Teacher for growth/leveling. One Vice Principal and twelve additional Teachers for new Husein School. 2027-28 one new Teacher for growth/leveling. B2d: 2026-27 seven additional classified staff for new Husein School.						

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%	
2. Federal Revenues	8100-8299	27,043,380.00	-12.93%	23,547,078.00	-3.75%	22,664,691.00
3. Other State Revenues	8300-8599	58,057,608.00	0.85%	58,553,296.00	-4.10%	56,153,296.00
4. Other Local Revenues	8600-8799	6,685,200.00	3.03%	6,887,716.16	3.25%	7,111,380.79
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	35,001,567.00	-1.55%	34,460,131.76	1.31%	34,912,575.19
6. Total (Sum lines A1 thru A5c)		126,787,755.00	-2.63%	123,448,221.92	-2.11%	120,841,942.98
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				27,664,450.00		28,217,739.00
b. Step & Column Adjustment				553,289.00		564,355.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	27,664,450.00	2.00%	28,217,739.00	2.00%	28,782,094.00
2. Classified Salaries						
a. Base Salaries				14,334,010.00		14,620,690.00
b. Step & Column Adjustment				286,680.00		292,414.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,334,010.00	2.00%	14,620,690.00	2.00%	14,913,104.00
3. Employee Benefits	3000-3999	34,643,998.00	2.46%	35,497,441.00	2.47%	36,372,770.00
4. Books and Supplies	4000-4999	35,324,071.00	-46.98%	18,730,125.92	-7.15%	17,391,748.98
5. Services and Other Operating Expenditures	5000-5999	24,437,455.00	-36.01%	15,637,455.00	-12.79%	13,637,455.00
6. Capital Outlay	6000-6999	5,986,000.00	-40.09%	3,586,000.00	0.00%	3,586,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,844,985.00	0.00%	2,844,985.00	0.00%	2,844,985.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	4,313,786.00	0.00%	4,313,786.00	-23.18%	3,313,786.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		149,548,755.00	-17.45%	123,448,221.92	-2.11%	120,841,942.98
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(22,761,000.00)		0.00		0.00

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)		22,761,000.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
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)		0.00		0.00		0.00
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.						

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

20 65243 0000000
Form SIAA
G8BK9MSZXT(2025-26)

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	(65,743.00)	0.00	(1,218,014.00)				
Other Sources/Uses Detail					60,000.00	15,791,713.00		
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	6,408.00	0.00	38,833.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	8,551.00	0.00	533,394.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	50,784.00	0.00	645,787.00	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	1,236,555.00		
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					11,000,000.00	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

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				
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					5,968,268.00	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	0.00	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

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				
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	65,743.00	(65,743.00)	1,218,014.00	(1,218,014.00)	17,028,268.00	17,028,268.00	0.00	0.00

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

20 65243 0000000
Form SIAB
G8BK9MSZXT(2025-26)

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	(60,500.00)	0.00	(633,712.00)				
Other Sources/Uses Detail					50,000.00	10,987,000.00		
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	13,046.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	10,000.00	0.00	162,720.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	50,500.00	0.00	457,946.00	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	1,229,337.00		
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					6,000,000.00	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		

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
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					6,166,337.00	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	0.00	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								

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
TOTALS	60,500.00	(60,500.00)	633,712.00	(633,712.00)	12,216,337.00	12,216,337.00		

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):	18,477	
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	19,147	19,219		
Charter School				
Total ADA	19,147	19,219	N/A	Met
Second Prior Year (2023-24)				
District Regular	18,901	18,938		
Charter School				
Total ADA	18,901	18,938	N/A	Met
First Prior Year (2024-25)				
District Regular	18,798	18,808		
Charter School		0		
Total ADA	18,798	18,808	N/A	Met
Budget Year (2025-26)				
District Regular	18,551			
Charter School	0			
Total ADA	18,551			

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	20,131	20,151		
Charter School				
Total Enrollment	20,131	20,151	N/A	Met
Second Prior Year (2023-24)				
District Regular	20,191	20,142		
Charter School				
Total Enrollment	20,191	20,142	0.2%	Met
First Prior Year (2024-25)				
District Regular	20,143	19,935		
Charter School				
Total Enrollment	20,143	19,935	1.0%	Not Met
Budget Year (2025-26)				
District Regular	19,979			
Charter School				
Total Enrollment	19,979			

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The 2024-25 Enrollment in Kindergarten came lower than estimated as well as other elementary grades actual enrollment.

- 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)

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	18,493	20,151	
Charter School		0	
Total ADA/Enrollment	18,493	20,151	91.8%
Second Prior Year (2023-24)			
District Regular	18,639	20,142	
Charter School	0		
Total ADA/Enrollment	18,639	20,142	92.5%
First Prior Year (2024-25)			
District Regular	18,436	19,935	
Charter School			
Total ADA/Enrollment	18,436	19,935	92.5%
Historical Average Ratio:			92.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			92.8%

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	18,477	19,979		
Charter School	0			
Total ADA/Enrollment	18,477	19,979	92.5%	Met
1st Subsequent Year (2026-27)				
District Regular	18,481	19,979		
Charter School				
Total ADA/Enrollment	18,481	19,979	92.5%	Met
2nd Subsequent Year (2027-28)				
District Regular	18,481	19,979		
Charter School				
Total ADA/Enrollment	18,481	19,979	92.5%	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 MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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)	19,026.43	18,769.41	18,769.41	18,769.41
b. Prior Year ADA (Funded)		19,026.43	18,769.41	18,769.41
c. Difference (Step 1a minus Step 1b)		(257.02)	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(1.35%)	0.00%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		310,511,854.00	319,733,974.00	329,804,802.00
b1. COLA percentage		2.30%	3.02%	3.42%
b2. COLA amount (proxy for purposes of this criterion)		7,141,772.64	9,655,966.01	11,279,324.23
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)				
		.95%	3.02%	3.42%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-0.05% to 1.95%	2.02% to 4.02%	2.42% to 4.42%

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)	33,929,601.00	33,929,601.00	33,929,601.00	33,929,601.00
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)	309,568,037.00	312,550,285.00	321,773,088.00	331,849,077.00
District's Projected Change in LCFF Revenue:		.96%	2.95%	3.13%
LCFF Revenue Standard		-0.05% to 1.95%	2.02% to 4.02%	2.42% to 4.42%
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)	209,498,527.69	239,859,791.70	87.3%
Second Prior Year (2023-24)	221,235,023.19	253,646,508.64	87.2%
First Prior Year (2024-25)	243,653,886.00	281,034,081.00	86.7%
Historical Average Ratio:			87.1%
	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):	84.1% to 90.1%	84.1% to 90.1%	84.1% to 90.1%

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)	254,835,371.00	302,835,583.00	84.1%	Met
1st Subsequent Year (2026-27)	261,289,306.70	309,503,664.70	84.4%	Met
2nd Subsequent Year (2027-28)	266,770,623.87	314,938,138.87	84.7%	Met

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

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

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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):	.95%	3.02%	3.42%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.05% to 10.95%	-6.98% to 13.02%	-6.58% to 13.42%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.05% to 5.95%	-1.98% to 8.02%	-1.58% to 8.42%

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)	42,781,152.00		
Budget Year (2025-26)	27,043,380.00	(36.79%)	Yes
1st Subsequent Year (2026-27)	23,547,078.00	(12.93%)	Yes
2nd Subsequent Year (2027-28)	22,664,691.00	(3.75%)	Yes

Explanation:

(required if Yes)

Funding for ESSA Support & Improvement, Stronger Connections, Culture & Climate, and Stop School Violence revenue was received in 2024-25 and no revenue is expected in 2025-26. The 2024-25 year also includes deferred revenue from restricted funds. This is a reduction of \$15.7 Million in 2025-26 budget year. Funding for School Base Mental Health and ESEA Education for Homeless ending in 2025-26 along with reductions to Title funds reflects reductions of \$3.5 Million in 2026-27 and \$880,000 in 2027-28 future years.

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

First Prior Year (2024-25)	68,098,138.00		
Budget Year (2025-26)	64,772,907.00	(4.88%)	Yes
1st Subsequent Year (2026-27)	65,268,595.00	.77%	No
2nd Subsequent Year (2027-28)	62,868,595.00	(3.68%)	Yes

Explanation:

(required if Yes)

One time grants were received in 2024-25 year reducing \$3.3 Million in 2025-26 budget year. 2027-28 future year reflects a reduction of \$2.4 Million for CA CSP Red Pyramid funds ending in 2026-27.

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

First Prior Year (2024-25)	18,218,558.00		
Budget Year (2025-26)	10,614,556.00	(41.74%)	Yes
1st Subsequent Year (2026-27)	10,815,716.16	1.90%	No
2nd Subsequent Year (2027-28)	11,039,380.79	2.07%	No

Explanation:

(required if Yes)

In 2024-25 Interest and Medi-Cal Lea BOP was received in a higher amount than estimated for future years.

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

First Prior Year (2024-25)	57,752,993.00		
Budget Year (2025-26)	50,415,125.00	(12.71%)	Yes
1st Subsequent Year (2026-27)	33,821,179.92	(32.91%)	Yes
2nd Subsequent Year (2027-28)	31,482,802.98	(6.91%)	Yes

Explanation:
(required if Yes)

One-time and carry over funds are included in the 2024-25 budget. In the 2025-26 budget year one-time funding and grants will be utilized at maximum or in full. The future years do not include carry over.

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

First Prior Year (2024-25)	67,386,842.00		
Budget Year (2025-26)	57,713,640.00	(14.35%)	Yes
1st Subsequent Year (2026-27)	49,911,926.00	(13.52%)	Yes
2nd Subsequent Year (2027-28)	47,940,160.00	(3.95%)	Yes

Explanation:
(required if Yes)

One-time and carry over funds are included in the 2024-25 budget. In 2025-26 budget year one-time funding and grants will be utilized at maximum or in full. The future years do not include carry over.

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)	129,097,848.00		
Budget Year (2025-26)	102,430,843.00	(20.66%)	Not Met
1st Subsequent Year (2026-27)	99,631,389.16	(2.73%)	Met
2nd Subsequent Year (2027-28)	96,572,666.79	(3.07%)	Met

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

First Prior Year (2024-25)	125,139,835.00		
Budget Year (2025-26)	108,128,765.00	(13.59%)	Not Met
1st Subsequent Year (2026-27)	83,733,105.92	(22.56%)	Not Met
2nd Subsequent Year (2027-28)	79,422,962.98	(5.15%)	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)

Funding for ESSA Support & Improvement, Stronger Connections, Culture & Climate, and Stop School Violence revenue was received in 2024-25 and no revenue is expected in 2025-26. The 2024-25 year also includes deferred revenue from restricted funds. This is a reduction of \$15.7 Million in 2025-26 budget year. Funding for School Base Mental Health and ESEA Education for Homeless ending in 2025-26 along with reductions to Title funds reflects reductions of \$3.5 Million in 2026-27 and \$880,000 in 2027-28 future years.

Explanation:

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

One time grants were received in 2024-25 year reducing \$3.3 Million in 2025-26 budget year. 2027-28 future year reflects a reduction of \$2.4 Million for CA CSP Red Pyramid funds ending in 2026-27.

Explanation:

Other Local Revenue

In 2024-25 Interest and Medi-Cal Lea BOP was received in a higher amount than estimated for future years.

(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)

One-time and carryover funds are included in the 2024-25 budget. In the 2025-26 budget year one-time funding and grants will be utilized at maximum or in full. The future years do not include carryover.

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

One-time and carryover funds are included in the 2024-25 budget. In 2025-26 budget year one-time funding and grants will be utilized at maximum or in full. The future years do not include carryover.

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)

450,114,992.00

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

0.00

3% Required
Minimum Contribution
(Line 2c times 3%)

Budgeted Contribution¹
to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

450,114,992.00

13,503,449.76

13,510,431.00

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)	12,183,740.22	12,580,791.48	15,109,668.84
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	26,493,368.74	44,822,464.10	36,073,624.56
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(.08)	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	38,677,108.88	57,403,255.58	51,183,293.40
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	406,124,674.11	419,359,717.49	503,655,628.00
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)	406,124,674.11	419,359,717.49	503,655,628.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	9.5%	13.7%	10.2%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.2%	4.6%	3.4%

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)	(1,986,145.31)	270,914,500.31	.7%	Met
Second Prior Year (2023-24)	18,795,208.27	279,656,433.64	N/A	Met
First Prior Year (2024-25)	(9,649,975.00)	296,835,794.00	3.3%	Met
Budget Year (2025-26) (Information only)	(27,627,641.00)	313,832,583.00		

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 (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2022-23)	81,478,028.00	88,044,489.17	N/A	Met
Second Prior Year (2023-24)	94,320,261.00	86,058,343.86	8.8%	Not Met
First Prior Year (2024-25)	95,849,797.00	104,853,552.00	N/A	Met
Budget Year (2025-26) (Information only)	95,203,577.00			

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)

The interfund transfer to Special Reserve Building Fund 41 was processed in a higher amount at the end of 2023-24 to meet the 10% reserve cap.

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)	118,425,994.01		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.)	18,477	18,481	18,481
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)	463,381,338.00	437,947,386.62	440,769,081.85
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)	463,381,338.00	437,947,386.62	440,769,081.85

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	13,901,440.14	13,138,421.60	13,223,072.46
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)	13,901,440.14	13,138,421.60	13,223,072.46

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		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	13,901,440.14		
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	30,398,138.05	42,767,554.54	31,425,941.48
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)	44,299,578.19	42,767,554.54	31,425,941.48
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.56%	9.77%	7.13%
District's Reserve Standard (Section 10B, Line 7):		13,901,440.14	13,138,421.60	13,223,072.46
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)	(34,217,421.00)			
Budget Year (2025-26)	(35,001,567.00)	784,146.00	2.3%	Met
1st Subsequent Year (2026-27)	(34,460,132.00)	(541,435.00)	(1.5%)	Met
2nd Subsequent Year (2027-28)	(34,912,575.00)	452,443.00	1.3%	Met
1b. Transfers In, General Fund *				
First Prior Year (2024-25)	60,000.00			
Budget Year (2025-26)	50,000.00	(10,000.00)	(16.7%)	Met
1st Subsequent Year (2026-27)	50,000.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	50,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2024-25)	15,791,713.00			
Budget Year (2025-26)	10,987,000.00	(4,804,713.00)	(30.4%)	Not Met
1st Subsequent Year (2026-27)	4,985,500.00	(6,001,500.00)	(54.6%)	Not Met
2nd Subsequent Year (2027-28)	4,979,000.00	(6,500.00)	(.1%)	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. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:

(required if NOT met)

The interfund transfer to Special Reserve Building Fund 41 is increased/decreased as needed to meet the 10% reserve cap.

- 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	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2025
Leases	2	Fund 01		567,427
Certificates of Participation	20	Fund 01, 25, 27, Ob 8919		70,065,000
General Obligation Bonds	26	Fund 51 Ob 8571, 8611, 8612, 8660		197,706,012
Supp Early Retirement Program	1	Fund 01 & 13		911,435
State School Building Loans				
Compensated Absences	0	Fund 01 & 13		737,255

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

TOTAL:				269,987,128

Type of Commitment (continued)	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases	391,039	391,039	195,519	0
Certificates of Participation	5,968,267	6,166,337	6,161,362	6,155,128
General Obligation Bonds	12,455,607	16,535,338	17,304,588	17,212,288
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	18,814,913	23,092,713	23,661,468	23,367,416
Has total annual payment increased over prior year (2024-25)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the 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)

The District sold the remaining \$50 Million from the 2018 Election, Series 2024 increasing the P&I payments.

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:

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

Actuarial

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

33,651,255.00

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

11,730,844.00

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

21,920,411.00

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

3,560,334.00

3,560,334.00

3,560,334.00

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

2,676,637.00

2,703,403.00

2,730,437.00

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

1,994,305.00

2,082,706.00

2,251,499.00

d. Number of retirees receiving OPEB benefits

90.00

90.00

90.00

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)

No

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:

3. Self-Insurance Liabilities

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

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)

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	1,347	1,352	1,365	1,366

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 have not been settled with MUTA for fiscal years 2024-25 & 2025-26. The FTE data entry fields are rounding to whole numbers, the correct FTE for each period is: PY 2nd interim: 1,346.5 / Budget Year: 1,352.3 / 1st Subsequent Year: 1,365.3 / 2nd Subsequent Year: 1,366.3

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

1,360,927

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

0	0	0
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Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

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

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

Yes	Yes	Yes
25,948,440	26,726,893	27,528,700
95.3%	95.3%	95.3%
3.0%	3.0%	3.0%

Certificated (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:

No		

--

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

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Yes	Yes	Yes
2,179,915	2,212,614	2,245,803
1.5%	1.5%	1.5%

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

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

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

No	No	No
No	No	No

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	1,111	1,145	1,152	1,152

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 have not been settled with CSEA for fiscal years 2024-25 & 2025-26. The FTE data entry fields are rounding to whole numbers, the correct FTE for each period is: PY 2nd interim: 1,111.4 / Budget Year: 1,145.4 / 1st Subsequent Year: 1,152.4 / 2nd Subsequent Year: 1,152.4

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

667,667

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

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

Yes	Yes	Yes
20,229,053	20,835,925	21,461,002
95.3%	95.3%	95.3%
3.0%	3.0%	3.0%

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:

No		
----	--	--

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

Classified (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Yes	Yes	Yes
1,129,367	1,151,955	1,174,994
2.0%	2.0%	2.0%

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

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

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

No	No	No
No	No	No

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	185	185	186	186

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 have not been settled with CMBA or any other bargaining units for fiscal years 2024-25 & 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

276,453

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
3,329,700	3,429,591	3,532,479
95.3%	95.3%	95.3%
3.0%	3.0%	3.0%

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
225,862	230,379	234,987
2.0%	2.0%	2.0%

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

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

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 24, 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?	No
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)	No
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)

End of School District Budget Criteria and Standards Review