



Proposed Adopted Budget Public Hearing 2025-26 School Year

Governing Board:

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Introduction and Executive Summary

The Hayward Unified School District (HUSD or District) was formed in 1963 as a result of the merger of four local public school districts. The District serves more than 17,000 students at 19 elementary schools, five (5) middle schools, three (3) comprehensive high schools, a preschool center, a continuation high school and an adult school. In addition, District staff are housed at three (3) administrative sites.

The State of California requires that public school districts prepare an Adopted Budget for each school year that includes budgeted amounts for the current year, and two subsequent years. Mid-year updates to the budget are prepared several times throughout the school year. This report serves as the HUSD’s proposed Adopted Budget for the 2025-26 school and fiscal year.

Revenues:

Revenues are comprised of one-time and recurring (ongoing) revenues, and may be categorized as restricted and unrestricted. Restricted revenues may only be used to fund certain allowable expenditures, or may have other use limitations. In contrast, unrestricted revenues can be used for a wide variety of expenditures that further the objectives of the agency. The District anticipates receiving the following revenues during the 2025-26 school year.

Revenue Type	Amount
State Revenue - Local Control Funding Formula (LCFF)	250,438,666
Federal Revenues (primarily restricted)	23,386,364
Other State Revenues	58,269,908
Other Local Revenues	31,544,099
Total Revenues	\$ 363,639,037

Expenditures:

The District’s expenditures reflect the programmatic and operational priorities of the agency as defined in the Local Control and Accountability Plan (the LCAP), and in a variety of other plans and program guides.

Expenditure Type	Amount
Certificated Salaries	159,661,315
Classified Salaries	74,727,236
Employee Benefits – Employer Contribution	83,285,956
Supplies, including Instructional Materials	8,392,409
Services	45,138,371
Other Outgo, Capital Equipment	4,585,279
Total Expenditures	\$ 375,790,566

Revenues

State Revenues:

The District receives its unrestricted revenue per the California Local Control Funding Formula (LCFF). This state-wide, equity driven model is intended to provide a simple and transparent mechanism that allows districts the flexibility to allocate resources to meet local needs, and includes greater funding for students with higher needs. The LCFF incorporates planning factors to project multi-year revenues based on enrollment and average daily attendance (ADA).

Additional LCFF funding is allocated for students who are socio-economically disadvantaged, multi-language learners and reside in foster homes. The percentage of students who meet these defining criteria is referred to as the unduplicated student/pupil percentage. The target LCFF supplemental funding is an additional 20% of the target base rate for the school’s percentage of unduplicated pupils. Concentration funding is an additional 65% of the target base rate for the school’s unduplicated pupil count over 55%. The funded unduplicated pupil rate is a rolling 3 prior year average rate.

Because HUSD’s unrestricted revenues are driven by the state’s economy, the state budget activity is key to the district’s fiscal wellbeing. On May 14, 2025, Governor Gavin Newsom released the proposed revised state budget for 2025-26. Proposition 98 funding is estimated to be \$114.6 billion for 2025-26, which is approximately \$4.3 billion less than the Governor’s January budget proposal. For the period incorporating the 2023/24, 2024/25, and 2025/26 fiscal years (i.e. budget window period), Proposition 98 funding is estimated to be \$4.6 billion lower than what was in the Governor’s January budget. In addition, it is noteworthy that the Legislative Analyst’s Office generally agrees with the Governor’s administration outlook on the State’s fiscal condition.

The 2025-26 Governor’s January Budget proposed to appropriate the 2024-25 Proposition 98 minimum guarantee at \$1.6 billion lower than the calculated Proposition 98 formula level. The 2025-26 Governor’s May Revision maintains the Governor’s January Budget proposal of appropriating the 2024-25 Proposition 98 minimum guarantee at \$117.6, which is now \$1.3 billion lower than the formula requires. Reducing the amount appropriated from \$118.9 billion to \$117.6 billion mitigates the risk of appropriating more resources than are ultimately available when the final calculations for 2024-25 are made after the end of the fiscal year.

The Governor’s Budget proposes to fully fund the 2025-26 Local Control Funding Formula (LCFF) COLA of 2.30% with on-going funds. The Governor also proposes to apply this COLA to several other programs (some of which are restricted), including Child Nutrition, LCFF Equity Multiplier, the Mandate Block Grant and Special Education.

Illustrated below is a comparison of the historical projected statutory Cost-of-Living-Adjustments (COLAs) for the current budget year, upcoming budget year and two subsequent years. This report utilizes the May 2025 values listed below in blue.

Description	2024-25	2025-26	2026-27	2027-28
January 2024 (24-25 Gov. Proposal)	0.76%	2.73%	3.11%	3.17%
May 2024 (24-25 May Revision)	1.07%	2.93%	3.08%	3.30%
December 2024 (24-25 First Interim)	1.07%	2.93%	3.08%	3.08%
January 2025 (25-26 Gov. Proposal)	1.07%	2.43%	3.52%	3.63%
May 2025 (25-26 May Revision)	1.07%	2.30%	3.02%	3.42%

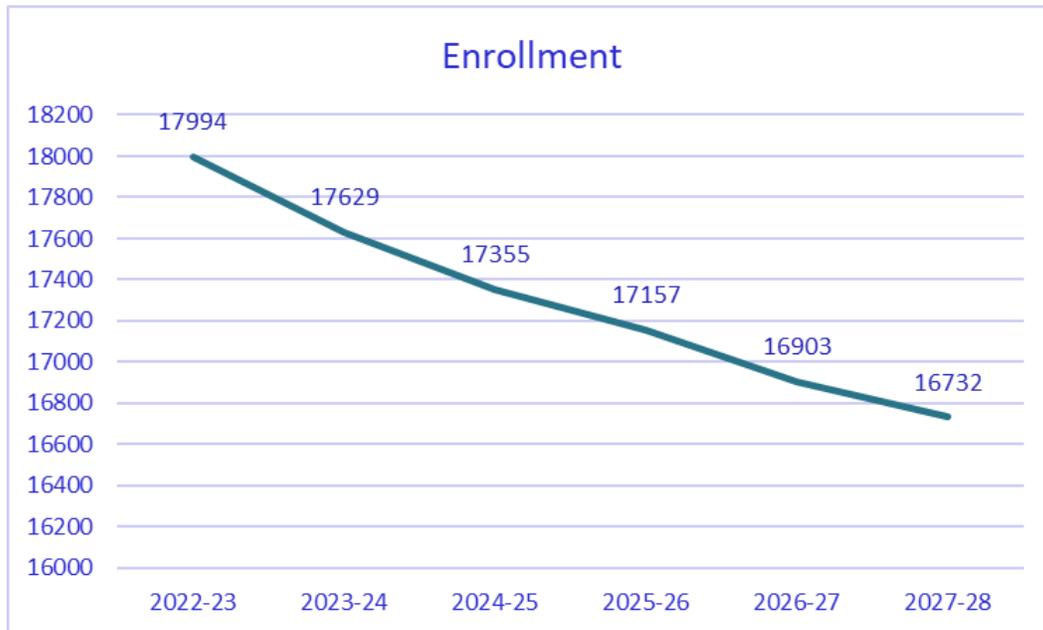
The Governor also proposes augmenting the LCFF funding with additional funding to support the Transitional Kindergarten (TK) expansion by providing an additional allocation to the “TK Add-on” funding. Currently, additional per pupil funding of \$3,148 is provided to support the increased staffing requirements for our TK students. The Governor proposes an additional allocation of \$2,397. This funding is not yet confirmed, so is not yet budgeted in the HUSD revenues, and would be included in a future budget revision if included in the State’s Enacted Budget.

While the Governor’s revised budget proposal avoids cuts to ongoing education programs and is able to fund the projected cost of living increase (COLA) with ongoing funds, the financial impact of devastating wildfires in Southern California, absenteeism due to immigration concerns for families, and potential federal policy and funding changes with the new administration pose a wide range of economic uncertainties for the current and future year budgets.

Hayward Unified School District Enrollment and Attendance:

Hayward USD has been experiencing declining enrollment. Below is a table and chart that shows the enrollment trends that have been experienced, and what projections we have included in the projections for the budget years based on the current trends we see in our classrooms now.

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Enrollment	17994	17629	17355	17157	16903	16732
Year over Year Change		-2.03%	-1.55%	-1.14%	-1.48%	-1.01%

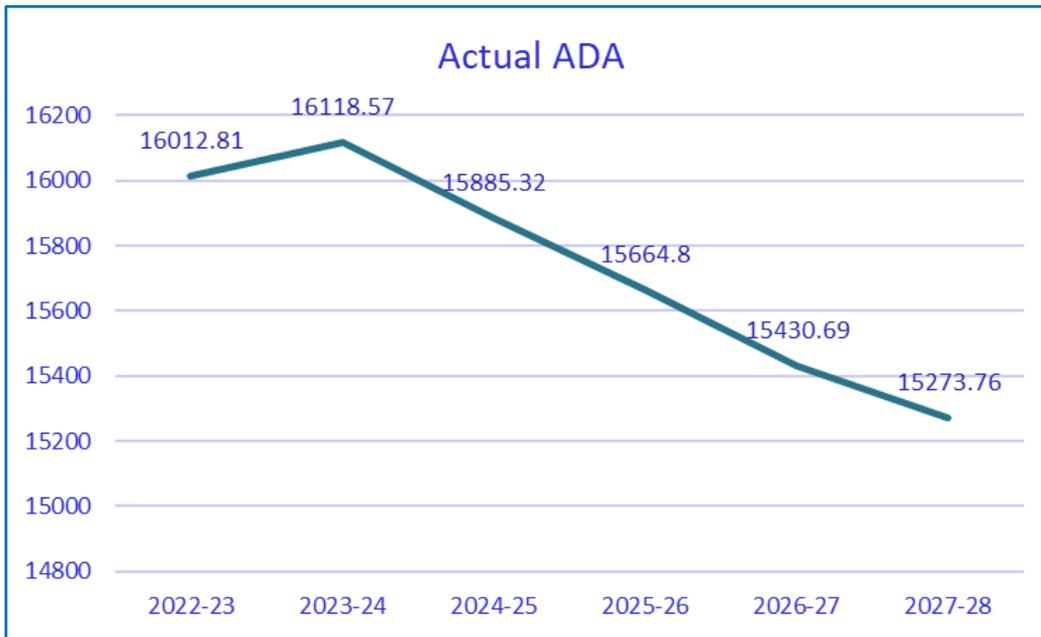


Revenue is allocated to school districts on a per pupil Average Daily Attendance (ADA) basis, with primary state aid being allocated using variable amounts for different student grade level spans. In order to minimize unexpected declines in school funding, LCFF ADA funding is calculated using the best (most advantageous to the district) of three options:

- Current year ADA: The actual ADA in a given school year
- Prior Year ADA: The actual ADA in the prior school year
- 3 Prior Year Average ADA: The average of the actual ADA in the current and two prior years

The HUSD’s funding has been based on the 3 Prior Year Average ADA for the past several years. This method is also used for the revenue calculations used in this budget projection. Because the district is declining in enrollment, there is a corresponding decline in the projected ADA for each year. Actual attendance has increased since the pandemic period, but is projected to decline in the future in alignment with the projected decline in enrollment. The use of the 3 year average method smooths the decline in revenues so there is time to plan to adjust projected expenditures.

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Actual ADA	16041.76	16149.15	15924.05	15703.53	15469.42	15312.49
Year over Year Change		0.67%	-1.39%	-1.38%	-1.49%	-1.01%

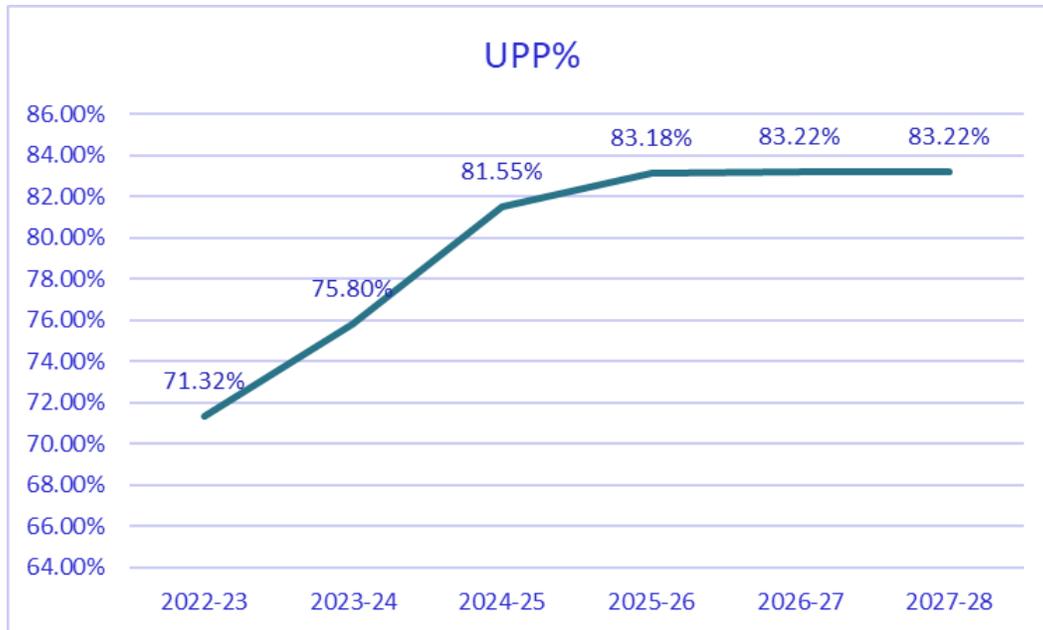


Supplemental/Concentration Funding and the Unduplicated Pupil Percentage:

California recognizes that students with certain demographic characteristics have higher needs than students with other demographic characteristics. This recognition for the need for equitable services translates to additional funding in the form of the Supplemental/Concentration funding that is allocated in the LCFF. Students who are english language learners, socioeconomically disadvantages, or reside in foster homes are counted on an unduplicated basis (ie. each student who meets one or several of these characteristics are counted one time).

The district’s total percentage of these students is referred to as the unduplicated pupil percentage, or UPP. Services that are provided for students with higher needs are outlined in the Local Control Accountability Plan (LCAP). Hayward USD’s UPP rate has increased significantly in recent years, which has resulted in additional supplemental/concentration funding to support our students with higher needs.

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Funded UPP%	71.32%	75.80%	81.55%	83.18%	83.22%	83.22%



A summary of HUSD’s revenue assumptions and projections are listed below. The full “LCFF Calculator” that is used to calculate the LCFF revenues are included in a later section of this report.

Revenue Assumptions and Projections:

Category	2024-25	2025-26	2026-27	2027-28
Enrollment	17355	17157	16903	16732
Actual Attendance	15924.68	15704.16	15470.05	15313.12
Funded Attendance (3PY Avg)	16,285.62	15906.91	15,796.58	15567.27
Funded Unduplicated Pupil Rate	81.55%	83.18%	83.22%	83.22%
Cost of Living Adjustment from Prior Year (COLA)	1.07%	2.30%	3.02%	3.42%

Restricted Revenues:

The District also receives restricted revenue from a variety of sources, including federal Titles I, II, III and IV dollars, as well as state and federal Special Education funds. Additional restricted revenues include funding for the Expanded Learning Opportunity Program (ELOP) and other enrichment funding, including the Educator Effectiveness grants, Arts, Music and Instructional Materials Block Grant, the Learning Recovery Emergency Block grants, A-G Success Grants, Hayward Promise Network grants, California Community School Partnership Program grants, Proposition 28 (Arts/Music) and several other state and federal funding sources. In addition, the district receives funding for the Measure A and Maintenance Assessment District parcel taxes.

The Governor’s Budget proposal included potential one-time funding that has not yet been budgeted in the HUSD multi-year projection due to the uncertainty of the appropriation. Grant. The Governor also proposes a return of funding associated with the 2022-23 allocation of the Learning Recovery Emergency Block Grant (LREBG). In 2023-24, the state “clawed back” 14-15% of the LREBG funding due to the state’s budget shortfall, with a promise to try to restore the funding in the future. Below are the estimated amounts of funding that may be available to HUSD if this funding is, indeed, appropriated in the state’s enacted budget as it was presented in the Governor’s Budget proposal:

- Professional Development Block Grant: \$4.9M
- Learning Recovery Block Grant: \$3.7M (spread over 3 years)

Expenditures

The vast majority of the district’s expenditures are associated with personnel. Other expenditures include supplies, services and other operating expenses (utilities, interest payments for debt services, etc.)

Personnel costs include the salary and benefit expenses associated with the certificated and classified union contract agreements that are negotiated for the District, along with the salary and benefit expenses for management and classified/confidential positions. Wage increases for the 2023-24 school year were negotiated and settled in May 2024 with all bargaining units, including the management and confidential staff. Contract reopeners for the 2024-25 school year have been sunshined for all bargaining units, but negotiations have not yet been settled for any year beyond 2023-24. An increase of less than 1% for step and column (ie. raises that are applied due to staff movement from one cell to the next cell in the salary schedule) has been budgeted for future school years. *Analysis in this area is still underway, and budget adjustments may be made in this area for the final proposed budget that will be presented to the Board on June 25.*

Budgets for instructional materials, supplies, equipment and other operating expenses have been factored into the budget for the current and future school years. These costs are a much smaller percentage of expenditures than the personnel costs, which make up the vast majority of the district’s budget. A table showing the breakdown of restricted and unrestricted personnel vs. supply/service costs is listed below.

Expenditure Assumptions and Projections:

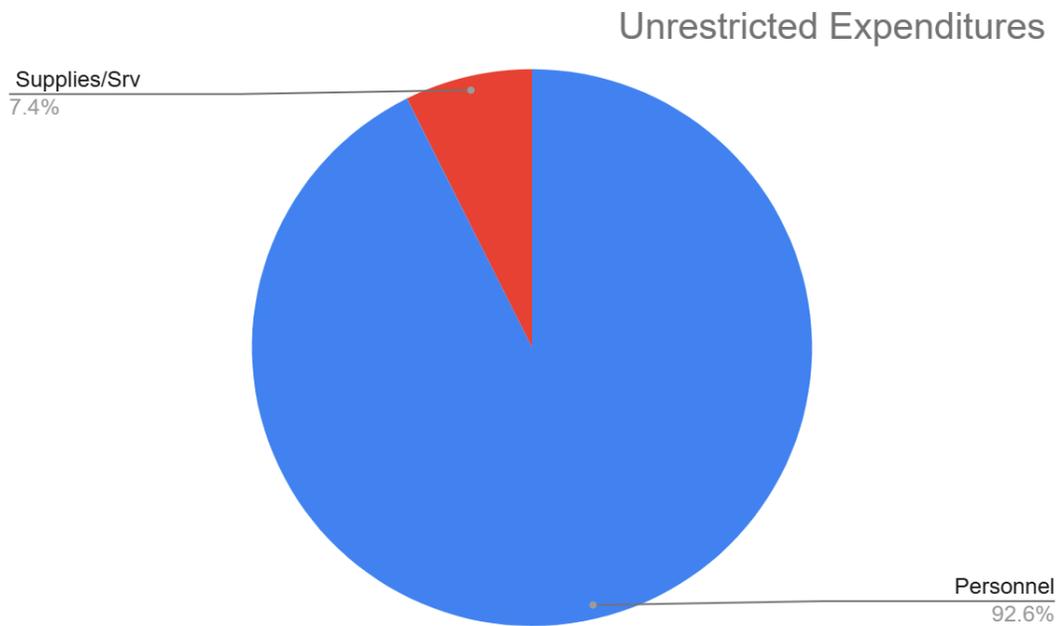
Category	2024-25	2025-26	2026-27	2027-28
Step & Column Increase	<1%	<1%	<1%	<1%
PERS Rates	27.05%	26.81%	26.90%	27.80%
STRS Rates	19.10%	19.10%	19.10%	19.10%

The district’s budget includes sufficient funding for expenditures that are included in the 2025-26 proposed Local Control Accountability Plan (LCAP.) A table showing the breakdown of expenditure types included in the 2025-26 proposed budget is included below:

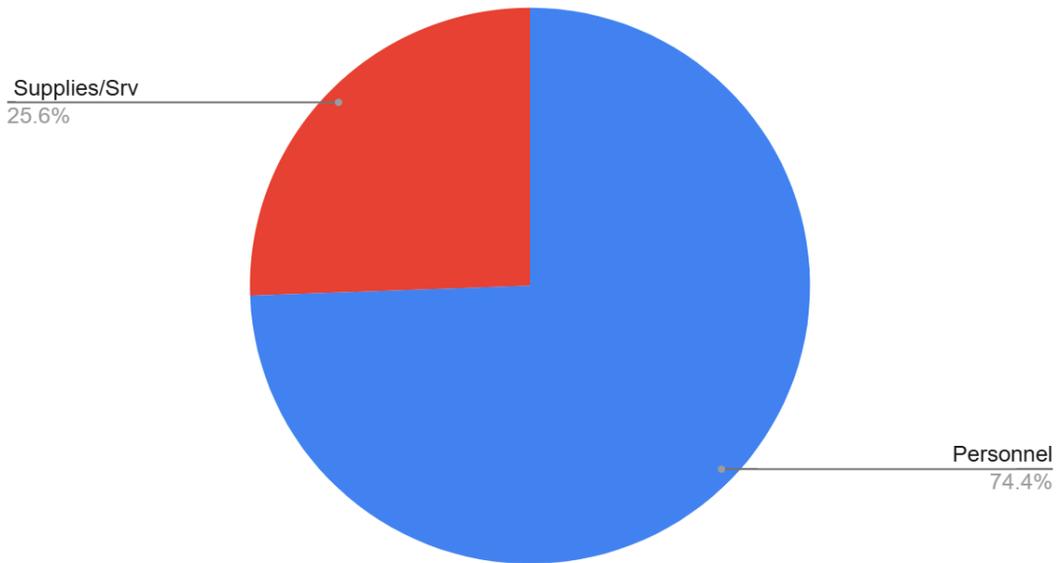
Expense Category	Expense Type	Combined	Unrestricted	Restricted
Personnel	Cert Salaries	\$ 159,661,315	\$ 117,972,425	\$ 41,688,890
Personnel	Class Salaries	\$ 74,727,236	\$ 32,721,128	\$ 42,006,108
Personnel	Benefits	\$ 83,285,956	\$ 42,553,735	\$ 40,732,220
Supplies/Services	Supplies	\$ 8,392,409	\$ 2,710,899	\$ 5,681,510
Supplies/Services	Services	\$ 45,138,371	\$ 11,719,108	\$ 33,419,263
Supplies/Services	Capital Outlay	\$ 219,339	\$ 5,250	\$ 214,089
Supplies/Services	Debt Service, Transfers	\$ 4,365,940	\$ 941,650	\$ 3,424,290
Total	Total	\$ 375,790,566	\$ 208,624,195	\$ 167,166,370

As an organization that relies on human capital to deliver our services, our budget shows that our most important resources are our staffing:

	Combined	Unrestricted	Restricted
Personnel	84.53%	92.63%	74.43%
Supplies/Srv	15.47%	7.37%	25.57%



Restricted Expenditures



Deficit and Required 3% Reserve for Economic Uncertainty

Although the HUSD has done the difficult work to develop and implement the 2024-25 Fiscal Solvency Plan, the district continues to project a deficit of approximately \$12M in the current year. This deficit results in ongoing reserve levels that fall below the required 3% reserve for economic uncertainty.

The district's reserve shortfall in all years included in the budget results in a need for the district to continue to "right-size" by striving to eliminate the deficit and balancing the budget – or ensuring that revenue amounts match expenditures. The district has a need to identify budget solutions in order to ensure fiscal solvency in the long term. These solutions could be in the form of increases in revenue or decreases in expenditures.

If the new ongoing TK funding, as well as the one-time dollars for the Learning Recovery Emergency Block Grant and the Professional Development Block Grant are appropriated, HUSD may be able to use these funds as budget solutions to partially address the shortfall by using these funds to support existing activities rather than by including corresponding cost increases in the budget. This will serve to increase the reserves. In the long run, the district should continue to seek additional funding and to prioritize choices around expenditures.

Cash Flow

As a result of the changes outlined in the Fiscal Solvency Plan, the administration anticipates that it will end the current 2024-25 year, as well as the 2025-26 budget year with a positive cash balance. However, the projections also show that there will be a cash shortfall in the fall of the 2025-26 year. The administration has taken steps to secure a short-term loan from the County Treasurer that will smooth the shortfall during the fall of 2025 and will be repaid in full in the spring of 2026. The cash flow projections included in this budget assume that the loan will be funded in three separate disbursements as follows:

- \$10M - September 2025
- \$15M - October 2025
- \$ 5M - November 2025

Conclusion and Next Steps

The Administration will provide an update to the Board in July 2025 regarding the potential new revenues that may be included in the final state enacted budget as follows:

- Learning Recovery Emergency Block Grant: \$1.2M (per year for three years)
- Student Support Discretionary Block Grant: \$4.9M (one-time)
- Transitional Kindergarten Staffing Add-on: \$0.9M (ongoing, with COLA)

The Business Office will be working to “close the books” for the 2024-25 school year during the months of July and August 2025. The culmination of that work will be the presentation of the Unaudited Actuals report in September 2025.

Once the final ending balance for the 2024-25 is known after the completion of the Unaudited Actuals and the final determination and calculation for the potential new state revenues is known, the administration anticipates providing an update to the Board in September or October 2025 regarding the targeted amount needed to balance the budget and restore reserves as we move forward together for the benefit of our students, staff and community.

Proposed Adopted Budget LCFF Calculator & SACS Forms

Local Control Funding Formula (LCFF) is the District's primary revenue source. It is calculated using a standardized worksheet called the LCFF Calculator. The state requires the preparation of all required budget forms using the Standard Account Code Structure (SACS) format.

The LCFF Calculator and SACS forms are included in the following order on the subsequent pages of this report:

- LCFF Calculator - Summary and Calculations
- Form: Table of Contents
- 2025-26 Budget School District Certification
- Worker's Compensation Certification
- Fund 01: General Fund
- Fund 08: Student Body Fund
- Fund 11: Adult Education Fund
- Fund 12: Child Development Fund (Preschool)
- Fund 13: Cafeteria Special Revenue Fund
- Fund 14: Deferred Maintenance Fund
- Fund 21: Building Fund (Measure H, Measure I)
- Fund 25: Capital Facilities Fund (Certificates of Participation, Developer Fees)
- Fund 35: County School Facilities Fund (State Facility Reimbursements)
- Fund 40: Special Reserve Fund for Capital Outlay Projects
- Fund 51: Bond Interest and Redemption Fund
- Fund 73: Foundation Private-Purpose Trust Fund
- Form: Multi-year Projections
- Form: Criterion and Standards Review
- Form: Average Daily Attendance
- Form: Cashflow Worksheets
- Form: Estimated Actuals: Current Expense Formula
- Form: Every Student Succeeds Act Maintenance of Effort
- Form: Indirect Cost Rate Worksheet
- Form: Lottery
- Form: Summary of Interfund Activities for all Funds (Actuals)
- Form: Summary of Interfund Activities for all Funds (Budget)
- Technical Review Checklists

Hayward Unified (61192) - Preliminary Est Actuals and Budget Adoption		5/30/2025					
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
General Assumptions							
COLA & Augmentation	13.26%	8.22%	1.07%	2.30%	3.02%	3.42%	3.31%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Student Assumptions:							
Enrollment Count	17,994	17,629	17,355	17,157	16,903	16,732	-
Unduplicated Pupil Count (UPC)	14,109	14,653	14,442	14,277	14,066	13,924	-
Unduplicated Pupil Percentage (UPP)	71.32%	75.80%	81.55%	83.18%	83.22%	83.22%	0.00%
Current Year LCFF Average Daily Attendance (ADA)	16,042.75	16,149.78	15,924.68	15,704.16	15,470.05	15,313.12	-
Funded LCFF ADA	18,094.54	17,166.17	16,285.62	15,906.91	15,796.58	15,567.27	15,324.06
LCFF ADA Funding Method	3PY Average						
Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-	-
Funded NSS ADA	-	-	-	-	-	-	-
NSS ADA Funding Method(s)	-	-	-	-	-	-	-

Hayward Unified (61192) - Preliminary Est Actuals and Budget Adoption		5/30/2025						
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	
LCFF Entitlement Summary								
Base Grant	\$177,300,831	\$182,425,136	\$175,270,815	\$175,055,515	\$178,897,585	\$182,198,480	\$185,167,458	
Grade Span Adjustment	7,036,749	7,161,653	6,830,613	6,906,814	7,125,441	7,320,688	7,521,742	
Adjusted Base Grant	\$184,337,580	\$189,586,789	\$182,101,428	\$181,962,329	\$186,023,026	\$189,519,168	\$192,689,200	
Supplemental Grant	26,293,912	28,741,357	29,700,743	30,271,252	30,961,672	31,543,570	-	
Concentration Grant	19,554,530	25,632,134	31,426,154	33,330,040	34,122,204	34,763,500	-	
Total Base, Supplemental and Concentration Grant	\$230,186,022	\$243,960,280	\$243,228,325	\$245,563,621	\$251,106,902	\$255,826,238	\$192,689,200	
Allowance: Necessary Small School	-	-	-	-	-	-	-	
Add-on: Targeted Instructional Improvement Block Grant	641,531	641,531	641,531	641,531	641,531	641,531	641,531	
Add-on: Home-to-School Transportation	1,086,759	1,176,091	1,188,675	1,216,015	1,252,739	1,295,583	1,338,467	
Add-on: Small School District Bus Replacement Program	-	-	-	-	-	-	-	
Add-on: Economic Recovery Target	-	-	-	-	-	-	-	
Add-on: Transitional Kindergarten	522,909	784,408	1,070,150	1,123,332	1,157,232	1,196,841	-	
Total Allowance and Add-On Amounts	\$2,251,199	\$2,602,030	\$2,900,356	\$2,980,878	\$3,051,502	\$3,133,955	\$1,979,998	
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$232,437,221	\$246,562,310	\$246,128,681	\$248,544,499	\$254,158,404	\$258,960,193	\$194,669,198	
Miscellaneous Adjustments	-	-	-	-	-	-	-	
Total LCFF Entitlement (excludes Additional State Aid)	\$ 232,437,221	\$ 246,562,310	\$ 246,128,681	\$ 248,544,499	\$ 254,158,404	\$ 258,960,193	\$ 194,669,198	
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 12,846	\$ 14,363	\$ 15,113	\$ 15,625	\$ 16,089	\$ 16,635	\$ 12,704	
Additional State Aid	-	-	-	-	-	-	-	
Total LCFF Entitlement with Additional State Aid	232,437,221	246,562,310	246,128,681	248,544,499	254,158,404	258,960,193	194,669,198	
LCFF Sources Summary								
Funding Source Summary								
Local Revenue and In-Lieu of Property Taxes (net for school districts)	\$ 79,391,675	\$ 83,198,572	\$ 85,950,596	\$ 87,965,066	\$ 90,216,824	\$ 92,443,172	\$ -	
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$ 15,371,076	\$ 27,008,426	\$ 31,445,794	\$ 29,700,257	\$ 30,135,266	\$ 30,186,752	\$ 33,289,539	
Net State Aid (excludes Additional State Aid)	\$ 137,674,470	\$ 136,355,312	\$ 128,732,291	\$ 130,879,176	\$ 133,806,314	\$ 136,330,269	\$ 161,379,659	
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Funding Sources	\$ 232,437,221	\$ 246,562,310	\$ 246,128,681	\$ 248,544,499	\$ 254,158,404	\$ 258,960,193	\$ 194,669,198	
Funding Source by Resource-Object								
State Aid (Resource Code 0000, Object Code 8011)	\$ 137,674,470	\$ 136,355,312	\$ 128,732,291	\$ 130,879,176	\$ 133,806,314	\$ 136,330,269	\$ 161,379,659	
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 15,371,076	\$ 27,008,426	\$ 31,445,794	\$ 29,700,257	\$ 30,135,266	\$ 30,186,752	\$ 33,289,539	
(P-2 plus Current Year Accrual)								
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$ 3,097,433	\$ 116,957	\$ -	\$ -	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)								
Property Taxes (Object 8021 to 8089)	\$ 88,872,024	\$ 94,113,247	\$ 98,083,266	\$ 100,717,281	\$ 103,430,316	\$ 106,224,742	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	(9,480,349)	(10,914,675)	(12,132,670)	(12,752,215)	(13,213,492)	(13,781,570)	-	
Entitlement and Source Reconciliation								
Basic Aid/Excess Tax District Status	Non-Basic Aid							
Total LCFF Entitlement	\$ 232,437,221	\$ 246,562,310	\$ 246,128,681	\$ 248,544,499	\$ 254,158,404	\$ 258,960,193	\$ 194,669,198	
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Funding Sources	\$ 232,437,221	\$ 246,562,310	\$ 246,128,681	\$ 248,544,499	\$ 254,158,404	\$ 258,960,193	\$ 194,669,198	

Hayward Unified (61192) - Preliminary Est Actuals and Budget Adoption		5/30/2025						
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	
LCAP Percentage to Increase or Improve Services Calculation								
Base Grant (Excludes add-ons for TIIG & Transportation)	\$ 184,860,489	\$ 190,371,197	\$ 183,171,578	\$ 183,085,661	\$ 187,180,258	\$ 190,716,009	\$ 192,689,200	
Supplemental and Concentration Grant funding in the LCAP year	\$ 45,848,442	\$ 54,373,491	\$ 61,126,897	\$ 63,601,292	\$ 65,083,876	\$ 66,307,070	\$ -	
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ 4,512,583	\$ 5,915,107	\$ 7,252,189	\$ 7,691,548	\$ 7,874,355	\$ 8,022,346	\$ -	
Percentage to Increase or Improve Services	24.82%	28.56%	33.37%	34.74%	34.77%	34.77%	0.00%	

Hayward Unified (61192) - Preliminary Est Actuals and Budget Adoption		5/30/2025						
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
PER-ADA FUNDING LEVELS								
Base, Supplemental and Concentration Rate per ADA								
Grades TK-3	\$	12,635.80	\$ 14,091.75	\$ 14,783.25	\$ 15,280.73	\$ 15,746.23	\$ 16,283.48	\$ 12,463.00
Grades 4-6	\$	11,618.09	\$ 12,956.79	\$ 13,593.16	\$ 14,049.96	\$ 14,477.36	\$ 14,972.76	\$ 11,459.00
Grades 7-8	\$	11,962.74	\$ 13,340.26	\$ 13,995.20	\$ 14,465.61	\$ 14,906.61	\$ 15,416.87	\$ 11,799.00
Grades 9-12	\$	14,224.17	\$ 15,862.38	\$ 16,642.51	\$ 17,201.11	\$ 17,725.14	\$ 18,331.23	\$ 14,030.00
Base Grants								
Grades TK-3	\$	9,166	\$ 9,919	\$ 10,025	\$ 10,256	\$ 10,566	\$ 10,927	\$ 11,289
Grades 4-6	\$	9,304	\$ 10,069	\$ 10,177	\$ 10,411	\$ 10,725	\$ 11,092	\$ 11,459
Grades 7-8	\$	9,580	\$ 10,367	\$ 10,478	\$ 10,719	\$ 11,043	\$ 11,421	\$ 11,799
Grades 9-12	\$	11,102	\$ 12,015	\$ 12,144	\$ 12,423	\$ 12,798	\$ 13,236	\$ 13,674
Grade Span Adjustment								
Grades TK-3	\$	953	\$ 1,032	\$ 1,043	\$ 1,067	\$ 1,099	\$ 1,136	\$ 1,174
Grades 9-12	\$	289	\$ 312	\$ 316	\$ 323	\$ 333	\$ 344	\$ 356
Supplemental Grant								
		20%	20%	20%	20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP								
Grades TK-3	\$	2,024	\$ 2,190	\$ 2,214	\$ 2,265	\$ 2,333	\$ 2,413	\$ 2,493
Grades 4-6	\$	1,861	\$ 2,014	\$ 2,035	\$ 2,082	\$ 2,145	\$ 2,218	\$ 2,292
Grades 7-8	\$	1,916	\$ 2,073	\$ 2,096	\$ 2,144	\$ 2,209	\$ 2,284	\$ 2,360
Grades 9-12	\$	2,278	\$ 2,465	\$ 2,492	\$ 2,549	\$ 2,626	\$ 2,716	\$ 2,806
Actual - 1.00 ADA, Local UPP as follows:								
		71.32%	75.80%	81.55%	83.18%	83.22%	83.22%	0.00%
Grades TK-3	\$	1,443	\$ 1,660	\$ 1,805	\$ 1,884	\$ 1,942	\$ 2,008	\$ -
Grades 4-6	\$	1,327	\$ 1,526	\$ 1,660	\$ 1,732	\$ 1,785	\$ 1,846	\$ -
Grades 7-8	\$	1,366	\$ 1,572	\$ 1,709	\$ 1,783	\$ 1,838	\$ 1,901	\$ -
Grades 9-12	\$	1,625	\$ 1,869	\$ 2,032	\$ 2,120	\$ 2,186	\$ 2,260	\$ -
Concentration Grant (>55% population)								
		65%	65%	65%	65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP								
Grades TK-3	\$	6,577	\$ 7,118	\$ 7,194	\$ 7,360	\$ 7,582	\$ 7,841	\$ 8,101
Grades 4-6	\$	6,048	\$ 6,545	\$ 6,615	\$ 6,767	\$ 6,971	\$ 7,210	\$ 7,448
Grades 7-8	\$	6,227	\$ 6,739	\$ 6,811	\$ 6,967	\$ 7,178	\$ 7,424	\$ 7,669
Grades 9-12	\$	7,404	\$ 8,013	\$ 8,099	\$ 8,285	\$ 8,535	\$ 8,827	\$ 9,120
Actual - 1.00 ADA, Local UPP >55% as follows:								
		16.2200%	20.8000%	26.5500%	28.1800%	28.2200%	28.2200%	0.0000%
Grades TK-3	\$	1,073	\$ 1,481	\$ 1,910	\$ 2,074	\$ 2,140	\$ 2,213	\$ -
Grades 4-6	\$	987	\$ 1,361	\$ 1,756	\$ 1,907	\$ 1,967	\$ 2,035	\$ -
Grades 7-8	\$	1,016	\$ 1,402	\$ 1,808	\$ 1,963	\$ 2,026	\$ 2,095	\$ -
Grades 9-12	\$	1,208	\$ 1,667	\$ 2,150	\$ 2,335	\$ 2,409	\$ 2,491	\$ -

Hayward Unified (61192) - Preliminary Est Actuals and Budget Adoption							5/30/2025	
DETAILED ADA CALCULATION								
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
	2019-20 ADA	2020-21 ADA	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA
Grades TK-3	6,191.59	6,191.59	5,214.88	4,919.54	5,081.85	5,118.37	5,053.33	5,053.33
Grades 4-6	4,600.09	4,600.09	4,109.85	3,777.39	3,823.19	3,752.08	3,768.12	3,768.12
Grades 7-8	2,872.83	2,872.83	2,604.57	2,350.38	2,335.87	2,343.73	2,246.28	2,246.28
Grades 9-12	4,987.84	4,987.84	4,959.80	4,816.14	4,745.31	4,538.79	4,464.72	4,464.72
LCFF Subtotal	18,652.35	18,652.35	16,889.10	15,863.45	15,986.22	15,752.97	15,532.45	15,532.45
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	18,652.35	18,652.35	16,889.10	15,863.45	15,986.22	15,752.97	15,532.45	15,532.45
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
	2020-21 ADA	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA	2027-28 ADA
Grades TK-3	6,191.59	5,214.88	4,919.54	5,081.85	5,118.37	5,053.33	5,075.29	5,075.29
Grades 4-6	4,600.09	4,109.85	3,777.39	3,823.19	3,752.08	3,768.12	3,671.70	3,671.70
Grades 7-8	2,872.83	2,604.57	2,350.38	2,335.87	2,343.73	2,246.28	2,165.19	2,165.19
Grades 9-12	4,987.84	4,959.80	4,816.14	4,745.31	4,538.79	4,464.72	4,386.16	4,386.16
LCFF Subtotal	18,652.35	16,889.10	15,863.45	15,986.22	15,752.97	15,532.45	15,298.34	15,298.34
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	18,652.35	16,889.10	15,863.45	15,986.22	15,752.97	15,532.45	15,298.34	15,298.34
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA	2027-28 ADA	2028-29 ADA
Grades TK-3	5,214.88	4,919.54	5,081.85	5,118.37	5,053.33	5,075.29	5,114.64	5,114.64
Grades 4-6	4,109.85	3,777.39	3,823.19	3,752.08	3,768.12	3,671.70	3,570.64	3,570.64
Grades 7-8	2,604.57	2,350.38	2,335.87	2,343.73	2,246.28	2,165.19	2,190.07	2,190.07
Grades 9-12	4,959.80	4,816.14	4,745.31	4,538.79	4,464.72	4,386.16	4,266.06	4,266.06
LCFF Subtotal	16,889.10	15,863.45	15,986.22	15,752.97	15,532.45	15,298.34	15,141.41	15,141.41
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	16,889.10	15,863.45	15,986.22	15,752.97	15,532.45	15,298.34	15,141.41	15,141.41
Net Adjustment to Prior Year ADA for Charter Shift								
Second Prior Year Net increase/(decrease) to prior year ADA due to Charter School Shift	-	(157.05)	(149.36)	(132.35)	(132.35)	(132.35)	(132.35)	(132.35)
Prior Year Net increase/(decrease) to prior year ADA due to Charter School Shift	(157.05)	(149.36)	(132.35)	(132.35)	(132.35)	(132.35)	(132.35)	(132.35)
Second prior year charter school shift percentage	-	-	-	-	-	-	-	-
Prior year charter school shift percentage	-1%	-1%	-1%	-1%	-1%	-1%	-1%	-1%
Prior 3-Year Average ADA (if charter shift percentage > -50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23								
Grades TK-3	5,866.02	5,442.00	5,072.09	5,039.92	5,084.52	5,082.33	5,081.09	5,081.09
Grades 4-6	4,436.68	4,162.44	3,903.48	3,784.22	3,781.13	3,730.63	3,670.15	3,670.15
Grades 7-8	2,783.41	2,609.26	2,430.27	2,343.33	2,308.63	2,251.73	2,200.51	2,200.51
Grades 9-12	4,978.49	4,921.26	4,840.42	4,700.08	4,582.94	4,463.22	4,372.31	4,372.31
LCFF Subtotal	18,064.60	17,134.96	16,246.26	15,867.55	15,757.22	15,527.91	15,324.06	15,324.06
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	18,064.60	17,134.96	16,246.26	15,867.55	15,757.22	15,527.91	15,324.06	15,324.06
Current Year Charter Shift ADA for the Hold Harmless and 3-prior year average								
	(157.05)	(149.36)	(132.35)	(132.35)	(132.35)	(132.35)	(132.35)	(132.35)
Current Year ADA								
Grades TK-3	4,942.97	5,105.63	5,142.15	5,077.11	5,099.07	5,138.42	-	-
Grades 4-6	3,833.79	3,874.19	3,803.08	3,819.12	3,722.70	3,621.64	-	-
Grades 7-8	2,410.17	2,397.21	2,405.07	2,307.62	2,226.53	2,251.41	-	-
Grades 9-12	4,825.88	4,741.54	4,535.02	4,460.95	4,382.39	4,262.29	-	-
LCFF Subtotal	16,012.81	16,118.57	15,885.32	15,664.80	15,430.69	15,273.76	-	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	16,012.81	16,118.57	15,885.32	15,664.80	15,430.69	15,273.76	-	-
Change in LCFF ADA (excludes NSS ADA)								
	(876.29)	255.12	(100.90)	(88.17)	(101.76)	(24.58)	(15,141.41)	(15,141.41)
	Decline	Increase	Decline	Decline	Decline	Decline	Decline	Decline

Hayward Unified (61192) - Preliminary Est Actuals and Budget Adoption		5/30/2025					
DETAILED ADA CALCULATION	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)							
Grades TK-3	5,866.02	5,442.00	5,072.09	5,039.92	5,084.52	5,082.33	5,081.09
Grades 4-6	4,436.68	4,162.44	3,903.48	3,784.22	3,781.13	3,730.63	3,670.15
Grades 7-8	2,783.41	2,609.26	2,430.27	2,343.33	2,308.63	2,251.73	2,200.51
Grades 9-12	4,978.49	4,921.26	4,840.42	4,700.08	4,582.94	4,463.22	4,372.31
Subtotal	18,064.60	17,134.96	16,246.26	15,867.55	15,757.22	15,527.91	15,324.06
	<i>3PY Average</i>						
Funded NSS ADA							
Grades TK-3	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-
Subtotal	-						
NPS, CDS, & COE Operated							
Grades TK-3	1.58	3.52	2.82	2.82	2.82	2.82	-
Grades 4-6	2.80	2.74	6.21	6.21	6.21	6.21	-
Grades 7-8	4.30	4.30	5.30	5.30	5.30	5.30	-
Grades 9-12	21.26	20.65	25.03	25.03	25.03	25.03	-
Subtotal	29.94	31.21	39.36	39.36	39.36	39.36	-
ACTUAL ADA (Current Year Only)							
Grades TK-3	4,944.55	5,109.15	5,144.97	5,079.93	5,101.89	5,141.24	-
Grades 4-6	3,836.59	3,876.93	3,809.29	3,825.33	3,728.91	3,627.85	-
Grades 7-8	2,414.47	2,401.51	2,410.37	2,312.92	2,231.83	2,256.71	-
Grades 9-12	4,847.14	4,762.19	4,560.05	4,485.98	4,407.42	4,287.32	-
Total Actual ADA	16,042.75	16,149.78	15,924.68	15,704.16	15,470.05	15,313.12	-
TOTAL FUNDED ADA, LCFF & NSS							
Grades TK-3	5,867.60	5,445.52	5,074.91	5,042.74	5,087.34	5,085.15	5,081.09
Grades 4-6	4,439.48	4,165.18	3,909.69	3,790.43	3,787.34	3,736.84	3,670.15
Grades 7-8	2,787.71	2,613.56	2,435.57	2,348.63	2,313.93	2,257.03	2,200.51
Grades 9-12	4,999.75	4,941.91	4,865.45	4,725.11	4,607.97	4,488.25	4,372.31
Total Funded ADA	18,094.54	17,166.17	16,285.62	15,906.91	15,796.58	15,567.27	15,324.06
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>2,051.79</i>	<i>1,016.39</i>	<i>360.94</i>	<i>202.75</i>	<i>326.53</i>	<i>254.15</i>	<i>15,324.06</i>
FUNDED ADA for the Transitional Kindergarten Add-on							
Current Year TK ADA	185.89	257.69	347.79	356.84	356.84	356.84	-

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	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	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		
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	G	G
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	G	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		G
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	G	
ICR	Indirect Cost Rate Worksheet	G	

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

ANNUAL BUDGET REPORT:

July 1, 2025 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place: District Admin Office - 24411 Amador Street, Hayward, CA
94544

Date: 6/6/2025

Adoption Date: 6/25/2025

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Chien Wu-Fernandez

Title: Superintendent/Board
Secretary

Public Hearing:

Place: District Admin Office - 24411 Amador
Street, Hayward, CA 94544

Date: 6/11/2025

Time: 6:30pm

Contact person for additional information on the budget reports:

Name: Amy Nichols

Title: Assistant Superintendent Business Services

Telephone: 510-784-2600

E-mail: anichols@husd.k12.ca.us

Criteria and Standards Review Summary

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

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

8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.		X
9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.		X
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?	X	
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? <ul style="list-style-type: none">If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2024-25) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? <ul style="list-style-type: none">If yes, are they lifetime benefits?If yes, do benefits continue beyond age 65?If yes, are benefits funded by pay-as-you-go?	X	X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: <ul style="list-style-type: none">Certificated? (Section S8A, Line 1)Classified? (Section S8B, Line 1)Management/supervisor/confidential? (Section S8C, Line 1)	n/a	X
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none">Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?Adoption date of the LCAP or an update to the LCAP:		X
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	

A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).		X
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$	_____
Less: Amount of total liabilities reserved in budget:	\$	_____
Estimated accrued but unfunded liabilities:	\$	_____ 0.00

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

The district's workers' compensation provider is Schools Insurance Authority www.sia-jpa.org

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

Signed _____

Date of Meeting: 6/25/2025

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Chien Wu-Fernandez

Title: Superintendent/Secretary to the Board

For additional information on this certification, please contact:

Name: Amy Nichols

Title: Assistant Superintendent Business Services

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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)	
A. REVENUES									
1) LCFF Sources		8010-8099	247,811,993.00	1,894,167.00	249,706,160.00	248,544,499.00	1,894,167.00	250,438,666.00	0.3%
2) Federal Revenue		8100-8299	2,681,238.00	22,746,064.00	25,427,302.00	2,681,238.00	20,705,126.00	23,386,364.00	-8.0%
3) Other State Revenue		8300-8599	7,245,874.00	51,054,330.00	58,300,204.00	7,245,874.00	51,024,034.00	58,269,908.00	-0.1%
4) Other Local Revenue		8600-8799	6,203,905.00	23,223,019.00	29,426,924.00	8,380,471.00	23,163,628.00	31,544,099.00	7.2%
5) TOTAL, REVENUES			263,943,010.00	98,917,580.00	362,860,590.00	266,852,082.00	96,786,955.00	363,639,037.00	0.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	116,224,670.00	51,343,731.00	167,568,401.00	117,972,425.00	41,688,890.00	159,661,315.00	-4.7%
2) Classified Salaries		2000-2999	34,530,819.00	43,300,769.00	77,831,588.00	32,721,128.00	42,006,108.00	74,727,236.00	-4.0%
3) Employee Benefits		3000-3999	40,600,362.00	42,456,693.00	83,057,055.00	42,553,736.00	40,732,220.00	83,285,956.00	0.3%
4) Books and Supplies		4000-4999	3,164,247.00	9,039,916.00	12,204,163.00	2,710,899.00	5,681,510.00	8,392,409.00	-31.2%
5) Services and Other Operating Expenditures		5000-5999	13,380,222.00	42,867,061.00	56,247,283.00	11,719,108.00	33,419,263.00	45,138,371.00	-19.8%
6) Capital Outlay		6000-6999	5,250.00	138,823.00	144,073.00	5,250.00	214,089.00	219,339.00	52.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,539,823.00	1,056,814.00	5,596,637.00	4,539,823.00	1,056,814.00	5,596,637.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,612,357.00)	2,622,349.00	(990,008.00)	(3,598,173.00)	2,367,476.00	(1,230,697.00)	24.3%
9) TOTAL, EXPENDITURES			208,833,036.00	192,826,156.00	401,659,192.00	208,624,196.00	167,166,370.00	375,790,566.00	-6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			55,109,974.00	(93,908,576.00)	(38,798,602.00)	58,227,886.00	(70,379,415.00)	(12,151,529.00)	-68.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(66,757,904.00)	66,757,904.00	0.00	(68,160,471.00)	68,160,471.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(66,757,904.00)	66,757,904.00	0.00	(68,160,471.00)	68,160,471.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(11,647,930.00)	(27,150,672.00)	(38,798,602.00)	(9,932,585.00)	(2,218,944.00)	(12,151,529.00)	-68.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	23,191,835.00	38,928,980.00	62,120,815.00	11,543,905.00	11,778,308.00	23,322,213.00	-62.5%
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)			23,191,835.00	38,928,980.00	62,120,815.00	11,543,905.00	11,778,308.00	23,322,213.00	-62.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,191,835.00	38,928,980.00	62,120,815.00	11,543,905.00	11,778,308.00	23,322,213.00	-62.5%
2) Ending Balance, June 30 (E + F1e)			11,543,905.00	11,778,308.00	23,322,213.00	1,611,320.00	9,559,364.00	11,170,684.00	-52.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	200,000.00	0.00	200,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	3,044.93	0.00	3,044.93	0.00	0.00	0.00	-100.0%
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	11,778,308.00	11,778,308.00	0.00	9,776,050.00	9,776,050.00	-17.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	12,049,776.00	0.00	12,049,776.00	11,273,759.00	0.00	11,273,759.00	-6.4%
Unassigned/Unappropriated Amount		9790	(708,915.93)	0.00	(708,915.93)	(9,662,439.00)	(216,686.00)	(9,879,125.00)	1,293.6%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	64,632,903.02	(50,000,441.21)	14,632,461.81				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	875,085.65	512,160.18	1,387,245.83				
c) in Revolving Cash Account		9130	200,000.00	0.00	200,000.00				
d) with Fiscal Agent/Trustee		9135	3,137.33	0.00	3,137.33				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	25,725.08	0.00	25,725.08				
3) Accounts Receivable		9200	871,125.03	(3,182,486.84)	(2,311,361.81)				
4) Due from Grantor Government		9290	36,198.05	7,548,591.53	7,584,789.58				
5) Due from Other Funds		9310	3,000,000.00	0.00	3,000,000.00				
6) Stores		9320	3,044.93	0.00	3,044.93				

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)	
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			69,647,219.09	(45,122,176.34)	24,525,042.75				
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	17,404,555.11	1,922,663.61	19,327,218.72				
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	543,689.64	543,689.64				
6) TOTAL, LIABILITIES			17,404,555.11	2,466,353.25	19,870,908.36				
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)			52,242,663.98	(47,588,529.59)	4,654,134.39				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	128,732,291.00	0.00	128,732,291.00	130,879,176.00	0.00	130,879,176.00	1.7%
Education Protection Account State Aid - Current Year		8012	31,445,794.00	0.00	31,445,794.00	29,700,257.00	0.00	29,700,257.00	-5.6%
State Aid - Prior Years		8019	1,683,312.00	0.00	1,683,312.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	253,492.00	0.00	253,492.00	253,492.00	0.00	253,492.00	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	1,332,444.00	0.00	1,332,444.00	1,332,444.00	0.00	1,332,444.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	49,314,689.00	0.00	49,314,689.00	51,948,704.00	0.00	51,948,704.00	5.3%
Unsecured Roll Taxes		8042	3,862,531.00	0.00	3,862,531.00	3,862,531.00	0.00	3,862,531.00	0.0%
Prior Years' Taxes		8043	(278,987.00)	0.00	(278,987.00)	(278,987.00)	0.00	(278,987.00)	0.0%
Supplemental Taxes		8044	2,039,170.00	0.00	2,039,170.00	2,039,170.00	0.00	2,039,170.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	31,277,160.00	0.00	31,277,160.00	31,277,160.00	0.00	31,277,160.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	10,282,767.00	0.00	10,282,767.00	10,282,767.00	0.00	10,282,767.00	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			259,944,663.00	0.00	259,944,663.00	261,296,714.00	0.00	261,296,714.00	0.5%
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	(12,132,670.00)	0.00	(12,132,670.00)	(12,752,215.00)	0.00	(12,752,215.00)	5.1%
Property Taxes Transfers		8097	0.00	1,894,167.00	1,894,167.00	0.00	1,894,167.00	1,894,167.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			247,811,993.00	1,894,167.00	249,706,160.00	248,544,499.00	1,894,167.00	250,438,666.00	0.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	5,128,896.00	5,128,896.00	0.00	5,058,065.00	5,058,065.00	-1.4%
Special Education Discretionary Grants		8182	0.00	426,785.00	426,785.00	0.00	357,755.00	357,755.00	-16.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	2,456,153.00	2,456,153.00	0.00	2,356,153.00	2,356,153.00	-4.1%
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		4,951,208.00	4,951,208.00		4,951,208.00	4,951,208.00	0.0%
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		676,128.00	676,128.00		676,128.00	676,128.00	0.0%
Title III, Immigrant Student Program	4201	8290		170,595.00	170,595.00		170,595.00	170,595.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, English Learner Program	4203	8290		690,716.00	690,716.00		690,716.00	690,716.00	0.0%
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		6,767,034.00	6,767,034.00		6,037,349.00	6,037,349.00	-10.8%
Career and Technical Education	3500-3599	8290		199,284.00	199,284.00		199,284.00	199,284.00	0.0%
All Other Federal Revenue	All Other	8290	2,681,238.00	1,279,265.00	3,960,503.00	2,681,238.00	207,873.00	2,889,111.00	-27.1%
TOTAL, FEDERAL REVENUE			2,681,238.00	22,746,064.00	25,427,302.00	2,681,238.00	20,705,126.00	23,386,364.00	-8.0%
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	223,976.00	223,976.00	0.00	223,976.00	223,976.00	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	785,666.00	0.00	785,666.00	785,666.00	0.00	785,666.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,084,488.00	1,324,230.00	4,408,718.00	3,084,488.00	1,324,230.00	4,408,718.00	0.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources									
Expanded Learning Opportunities Program (ELO-P)	2600	8590		18,715,475.00	18,715,475.00		18,715,475.00	18,715,475.00	0.0%
After School Education and Safety (ASES)	6010	8590		4,019,560.00	4,019,560.00		3,936,108.00	3,936,108.00	-2.1%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,346,028.00	1,346,028.00		978,950.00	978,950.00	-27.3%
Arts and Music in Schools (Prop 28)	6770	8590		3,001,570.00	3,001,570.00		3,001,570.00	3,001,570.00	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	3,375,720.00	22,423,491.00	25,799,211.00	3,375,720.00	22,843,725.00	26,219,445.00	1.6%
TOTAL, OTHER STATE REVENUE			7,245,874.00	51,054,330.00	58,300,204.00	7,245,874.00	51,024,034.00	58,269,908.00	-0.1%
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	4,960,541.00	4,960,541.00	0.00	4,960,541.00	4,960,541.00	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	764,194.00	764,194.00	0.00	764,194.00	764,194.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	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	1,910,483.00	0.00	1,910,483.00	1,910,483.00	0.00	1,910,483.00	0.0%
Interest		8660	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.0%
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%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	126,507.00	126,507.00	0.00	126,507.00	126,507.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,631,163.00	3,754,017.00	5,385,180.00	3,807,729.00	3,694,626.00	7,502,355.00	39.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	662,259.00	0.00	662,259.00	662,259.00	0.00	662,259.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		13,617,760.00	13,617,760.00		13,617,760.00	13,617,760.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	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			6,203,905.00	23,223,019.00	29,426,924.00	8,380,471.00	23,163,628.00	31,544,099.00	7.2%
TOTAL, REVENUES			263,943,010.00	98,917,580.00	362,860,590.00	266,852,082.00	96,786,955.00	363,639,037.00	0.2%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	96,821,526.00	28,723,660.00	125,545,186.00	93,632,960.00	27,436,357.00	121,069,317.00	-3.6%
Certificated Pupil Support Salaries		1200	3,656,746.00	15,573,348.00	19,230,094.00	10,073,877.00	10,373,270.00	20,447,147.00	6.3%
Certificated Supervisors' and Administrators' Salaries		1300	14,820,671.00	3,093,615.00	17,914,286.00	13,144,280.00	2,308,862.00	15,453,142.00	-13.7%
Other Certificated Salaries		1900	925,727.00	3,953,108.00	4,878,835.00	1,121,308.00	1,570,401.00	2,691,709.00	-44.8%
TOTAL, CERTIFICATED SALARIES			116,224,670.00	51,343,731.00	167,568,401.00	117,972,425.00	41,688,890.00	159,661,315.00	-4.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,545,156.00	14,712,741.00	16,257,897.00	1,404,243.00	15,111,802.00	16,516,045.00	1.6%
Classified Support Salaries		2200	11,430,825.00	8,795,357.00	20,226,182.00	11,550,364.00	9,254,992.00	20,805,356.00	2.9%
Classified Supervisors' and Administrators' Salaries		2300	2,795,148.00	2,331,694.00	5,126,842.00	2,371,959.00	1,752,721.00	4,124,680.00	-19.5%
Clerical, Technical and Office Salaries		2400	17,046,322.00	6,028,312.00	23,074,634.00	15,806,639.00	4,417,171.00	20,223,810.00	-12.4%
Other Classified Salaries		2900	1,713,368.00	11,432,665.00	13,146,033.00	1,587,923.00	11,469,422.00	13,057,345.00	-0.7%
TOTAL, CLASSIFIED SALARIES			34,530,819.00	43,300,769.00	77,831,588.00	32,721,128.00	42,006,108.00	74,727,236.00	-4.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	20,494,260.00	22,315,924.00	42,810,184.00	22,202,090.00	21,039,306.00	43,241,396.00	1.0%
PERS		3201-3202	8,685,780.00	11,234,875.00	19,920,655.00	9,113,706.00	11,485,478.00	20,599,184.00	3.4%
OASDI/Medicare/Alternative		3301-3302	4,276,836.00	4,229,827.00	8,506,663.00	4,196,307.00	3,857,620.00	8,053,927.00	-5.3%
Health and Welfare Benefits		3401-3402	1,630,586.00	937,637.00	2,568,223.00	1,501,896.00	794,803.00	2,296,699.00	-10.6%
Unemployment Insurance		3501-3502	75,533.00	48,201.00	123,734.00	58,989.00	59,772.00	118,761.00	-4.0%
Workers' Compensation		3601-3602	2,480,204.00	1,564,965.00	4,045,169.00	2,509,918.00	1,390,388.00	3,900,306.00	-3.6%
OPEB, Allocated		3701-3702	966,122.00	630,998.00	1,597,120.00	888,151.00	504,618.00	1,392,769.00	-12.8%
OPEB, Active Employees		3751-3752	732,866.00	473,272.00	1,206,138.00	922,955.00	795,636.00	1,718,591.00	42.5%
Other Employee Benefits		3901-3902	1,258,175.00	1,020,994.00	2,279,169.00	1,159,724.00	804,599.00	1,964,323.00	-13.8%
TOTAL, EMPLOYEE BENEFITS			40,600,362.00	42,456,693.00	83,057,055.00	42,553,736.00	40,732,220.00	83,285,956.00	0.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	1,127,610.00	1,127,610.00	0.00	1,127,610.00	1,127,610.00	0.0%
Books and Other Reference Materials		4200	131,913.00	270,745.00	402,658.00	83,949.00	185,876.00	269,825.00	-33.0%
Materials and Supplies		4300	2,687,317.00	7,043,681.00	9,730,998.00	2,384,155.00	3,934,961.00	6,319,116.00	-35.1%
Noncapitalized Equipment		4400	345,017.00	597,880.00	942,897.00	242,795.00	433,063.00	675,858.00	-28.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,164,247.00	9,039,916.00	12,204,163.00	2,710,899.00	5,681,510.00	8,392,409.00	-31.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	23,105,562.00	23,105,562.00	0.00	21,231,786.00	21,231,786.00	-8.1%
Travel and Conferences		5200	112,219.00	461,393.00	573,612.00	94,167.00	269,320.00	363,487.00	-36.6%
Dues and Memberships		5300	206,061.00	25,343.00	231,404.00	65,489.00	6,395.00	71,884.00	-68.9%
Insurance		5400 - 5450	1,249,865.00	0.00	1,249,865.00	999,865.00	0.00	999,865.00	-20.0%
Operations and Housekeeping Services		5500	4,210,441.00	1,691,609.00	5,902,050.00	4,210,441.00	1,678,262.00	5,888,703.00	-0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	794,923.00	410,642.00	1,205,565.00	709,541.00	720,149.00	1,429,690.00	18.6%
Transfers of Direct Costs		5710	(127,214.00)	127,214.00	0.00	(31,507.00)	31,507.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(3,754.00)	0.00	(3,754.00)	(3,600.00)	(2,000,000.00)	(2,003,600.00)	53.272.4%
Professional/Consulting Services and Operating Expenditures		5800	5,548,095.00	17,044,326.00	22,592,421.00	4,580,126.00	11,480,931.00	16,061,057.00	-28.9%
Communications		5900	1,389,586.00	972.00	1,390,558.00	1,094,586.00	913.00	1,095,499.00	-21.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,380,222.00	42,867,061.00	56,247,283.00	11,719,108.00	33,419,263.00	45,138,371.00	-19.8%

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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	13,526.00	13,526.00	0.00	87,279.00	87,279.00	545.3%
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	5,250.00	125,297.00	130,547.00	5,250.00	126,810.00	132,060.00	1.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,250.00	138,823.00	144,073.00	5,250.00	214,089.00	219,339.00	52.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	22,637.00	22,637.00	0.00	22,637.00	22,637.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	1,034,177.00	1,034,177.00	0.00	1,034,177.00	1,034,177.00	0.0%
Payments to County Offices		7142	14,593.00	0.00	14,593.00	14,593.00	0.00	14,593.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	4,525,230.00	0.00	4,525,230.00	4,525,230.00	0.00	4,525,230.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,539,823.00	1,056,814.00	5,596,637.00	4,539,823.00	1,056,814.00	5,596,637.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,622,349.00)	2,622,349.00	0.00	(2,367,476.00)	2,367,476.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(990,008.00)	0.00	(990,008.00)	(1,230,697.00)	0.00	(1,230,697.00)	24.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,612,357.00)	2,622,349.00	(990,008.00)	(3,598,173.00)	2,367,476.00	(1,230,697.00)	24.3%
TOTAL, EXPENDITURES			208,833,036.00	192,826,156.00	401,659,192.00	208,624,196.00	167,166,370.00	375,790,566.00	-6.4%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(66,757,904.00)	66,757,904.00	0.00	(68,160,471.00)	68,160,471.00	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			(66,757,904.00)	66,757,904.00	0.00	(68,160,471.00)	68,160,471.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(66,757,904.00)	66,757,904.00	0.00	(68,160,471.00)	68,160,471.00	0.00	0.0%

Description	Function 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)	
A. REVENUES									
1) LCFF Sources		8010-8099	247,811,993.00	1,894,167.00	249,706,160.00	248,544,499.00	1,894,167.00	250,438,666.00	0.3%
2) Federal Revenue		8100-8299	2,681,238.00	22,746,064.00	25,427,302.00	2,681,238.00	20,705,126.00	23,386,364.00	-8.0%
3) Other State Revenue		8300-8599	7,245,874.00	51,054,330.00	58,300,204.00	7,245,874.00	51,024,034.00	58,269,908.00	-0.1%
4) Other Local Revenue		8600-8799	6,203,905.00	23,223,019.00	29,426,924.00	8,380,471.00	23,163,628.00	31,544,099.00	7.2%
5) TOTAL, REVENUES			263,943,010.00	98,917,580.00	362,860,590.00	266,852,082.00	96,786,955.00	363,639,037.00	0.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		126,290,501.00	113,923,087.00	240,213,588.00	123,070,387.00	106,801,521.00	229,871,908.00	-4.3%
2) Instruction - Related Services	2000-2999		31,115,533.00	21,716,960.00	52,832,493.00	29,452,518.00	14,382,076.00	43,834,594.00	-17.0%
3) Pupil Services	3000-3999		11,195,336.00	36,862,547.00	48,057,883.00	19,368,521.00	28,763,555.00	48,132,076.00	0.2%
4) Ancillary Services	4000-4999		1,334,390.00	51,378.00	1,385,768.00	931,430.00	33,192.00	964,622.00	-30.4%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		17,213,729.00	4,615,501.00	21,829,230.00	14,153,414.00	3,223,529.00	17,376,943.00	-20.4%
8) Plant Services	8000-8999		17,143,724.00	14,599,869.00	31,743,593.00	17,108,103.00	12,905,683.00	30,013,786.00	-5.4%
9) Other Outgo	9000-9999	Except 7600-7699	4,539,823.00	1,056,814.00	5,596,637.00	4,539,823.00	1,056,814.00	5,596,637.00	0.0%
10) TOTAL, EXPENDITURES			208,833,036.00	192,826,156.00	401,659,192.00	208,624,196.00	167,166,370.00	375,790,566.00	-6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			55,109,974.00	(93,908,576.00)	(38,798,602.00)	58,227,886.00	(70,379,415.00)	(12,151,529.00)	-68.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(66,757,904.00)	66,757,904.00	0.00	(68,160,471.00)	68,160,471.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(66,757,904.00)	66,757,904.00	0.00	(68,160,471.00)	68,160,471.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,647,930.00)	(27,150,672.00)	(38,798,602.00)	(9,932,585.00)	(2,218,944.00)	(12,151,529.00)	-68.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		23,191,835.00	38,928,980.00	62,120,815.00	11,543,905.00	11,778,308.00	23,322,213.00	-62.5%
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)			23,191,835.00	38,928,980.00	62,120,815.00	11,543,905.00	11,778,308.00	23,322,213.00	-62.5%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,191,835.00	38,928,980.00	62,120,815.00	11,543,905.00	11,778,308.00	23,322,213.00	-62.5%
2) Ending Balance, June 30 (E + F1e)			11,543,905.00	11,778,308.00	23,322,213.00	1,611,320.00	9,559,364.00	11,170,684.00	-52.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		200,000.00	0.00	200,000.00	0.00	0.00	0.00	-100.0%
Stores	9712		3,044.93	0.00	3,044.93	0.00	0.00	0.00	-100.0%
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	11,778,308.00	11,778,308.00	0.00	9,776,050.00	9,776,050.00	-17.0%
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		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		12,049,776.00	0.00	12,049,776.00	11,273,759.00	0.00	11,273,759.00	-6.4%
Unassigned/Unappropriated Amount	9790		(708,915.93)	0.00	(708,915.93)	(9,662,439.00)	(216,686.00)	(9,879,125.00)	1,293.6%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	6,817,733.00	5,404,688.00
5810	Other Restricted Federal	5,814.00	0.00
6300	Lottery : Instructional Materials	152,650.00	0.00
6332	CA Community Schools Partnership Act - Implementation Grant	3,531,768.00	3,419,991.00
6383	Golden State Pathways Program	158,066.00	0.00
6547	Special Education Early Intervention Preschool Grant	0.00	126,932.00
7810	Other Restricted State	135,476.00	54,504.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	0.00	736,986.00
9010	Other Restricted Local	976,801.00	32,949.00
Total, Restricted Balance		11,778,308.00	9,776,050.00

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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	387,815.00	387,815.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			387,815.00	387,815.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			387,815.00	387,815.00	0.0%
2) Ending Balance, June 30 (E + F1e)			387,815.00	387,815.00	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	387,815.00	387,815.00	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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	387,814.55		
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			387,814.55		
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)			387,814.55		
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	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
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	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%
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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
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			0.00	0.00	0.0%
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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	387,815.00	387,815.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			387,815.00	387,815.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			387,815.00	387,815.00	0.0%
2) Ending Balance, June 30 (E + F1e)			387,815.00	387,815.00	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	387,815.00	387,815.00	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	387,815.00	387,815.00
Total, Restricted Balance		387,815.00	387,815.00

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	745,484.00	745,484.00	0.0%
3) Other State Revenue		8300-8599	3,340,098.00	3,367,776.00	0.8%
4) Other Local Revenue		8600-8799	2,620,869.00	1,931,000.00	-26.3%
5) TOTAL, REVENUES			6,706,451.00	6,044,260.00	-9.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,845,705.00	1,779,174.00	-3.6%
2) Classified Salaries		2000-2999	918,678.00	832,914.00	-9.3%
3) Employee Benefits		3000-3999	1,070,275.00	900,161.00	-15.9%
4) Books and Supplies		4000-4999	308,611.00	181,873.00	-41.1%
5) Services and Other Operating Expenditures		5000-5999	2,363,628.00	1,997,205.00	-15.5%
6) Capital Outlay		6000-6999	7,947.00	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	107,856.00	107,903.00	0.0%
9) TOTAL, EXPENDITURES			6,622,700.00	5,799,230.00	-12.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			83,751.00	245,030.00	192.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			83,751.00	245,030.00	192.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,368,454.00	1,452,205.00	6.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,368,454.00	1,452,205.00	6.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,368,454.00	1,452,205.00	6.1%
2) Ending Balance, June 30 (E + F1e)			1,452,205.00	1,697,235.00	16.9%
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	187,532.00	320,819.00	71.1%
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	1,264,673.00	1,376,416.00	8.8%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	138,556.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	155,577.53		
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	153.05		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	969,791.21		
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			1,264,078.58		
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	4,865.96		
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			4,865.96		
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)			1,259,212.62		
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	745,484.00	745,484.00	0.0%
TOTAL, FEDERAL REVENUE			745,484.00	745,484.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	859,672.00	850,000.00	-1.1%
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	2,308,164.00	2,308,164.00	0.0%
All Other State Revenue	All Other	8590	172,262.00	209,612.00	21.7%
TOTAL, OTHER STATE REVENUE			3,340,098.00	3,367,776.00	0.8%
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	0.00	23,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,620,869.00	1,908,000.00	-27.2%

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			2,620,869.00	1,931,000.00	-26.3%
TOTAL, REVENUES			6,706,451.00	6,044,260.00	-9.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	893,460.00	927,883.00	3.9%
Certificated Pupil Support Salaries		1200	64,616.00	87,000.00	34.6%
Certificated Supervisors' and Administrators' Salaries		1300	122,867.00	117,092.00	-4.7%
Other Certificated Salaries		1900	764,762.00	647,199.00	-15.4%
TOTAL, CERTIFICATED SALARIES			1,845,705.00	1,779,174.00	-3.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	48,146.00	43,306.00	-10.1%
Classified Support Salaries		2200	468,073.00	455,600.00	-2.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	389,209.00	324,008.00	-16.8%
Other Classified Salaries		2900	13,250.00	10,000.00	-24.5%
TOTAL, CLASSIFIED SALARIES			918,678.00	832,914.00	-9.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	513,835.00	499,311.00	-2.8%
PERS		3201-3202	286,271.00	228,224.00	-20.3%
OASDI/Medicare/Alternative		3301-3302	118,081.00	90,360.00	-23.5%
Health and Welfare Benefits		3401-3402	26,775.00	9,683.00	-63.8%
Unemployment Insurance		3501-3502	2,323.00	1,327.00	-42.9%
Workers' Compensation		3601-3602	51,235.00	43,346.00	-15.4%
OPEB, Allocated		3701-3702	32,716.00	6,032.00	-81.6%
OPEB, Active Employees		3751-3752	13,079.00	6,211.00	-52.5%
Other Employee Benefits		3901-3902	25,960.00	15,667.00	-39.6%
TOTAL, EMPLOYEE BENEFITS			1,070,275.00	900,161.00	-15.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	20,277.00	18,430.00	-9.1%
Materials and Supplies		4300	152,312.00	73,528.00	-51.7%
Noncapitalized Equipment		4400	136,022.00	89,915.00	-33.9%
TOTAL, BOOKS AND SUPPLIES			308,611.00	181,873.00	-41.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,777.00	12,460.00	15.6%
Dues and Memberships		5300	2,840.00	2,840.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	184,249.00	268,390.00	45.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,950.00	6,920.00	-0.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,162.00	1,100.00	-5.3%
Professional/Consulting Services and Operating Expenditures		5800	2,147,240.00	1,695,085.00	-21.1%
Communications		5900	10,410.00	10,410.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,363,628.00	1,997,205.00	-15.5%
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	7,947.00	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			7,947.00	0.00	-100.0%
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	107,856.00	107,903.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			107,856.00	107,903.00	0.0%
TOTAL, EXPENDITURES			6,622,700.00	5,799,230.00	-12.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	745,484.00	745,484.00	0.0%
3) Other State Revenue		8300-8599	3,340,098.00	3,367,776.00	0.8%
4) Other Local Revenue		8600-8799	2,620,869.00	1,931,000.00	-26.3%
5) TOTAL, REVENUES			6,706,451.00	6,044,260.00	-9.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,266,967.00	2,094,054.00	-7.6%
2) Instruction - Related Services	2000-2999		1,327,826.00	1,091,750.00	-17.8%
3) Pupil Services	3000-3999		2,331,012.00	1,836,097.00	-21.2%
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		107,856.00	107,903.00	0.0%
8) Plant Services	8000-8999		589,039.00	669,426.00	13.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,622,700.00	5,799,230.00	-12.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			83,751.00	245,030.00	192.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			83,751.00	245,030.00	192.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,368,454.00	1,452,205.00	6.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,368,454.00	1,452,205.00	6.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,368,454.00	1,452,205.00	6.1%
2) Ending Balance, June 30 (E + F1e)			1,452,205.00	1,697,235.00	16.9%
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					
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	1,264,673.00	1,376,416.00	8.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
6371	CalWORKs for ROCP or Adult Education	88,829.00	59,366.00
6391	Adult Education Program	93,118.00	135,304.00
9010	Other Restricted Local	5,585.00	126,149.00
Total, Restricted Balance		187,532.00	320,819.00

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	2,348,417.00	2,338,051.00	-0.4%
3) Other State Revenue		8300-8599	10,525,268.00	7,554,164.00	-28.2%
4) Other Local Revenue		8600-8799	186,831.00	97,000.00	-48.1%
5) TOTAL, REVENUES			13,060,516.00	9,989,215.00	-23.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,817,955.00	1,975,898.00	-29.9%
2) Classified Salaries		2000-2999	2,788,274.00	2,910,513.00	4.4%
3) Employee Benefits		3000-3999	2,110,418.00	1,918,444.00	-9.1%
4) Books and Supplies		4000-4999	175,430.00	124,456.00	-29.1%
5) Services and Other Operating Expenditures		5000-5999	2,133,427.00	1,746,857.00	-18.1%
6) Capital Outlay		6000-6999	3,448,565.00	730,038.00	-78.8%
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	438,349.00	583,009.00	33.0%
9) TOTAL, EXPENDITURES			13,912,418.00	9,989,215.00	-28.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(851,902.00)	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)			(851,902.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,286,524.00	2,434,622.00	-25.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,286,524.00	2,434,622.00	-25.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,286,524.00	2,434,622.00	-25.9%
2) Ending Balance, June 30 (E + F1e)					
			2,434,622.00	2,434,622.00	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					
			2,434,622.00	2,434,622.00	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					
			0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
			0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,659,232.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	4,108.71		
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	1,583.46		
4) Due from Grantor Government		9290	403,561.87		
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			2,068,486.58		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			2,068,486.58		
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	2,348,417.00	2,338,051.00	-0.4%
TOTAL, FEDERAL REVENUE			2,348,417.00	2,338,051.00	-0.4%
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	7,368,738.00	7,368,738.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,156,530.00	185,426.00	-94.1%
TOTAL, OTHER STATE REVENUE			10,525,268.00	7,554,164.00	-28.2%
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	0.00	32,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	2,027.00	0.00	-100.0%
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	184,804.00	65,000.00	-64.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			186,831.00	97,000.00	-48.1%
TOTAL, REVENUES			13,060,516.00	9,989,215.00	-23.5%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	1,790,325.00	1,651,942.00	-7.7%
Certificated Pupil Support Salaries		1200	561,776.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	465,854.00	323,956.00	-30.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,817,955.00	1,975,898.00	-29.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,938,613.00	2,284,626.00	17.8%
Classified Support Salaries		2200	152,843.00	139,528.00	-8.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	473,034.00	318,327.00	-32.7%
Other Classified Salaries		2900	223,784.00	168,032.00	-24.9%
TOTAL, CLASSIFIED SALARIES			2,788,274.00	2,910,513.00	4.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	651,643.00	506,446.00	-22.3%
PERS		3201-3202	812,950.00	875,587.00	7.7%
OASDI/Medicare/Alternative		3301-3302	278,176.00	269,200.00	-3.2%
Health and Welfare Benefits		3401-3402	82,922.00	55,691.00	-32.8%
Unemployment Insurance		3501-3502	3,009.00	2,483.00	-17.5%
Workers' Compensation		3601-3602	98,168.00	81,613.00	-16.9%
OPEB, Allocated		3701-3702	38,023.00	30,264.00	-20.4%
OPEB, Active Employees		3751-3752	61,653.00	35,056.00	-43.1%
Other Employee Benefits		3901-3902	83,874.00	62,104.00	-26.0%
TOTAL, EMPLOYEE BENEFITS			2,110,418.00	1,918,444.00	-9.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	3,105.00	3,105.00	0.0%
Materials and Supplies		4300	128,790.00	111,572.00	-13.4%
Noncapitalized Equipment		4400	43,535.00	9,779.00	-77.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			175,430.00	124,456.00	-29.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	20,523.00	1,094.00	-94.7%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	68,865.00	68,865.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,089.00	3,089.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,000.00	1,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,039,950.00	1,672,809.00	-18.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,133,427.00	1,746,857.00	-18.1%
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	2,731,186.00	730,038.00	-73.3%
Equipment		6400	717,379.00	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			3,448,565.00	730,038.00	-78.8%
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	438,349.00	583,009.00	33.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			438,349.00	583,009.00	33.0%
TOTAL, EXPENDITURES			13,912,418.00	9,989,215.00	-28.2%
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	2,348,417.00	2,338,051.00	-0.4%
3) Other State Revenue		8300-8599	10,525,268.00	7,554,164.00	-28.2%
4) Other Local Revenue		8600-8799	186,831.00	97,000.00	-48.1%
5) TOTAL, REVENUES			13,060,516.00	9,989,215.00	-23.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		7,499,453.00	7,430,895.00	-0.9%
2) Instruction - Related Services	2000-2999		1,503,279.00	952,313.00	-36.7%
3) Pupil Services	3000-3999		716,191.00	9,028.00	-98.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		438,349.00	583,009.00	33.0%
8) Plant Services	8000-8999		3,755,146.00	1,013,970.00	-73.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			13,912,418.00	9,989,215.00	-28.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(851,902.00)	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)			(851,902.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,286,524.00	2,434,622.00	-25.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,286,524.00	2,434,622.00	-25.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,286,524.00	2,434,622.00	-25.9%
2) Ending Balance, June 30 (E + F1e)			2,434,622.00	2,434,622.00	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	2,434,622.00	2,434,622.00	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
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	1.00	1.00
5059	Early Education: ARP California State Preschool Program One-time Stipend	207,600.00	207,600.00
6129	Early Education: Center-Based Reserve Account for Department of Social Services Programs	12,315.00	12,315.00
6130	Early Education: Center-Based Reserve Account	35,400.00	35,400.00
7810	Other Restricted State	1,897,402.00	1,897,402.00
9010	Other Restricted Local	281,904.00	281,904.00
Total, Restricted Balance		2,434,622.00	2,434,622.00

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	6,849,949.00	7,928,000.00	15.7%
3) Other State Revenue		8300-8599	6,341,114.00	5,158,000.00	-18.7%
4) Other Local Revenue		8600-8799	155,000.00	200,000.00	29.0%
5) TOTAL, REVENUES			13,346,063.00	13,286,000.00	-0.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,196,931.00	6,279,935.00	1.3%
3) Employee Benefits		3000-3999	2,444,331.00	2,434,090.00	-0.4%
4) Books and Supplies		4000-4999	8,169,457.00	6,647,982.00	-18.6%
5) Services and Other Operating Expenditures		5000-5999	873,737.00	85,400.00	-90.2%
6) Capital Outlay		6000-6999	159,537.00	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	443,804.00	539,785.00	21.6%
9) TOTAL, EXPENDITURES			18,287,797.00	15,987,192.00	-12.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,941,734.00)	(2,701,192.00)	-45.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions					
		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,941,734.00)	(2,701,192.00)	-45.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,955,651.00	4,013,917.00	-55.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,955,651.00	4,013,917.00	-55.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,955,651.00	4,013,917.00	-55.2%
2) Ending Balance, June 30 (E + F1e)					
			4,013,917.00	1,312,725.00	-67.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,450.00	0.00	-100.0%
Stores		9712	88,685.13	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
			3,922,781.87	1,312,725.00	-66.5%
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					
			0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
			0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,709,818.86		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	52,196.31		
c) in Revolving Cash Account		9130	2,450.00		
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	4,115.14		
4) Due from Grantor Government		9290	322,646.22		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	88,685.13		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			9,179,911.66		
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	124,858.06		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	120,911.98		
6) TOTAL, LIABILITIES			245,770.04		
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)			8,934,141.62		
FEDERAL REVENUE					
Child Nutrition Programs		8220	6,849,949.00	7,928,000.00	15.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,849,949.00	7,928,000.00	15.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	6,341,114.00	5,158,000.00	-18.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,341,114.00	5,158,000.00	-18.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	50,000.00	20,000.00	-60.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	100,000.00	180,000.00	80.0%
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	5,000.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			155,000.00	200,000.00	29.0%
TOTAL, REVENUES			13,346,063.00	13,286,000.00	-0.5%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	5,340,346.00	5,465,163.00	2.3%
Classified Supervisors' and Administrators' Salaries		2300	786,814.00	737,826.00	-6.2%
Clerical, Technical and Office Salaries		2400	69,771.00	76,946.00	10.3%
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			6,196,931.00	6,279,935.00	1.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	43,578.00	0.00	-100.0%
PERS		3201-3202	1,466,066.00	1,599,735.00	9.1%
OASDI/Medicare/Alternative		3301-3302	443,916.00	456,060.00	2.7%
Health and Welfare Benefits		3401-3402	78,201.00	67,230.00	-14.0%
Unemployment Insurance		3501-3502	3,160.00	3,221.00	1.9%
Workers' Compensation		3601-3602	102,208.00	105,514.00	3.2%
OPEB, Allocated		3701-3702	40,352.00	38,083.00	-5.6%
OPEB, Active Employees		3751-3752	113,334.00	46,980.00	-58.5%
Other Employee Benefits		3901-3902	153,516.00	117,267.00	-23.6%
TOTAL, EMPLOYEE BENEFITS			2,444,331.00	2,434,090.00	-0.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,378,264.00	730,482.00	-47.0%
Noncapitalized Equipment		4400	131,390.00	50,000.00	-61.9%
Food		4700	6,659,803.00	5,867,500.00	-11.9%
TOTAL, BOOKS AND SUPPLIES			8,169,457.00	6,647,982.00	-18.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12,819.00	70,000.00	446.1%
Dues and Memberships		5300	792.00	800.00	1.0%
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	805,564.00	5,600.00	-99.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,592.00	1,500.00	-5.8%
Professional/Consulting Services and Operating Expenditures		5800	52,970.00	7,500.00	-85.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			873,737.00	85,400.00	-90.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	159,537.00	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			159,537.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	443,804.00	539,785.00	21.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			443,804.00	539,785.00	21.6%
TOTAL, EXPENDITURES			18,287,797.00	15,987,192.00	-12.6%
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	6,849,949.00	7,928,000.00	15.7%
3) Other State Revenue		8300-8599	6,341,114.00	5,158,000.00	-18.7%
4) Other Local Revenue		8600-8799	155,000.00	200,000.00	29.0%
5) TOTAL, REVENUES			13,346,063.00	13,286,000.00	-0.5%
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		17,789,475.00	15,044,564.00	-15.4%
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		443,804.00	539,785.00	21.6%
8) Plant Services	8000-8999		54,518.00	402,843.00	638.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			18,287,797.00	15,987,192.00	-12.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,941,734.00)	(2,701,192.00)	-45.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,941,734.00)	(2,701,192.00)	-45.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,955,651.00	4,013,917.00	-55.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,955,651.00	4,013,917.00	-55.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,955,651.00	4,013,917.00	-55.2%
2) Ending Balance, June 30 (E + F1e)			4,013,917.00	1,312,725.00	-67.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,450.00	0.00	-100.0%
Stores		9712	88,685.13	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,922,781.87	1,312,725.00	-66.5%
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)	2,716,150.87	0.00
5316	Child Nutrition: COVID CARES Act Supplemental Meal Reimbursement	278,173.00	278,173.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	440,068.00	525,162.00
5340	Child Nutrition: CCFP Cash in Lieu of Commodities	122,149.00	143,149.00
5460	Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)	330,857.00	330,857.00
7027	Child Nutrition: COVID State Supplemental Meal Reimbursement	19,040.00	19,040.00
9010	Other Restricted Local	16,344.00	16,344.00
Total, Restricted Balance		3,922,781.87	1,312,725.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	20,000.00	5,000.00	-75.0%
5) TOTAL, REVENUES			20,000.00	5,000.00	-75.0%
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	196,577.00	128,200.00	-34.8%
5) Services and Other Operating Expenditures		5000-5999	158,422.00	44,813.00	-71.7%
6) Capital Outlay		6000-6999	113.00	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			355,112.00	173,013.00	-51.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(335,112.00)	(168,013.00)	-49.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(335,112.00)	(168,013.00)	-49.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	527,281.00	192,169.00	-63.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			527,281.00	192,169.00	-63.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			527,281.00	192,169.00	-63.6%
2) Ending Balance, June 30 (E + F1e)			192,169.00	24,156.00	-87.4%
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	192,169.00	24,156.00	-87.4%
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	281,912.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	(56.02)		
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			281,856.09		
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	16,959.46		
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			16,959.46		
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)			264,896.63		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	20,000.00	5,000.00	-75.0%
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			20,000.00	5,000.00	-75.0%
TOTAL, REVENUES			20,000.00	5,000.00	-75.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	43,127.00	5,000.00	-88.4%
Noncapitalized Equipment		4400	153,450.00	123,200.00	-19.7%
TOTAL, BOOKS AND SUPPLIES			196,577.00	128,200.00	-34.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,999.00	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	149,423.00	44,813.00	-70.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			158,422.00	44,813.00	-71.7%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	113.00	0.00	-100.0%
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			113.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			355,112.00	173,013.00	-51.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,000.00	5,000.00	-75.0%
5) TOTAL, REVENUES			20,000.00	5,000.00	-75.0%
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		355,112.00	173,013.00	-51.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			355,112.00	173,013.00	-51.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(335,112.00)	(168,013.00)	-49.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(335,112.00)	(168,013.00)	-49.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	527,281.00	192,169.00	-63.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			527,281.00	192,169.00	-63.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			527,281.00	192,169.00	-63.6%
2) Ending Balance, June 30 (E + F1e)			192,169.00	24,156.00	-87.4%
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	192,169.00	24,156.00	-87.4%
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	192,169.00	24,156.00
Total, Restricted Balance		192,169.00	24,156.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	65,992,965.00	1,150,000.00	-98.3%
5) TOTAL, REVENUES			65,992,965.00	1,150,000.00	-98.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,407,436.00	1,204,016.00	-14.5%
3) Employee Benefits		3000-3999	504,922.00	465,250.00	-7.9%
4) Books and Supplies		4000-4999	1,484,847.00	326,879.00	-78.0%
5) Services and Other Operating Expenditures		5000-5999	1,465,005.00	2,764,304.00	88.7%
6) Capital Outlay		6000-6999	100,187,938.00	16,894,291.00	-83.1%
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			105,050,148.00	21,654,740.00	-79.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(39,057,183.00)	(20,504,740.00)	-47.5%
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)			(39,057,183.00)	(20,504,740.00)	-47.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	93,545,998.00	54,488,815.00	-41.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			93,545,998.00	54,488,815.00	-41.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			93,545,998.00	54,488,815.00	-41.8%
2) Ending Balance, June 30 (E + F1e)			54,488,815.00	33,984,075.00	-37.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	54,488,815.00	33,984,075.00	-37.6%
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	101,016,586.63		
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	(17,826.16)		
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			100,998,760.47		
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	105,691.10		
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			105,691.10		
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)			100,893,069.37		
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	2,400,000.00	1,150,000.00	-52.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	63,592,965.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			65,992,965.00	1,150,000.00	-98.3%
TOTAL, REVENUES			65,992,965.00	1,150,000.00	-98.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	582,499.00	366,385.00	-37.1%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	508,265.00	535,603.00	5.4%
Clerical, Technical and Office Salaries		2400	86,806.00	72,418.00	-16.6%
Other Classified Salaries		2900	229,866.00	229,610.00	-0.1%
TOTAL, CLASSIFIED SALARIES			1,407,436.00	1,204,016.00	-14.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	40,838.00	0.00	-100.0%
PERS		3201-3202	311,514.00	329,468.00	5.8%
OASDI/Medicare/Alternative		3301-3302	88,970.00	90,736.00	2.0%
Health and Welfare Benefits		3401-3402	9,980.00	6,594.00	-33.9%
Unemployment Insurance		3501-3502	728.00	613.00	-15.8%
Workers' Compensation		3601-3602	23,856.00	19,983.00	-16.2%
OPEB, Allocated		3701-3702	9,395.00	6,231.00	-33.7%
OPEB, Active Employees		3751-3752	5,501.00	4,200.00	-23.7%
Other Employee Benefits		3901-3902	14,140.00	7,425.00	-47.5%
TOTAL, EMPLOYEE BENEFITS			504,922.00	465,250.00	-7.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	541,735.00	326,879.00	-39.7%
Noncapitalized Equipment		4400	943,112.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,484,847.00	326,879.00	-78.0%
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	375,951.00	156,742.00	-58.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	2,000,000.00	New
Professional/Consulting Services and Operating Expenditures		5800	1,089,054.00	607,562.00	-44.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,465,005.00	2,764,304.00	88.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	96,534,651.00	16,881,923.00	-82.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	2,500,219.00	12,368.00	-99.5%
Equipment Replacement		6500	1,153,068.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			100,187,938.00	16,894,291.00	-83.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			105,050,148.00	21,654,740.00	-79.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	0.00	0.00	0.0%
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			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	65,992,965.00	1,150,000.00	-98.3%
5) TOTAL, REVENUES			65,992,965.00	1,150,000.00	-98.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		105,050,148.00	21,654,740.00	-79.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			105,050,148.00	21,654,740.00	-79.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(39,057,183.00)	(20,504,740.00)	-47.5%
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)			(39,057,183.00)	(20,504,740.00)	-47.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	93,545,998.00	54,488,815.00	-41.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			93,545,998.00	54,488,815.00	-41.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			93,545,998.00	54,488,815.00	-41.8%
2) Ending Balance, June 30 (E + F1e)			54,488,815.00	33,984,075.00	-37.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	54,488,815.00	33,984,075.00	-37.6%
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	54,488,815.00	33,984,075.00
Total, Restricted Balance		54,488,815.00	33,984,075.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	2,761,606.00	1,400,000.00	-49.3%
5) TOTAL, REVENUES			2,761,606.00	1,400,000.00	-49.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	13,410.00	2,500.00	-81.4%
5) Services and Other Operating Expenditures		5000-5999	652,536.00	343,000.00	-47.4%
6) Capital Outlay		6000-6999	55,116,324.00	73,000.00	-99.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,676,100.00	5,033,928.00	36.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			59,458,370.00	5,452,428.00	-90.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(56,696,764.00)	(4,052,428.00)	-92.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(56,696,764.00)	(4,052,428.00)	-92.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	68,728,627.00	12,031,863.00	-82.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			68,728,627.00	12,031,863.00	-82.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			68,728,627.00	12,031,863.00	-82.5%
2) Ending Balance, June 30 (E + F1e)			12,031,863.00	7,979,435.00	-33.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,031,863.00	7,979,435.00	-33.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	25,354,102.53		
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	16,401,704.98		
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	(1,008.59)		
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			41,754,798.92		
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	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,000,000.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,000,000.00		
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)			38,754,798.92		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE				0.00	0.00
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	50,000.00	600,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	910,000.00	700,000.00
Other Local Revenue					
All Other Local Revenue			8699	1,801,606.00	100,000.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE				2,761,606.00	1,400,000.00
TOTAL, REVENUES				2,761,606.00	1,400,000.00
CERTIFICATED SALARIES					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES				0.00	0.00
CLASSIFIED SALARIES					
Classified Support Salaries			2200	0.00	0.00

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	13,410.00	2,500.00	-81.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,410.00	2,500.00	-81.4%
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	122,036.00	76,000.00	-37.7%
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	530,500.00	267,000.00	-49.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			652,536.00	343,000.00	-47.4%
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	54,970,534.00	73,000.00	-99.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	145,790.00	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			55,116,324.00	73,000.00	-99.9%
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	2,110,690.00	3,798,408.00	80.0%
Other Debt Service - Principal		7439	1,565,410.00	1,235,520.00	-21.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,676,100.00	5,033,928.00	36.9%
TOTAL, EXPENDITURES			59,458,370.00	5,452,428.00	-90.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,761,606.00	1,400,000.00	-49.3%
5) TOTAL, REVENUES			2,761,606.00	1,400,000.00	-49.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		103,880.00	30,000.00	-71.1%
8) Plant Services	8000-8999		55,678,390.00	388,500.00	-99.3%
9) Other Outgo	9000-9999	Except 7600-7699	3,676,100.00	5,033,928.00	36.9%
10) TOTAL, EXPENDITURES			59,458,370.00	5,452,428.00	-90.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(56,696,764.00)	(4,052,428.00)	-92.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(56,696,764.00)	(4,052,428.00)	-92.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	68,728,627.00	12,031,863.00	-82.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			68,728,627.00	12,031,863.00	-82.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			68,728,627.00	12,031,863.00	-82.5%
2) Ending Balance, June 30 (E + F1e)			12,031,863.00	7,979,435.00	-33.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,031,863.00	7,979,435.00	-33.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	12,031,863.00	7,979,435.00
Total, Restricted Balance		12,031,863.00	7,979,435.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	400,000.00	0.00	-100.0%
5) TOTAL, REVENUES			400,000.00	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	571,244.00	0.00	-100.0%
6) Capital Outlay		6000-6999	26,280,726.00	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			26,851,970.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(26,451,970.00)	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)			(26,451,970.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,451,970.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,451,970.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,451,970.00	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					
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	19,783,195.87		
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	479.03		
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			19,783,674.90		
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)			19,783,674.90		
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	0.00	0.00	0.0%
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			0.00	0.00	0.0%
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	400,000.00	0.00	-100.0%
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			400,000.00	0.00	-100.0%
TOTAL, REVENUES			400,000.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
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	571,244.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			571,244.00	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	26,280,726.00	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			26,280,726.00	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			26,851,970.00	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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	400,000.00	0.00	-100.0%
5) TOTAL, REVENUES			400,000.00	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		26,851,970.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			26,851,970.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(26,451,970.00)	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)			(26,451,970.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,451,970.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,451,970.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,451,970.00	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					
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) LCFE 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	100,000.00	40,000.00	-60.0%
5) TOTAL, REVENUES			100,000.00	40,000.00	-60.0%
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	501,284.00	200,000.00	-60.1%
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			501,284.00	200,000.00	-60.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(401,284.00)	(160,000.00)	-60.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(401,284.00)	(160,000.00)	-60.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,541,185.00	1,139,901.00	-26.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,541,185.00	1,139,901.00	-26.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,541,185.00	1,139,901.00	-26.0%
2) Ending Balance, June 30 (E + F1e)			1,139,901.00	979,901.00	-14.0%
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	1,139,901.00	979,901.00	-14.0%
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	1,093,045.57		
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	26.70		
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			1,093,072.27		
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)			1,093,072.27		
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	100,000.00	40,000.00	-60.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100,000.00	40,000.00	-60.0%
TOTAL, REVENUES			100,000.00	40,000.00	-60.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
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	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	0.00	0.00	0.0%	
Communications		5900	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%	
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	501,284.00	200,000.00	-60.1%	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%	
Equipment		6400	0.00	0.00	0.0%	
Equipment Replacement		6500	0.00	0.00	0.0%	
Lease Assets		6600	0.00	0.00	0.0%	
Subscription Assets		6700	0.00	0.00	0.0%	
TOTAL, CAPITAL OUTLAY			501,284.00	200,000.00	-60.1%	
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				501,284.00	200,000.00	-60.1%
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
From: General Fund/CSSF			8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In			8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN				0.00	0.00	0.0%
INTERFUND TRANSFERS OUT						
To: General Fund/CSSF			7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund			7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out			7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT				0.00	0.00	0.0%
OTHER SOURCES/USES						
SOURCES						
Proceeds						
Proceeds from Disposal of Capital Assets			8953	0.00	0.00	0.0%
Other Sources						
Transfers from Funds of Lapsed/Reorganized LEAs			8965	0.00	0.00	0.0%
Long-Term Debt Proceeds						
Proceeds from Certificates of Participation			8971	0.00	0.00	0.0%
Proceeds from Leases			8972	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,000.00	40,000.00	-60.0%
5) TOTAL, REVENUES			100,000.00	40,000.00	-60.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		501,284.00	200,000.00	-60.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			501,284.00	200,000.00	-60.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(401,284.00)	(160,000.00)	-60.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(401,284.00)	(160,000.00)	-60.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,541,185.00	1,139,901.00	-26.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,541,185.00	1,139,901.00	-26.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,541,185.00	1,139,901.00	-26.0%
2) Ending Balance, June 30 (E + F1e)			1,139,901.00	979,901.00	-14.0%
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	1,139,901.00	979,901.00	-14.0%
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	1,139,901.00	979,901.00
Total, Restricted Balance		1,139,901.00	979,901.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	136,800.00	136,800.00	0.0%
4) Other Local Revenue		8600-8799	45,161,118.00	44,849,766.00	-0.7%
5) TOTAL, REVENUES			45,297,918.00	44,986,566.00	-0.7%
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	37,735,545.00	57,986,566.00	53.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			37,735,545.00	57,986,566.00	53.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,562,373.00	(13,000,000.00)	-271.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	49,641,457.00	0.00	-100.0%
b) Uses		7630-7699	46,814,560.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,826,897.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,389,270.00	(13,000,000.00)	-225.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,160,308.00	51,549,578.00	25.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,160,308.00	51,549,578.00	25.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,160,308.00	51,549,578.00	25.2%
2) Ending Balance, June 30 (E + F1e)			51,549,578.00	38,549,578.00	-25.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	51,549,578.00	38,549,578.00	-25.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	51,033,677.22		
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			51,033,677.22		
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)			51,033,677.22		
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	136,800.00	136,800.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			136,800.00	136,800.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	41,820,718.00	41,509,366.00	-0.7%
Unsecured Roll		8612	1,238,100.00	1,238,100.00	0.0%
Prior Years' Taxes		8613	314,300.00	314,300.00	0.0%
Supplemental Taxes		8614	706,300.00	706,300.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	1,081,700.00	1,081,700.00	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			45,161,118.00	44,849,766.00	-0.7%
TOTAL, REVENUES			45,297,918.00	44,986,566.00	-0.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	8,084,088.00	27,480,176.00	239.9%
Bond Interest and Other Service Charges		7434	29,651,457.00	30,506,390.00	2.9%
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)			37,735,545.00	57,986,566.00	53.7%
TOTAL, EXPENDITURES			37,735,545.00	57,986,566.00	53.7%
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	49,641,457.00	0.00	-100.0%
(c) TOTAL, SOURCES			49,641,457.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	46,814,560.00	0.00	-100.0%
(d) TOTAL, USES			46,814,560.00	0.00	-100.0%
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)			2,826,897.00	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	136,800.00	136,800.00	0.0%
4) Other Local Revenue		8600-8799	45,161,118.00	44,849,766.00	-0.7%
5) TOTAL, REVENUES			45,297,918.00	44,986,566.00	-0.7%
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	37,735,545.00	57,986,566.00	53.7%
10) TOTAL, EXPENDITURES			37,735,545.00	57,986,566.00	53.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			7,562,373.00	(13,000,000.00)	-271.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	49,641,457.00	0.00	-100.0%
b) Uses		7630-7699	46,814,560.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,826,897.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,389,270.00	(13,000,000.00)	-225.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,160,308.00	51,549,578.00	25.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,160,308.00	51,549,578.00	25.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,160,308.00	51,549,578.00	25.2%
2) Ending Balance, June 30 (E + F1e)			51,549,578.00	38,549,578.00	-25.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	51,549,578.00	38,549,578.00	-25.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	51,549,578.00	38,549,578.00
Total, Restricted Balance		51,549,578.00	38,549,578.00

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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES					
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 Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
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 NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	693,479.00	693,479.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			693,479.00	693,479.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			693,479.00	693,479.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			693,479.00	693,479.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	693,479.00	693,479.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	715,613.75		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	(549.52)		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			715,064.23		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			715,064.23		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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%
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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%
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%
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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER FINANCING SOURCES/USES (a + 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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		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, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
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 NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	693,479.00	693,479.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			693,479.00	693,479.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			693,479.00	693,479.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			693,479.00	693,479.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	693,479.00	693,479.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	693,479.00	693,479.00
Total, Restricted Net Position		693,479.00	693,479.00

Budget, July 1
General Fund
Multiyear Projections
Unrestricted

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	248,544,499.00	2.26%	254,158,404.00	1.89%	258,960,193.00
2. Federal Revenues	8100-8299	2,681,238.00	0.00%	2,681,238.00	0.00%	2,681,238.00
3. Other State Revenues	8300-8599	7,245,874.00	0.00%	7,245,874.00	0.00%	7,245,874.00
4. Other Local Revenues	8600-8799	8,380,471.00	0.00%	8,380,471.00	0.00%	8,380,471.00
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	(68,160,471.00)	4.10%	(70,951,800.00)	4.14%	(73,886,279.00)
6. Total (Sum lines A1 thru A5c)		198,691,611.00	1.42%	201,514,187.00	0.93%	203,381,497.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				117,972,425.00		118,436,995.00
b. Step & Column Adjustment				940,120.00		728,783.00
c. Cost-of-Living Adjustment				(475,550.00)		
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	117,972,425.00	0.39%	118,436,995.00	0.62%	119,165,778.00
2. Classified Salaries						
a. Base Salaries				32,721,128.00		32,799,955.00
b. Step & Column Adjustment				78,827.00		171,181.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	32,721,128.00	0.24%	32,799,955.00	0.52%	32,971,136.00
3. Employee Benefits	3000-3999	42,553,736.00	-2.18%	41,624,368.00	1.42%	42,214,479.00
4. Books and Supplies	4000-4999	2,710,899.00	0.00%	2,710,899.00	0.00%	2,710,899.00
5. Services and Other Operating Expenditures	5000-5999	11,719,108.00	2.46%	12,007,302.00	1.84%	12,228,349.00
6. Capital Outlay	6000-6999	5,250.00	0.00%	5,250.00	0.00%	5,250.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,539,823.00	0.00%	4,539,823.00	0.00%	4,539,823.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,598,173.00)	0.00%	(3,598,173.00)	0.00%	(3,598,173.00)
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)		208,624,196.00	-0.05%	208,526,419.00	0.82%	210,237,541.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(9,932,585.00)		(7,012,232.00)		(6,856,044.00)

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)		11,543,905.00		1,611,320.00		(5,400,912.00)
2. Ending Fund Balance (Sum lines C and D1)		1,611,320.00		(5,400,912.00)		(12,256,956.00)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		203,000.00		203,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,273,759.00		11,333,170.00		11,498,808.00
2. Unassigned/Unappropriated	9790	(9,662,439.00)		(16,937,082.00)		(23,958,764.00)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,611,320.00		(5,400,912.00)		(12,256,956.00)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	11,273,759.00		11,333,170.00		11,498,808.00
c. Unassigned/Unappropriated	9790	(9,662,439.00)		(16,937,082.00)		(23,958,764.00)
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		1,611,320.00		(5,603,912.00)		(12,459,956.00)
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Reduction in certificated salaries in 2026-27 is for a reduction in Prep FTE in currently vacant positions						

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	1,894,167.00	0.00%	1,894,167.00	0.00%	1,894,167.00
2. Federal Revenues	8100-8299	20,705,126.00	-1.00%	20,497,253.00	0.00%	20,497,253.00
3. Other State Revenues	8300-8599	51,024,034.00	-3.22%	49,382,459.00	-7.07%	45,890,595.00
4. Other Local Revenues	8600-8799	23,163,628.00	0.00%	23,163,628.00	0.00%	23,163,628.00
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	68,160,471.00	4.10%	70,951,800.00	4.14%	73,886,279.00
6. Total (Sum lines A1 thru A5c)		164,947,426.00	0.57%	165,889,307.00	-0.34%	165,331,922.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				41,688,890.00		42,017,533.00
b. Step & Column Adjustment				328,643.00		249,282.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	41,688,890.00	0.79%	42,017,533.00	0.59%	42,266,815.00
2. Classified Salaries						
a. Base Salaries				42,006,108.00		42,200,280.00
b. Step & Column Adjustment				194,172.00		178,791.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	42,006,108.00	0.46%	42,200,280.00	0.42%	42,379,071.00
3. Employee Benefits	3000-3999	40,732,220.00	-1.26%	40,219,159.00	1.31%	40,744,270.00
4. Books and Supplies	4000-4999	5,681,510.00	-0.79%	5,636,466.00	0.00%	5,636,466.00
5. Services and Other Operating Expenditures	5000-5999	33,419,263.00	6.37%	35,549,548.00	8.04%	38,406,497.00
6. Capital Outlay	6000-6999	214,089.00	-7.22%	198,639.00	0.00%	198,639.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,056,814.00	0.00%	1,056,814.00	0.00%	1,056,814.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,367,476.00	0.00%	2,367,476.00	0.00%	2,367,476.00
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)		167,166,370.00	1.24%	169,245,915.00	2.25%	173,056,048.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,218,944.00)		(3,356,608.00)		(7,724,126.00)

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)		11,778,308.00		9,559,364.00		6,202,756.00
2. Ending Fund Balance (Sum lines C and D1)		9,559,364.00		6,202,756.00		(1,521,370.00)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	9,776,050.00		9,025,846.00		6,261,331.00
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	(216,686.00)		(2,823,090.00)		(7,782,701.00)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,559,364.00		6,202,756.00		(1,521,370.00)
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.						
In 2026-27 the districts federal programs are projected to exceed available resources by \$467,648; State programs are projected to exceed available resources by \$740,331 and local programs by \$1,607,905. Federal and state program deficits are due to both expiring grants as well as funding failing to keep up with step and column and other inflationary impacts. In 2027-28 the deficits compound with those projected for the prior year and are also increased for the expiration of available resources for the California Community Schools Partnership Program, and K-12 SWP.						

Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

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	250,438,666.00	2.24%	256,052,571.00	1.88%	260,854,360.00
2. Federal Revenues	8100-8299	23,386,364.00	-0.89%	23,178,491.00	0.00%	23,178,491.00
3. Other State Revenues	8300-8599	58,269,908.00	-2.82%	56,628,333.00	-6.17%	53,136,469.00
4. Other Local Revenues	8600-8799	31,544,099.00	0.00%	31,544,099.00	0.00%	31,544,099.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		363,639,037.00	1.04%	367,403,494.00	0.36%	368,713,419.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				159,661,315.00		160,454,528.00
b. Step & Column Adjustment				1,268,763.00		978,065.00
c. Cost-of-Living Adjustment				(475,550.00)		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	159,661,315.00	0.50%	160,454,528.00	0.61%	161,432,593.00
2. Classified Salaries						
a. Base Salaries				74,727,236.00		75,000,235.00
b. Step & Column Adjustment				272,999.00		349,972.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	74,727,236.00	0.37%	75,000,235.00	0.47%	75,350,207.00
3. Employee Benefits	3000-3999	83,285,956.00	-1.73%	81,843,527.00	1.36%	82,958,749.00
4. Books and Supplies	4000-4999	8,392,409.00	-0.54%	8,347,365.00	0.00%	8,347,365.00
5. Services and Other Operating Expenditures	5000-5999	45,138,371.00	5.36%	47,556,850.00	6.47%	50,634,846.00
6. Capital Outlay	6000-6999	219,339.00	-7.04%	203,889.00	0.00%	203,889.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,596,637.00	0.00%	5,596,637.00	0.00%	5,596,637.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,230,697.00)	0.00%	(1,230,697.00)	0.00%	(1,230,697.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		375,790,566.00	0.53%	377,772,334.00	1.46%	383,293,589.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(12,151,529.00)		(10,368,840.00)		(14,580,170.00)

Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

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)		23,322,213.00		11,170,684.00		801,844.00
2. Ending Fund Balance (Sum lines C and D1)		11,170,684.00		801,844.00		(13,778,326.00)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		203,000.00		203,000.00
b. Restricted	9740	9,776,050.00		9,025,846.00		6,261,331.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,273,759.00		11,333,170.00		11,498,808.00
2. Unassigned/Unappropriated	9790	(9,879,125.00)		(19,760,172.00)		(31,741,465.00)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,170,684.00		801,844.00		(13,778,326.00)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	11,273,759.00		11,333,170.00		11,498,808.00
c. Unassigned/Unappropriated	9790	(9,662,439.00)		(16,937,082.00)		(23,958,764.00)
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(216,686.00)		(2,823,090.00)		(7,782,701.00)
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)		1,394,634.00		(8,427,002.00)		(20,242,657.00)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		0.37%		-2.23%		-5.28%
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)						
		15,703.53		15,469.42		15,312.49
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		375,790,566.00		377,772,334.00		383,293,589.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		375,790,566.00		377,772,334.00		383,293,589.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		11,273,716.98		11,333,170.02		11,498,807.67
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)						
		11,273,716.98		11,333,170.02		11,498,807.67
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		NO		NO		NO

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):	15,704	
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	18,128	18,121		
Charter School				
Total ADA	18,128	18,121	0.0%	Met
Second Prior Year (2023-24)				
District Regular	16,149	17,168		
Charter School				
Total ADA	16,149	17,168	N/A	Met
First Prior Year (2024-25)				
District Regular	16,324	16,285		
Charter School		0		
Total ADA	16,324	16,285	0.2%	Met
Budget Year (2025-26)				
District Regular	15,906			
Charter School	0			
Total ADA	15,906			

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	17,509	20,517		
Charter School				
Total Enrollment	17,509	20,517	N/A	Met
Second Prior Year (2023-24)				
District Regular	17,643	20,193		
Charter School				
Total Enrollment	17,643	20,193	N/A	Met
First Prior Year (2024-25)				
District Regular	17,358	17,355		
Charter School				
Total Enrollment	17,358	17,355	0.0%	Met
Budget Year (2025-26)				
District Regular	17,157			
Charter School				
Total Enrollment	17,157			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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	16,045	20,517	
Charter School		0	
Total ADA/Enrollment	16,045	20,517	78.2%
Second Prior Year (2023-24)			
District Regular	16,149	20,193	
Charter School	0		
Total ADA/Enrollment	16,149	20,193	80.0%
First Prior Year (2024-25)			
District Regular	15,924	17,355	
Charter School			
Total ADA/Enrollment	15,924	17,355	91.8%
Historical Average Ratio:			83.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			83.8%

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	15,704	17,157		
Charter School	0			
Total ADA/Enrollment	15,704	17,157	91.5%	Not Met
1st Subsequent Year (2026-27)				
District Regular	15,469	16,903		
Charter School				
Total ADA/Enrollment	15,469	16,903	91.5%	Not Met
2nd Subsequent Year (2027-28)				
District Regular	15,312	16,732		
Charter School				
Total ADA/Enrollment	15,312	16,732	91.5%	Not Met

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

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

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

Explanation:
(required if NOT met)

The historical ratio measures district ADA against combined district and charter enrollment. The district's ratio of ADA to Enrollment for 2022-23 was 89.16%, for 2023-24 91.61% and for 2024-25 91.76%. The ADA has been conservatively projected for the budget and multi-year projection at a rate below that experienced in either 2024-25 or 2023-24

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)	16,285.62	15,906.91	15,796.58	15,567.27
b. Prior Year ADA (Funded)		16,285.62	15,906.91	15,796.58
c. Difference (Step 1a minus Step 1b)		(378.71)	(110.33)	(229.31)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(2.33%)	(.69%)	(1.45%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		246,128,681.00	248,544,499.00	254,158,404.00
b1. COLA percentage		2.30%	3.20%	3.42%
b2. COLA amount (proxy for purposes of this criterion)		5,660,959.66	7,953,423.97	8,692,217.42
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		2.30%	3.20%	3.42%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		(.03%)	2.51%	1.97%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-1.03% to 0.97%	1.51% to 3.51%	0.97% to 2.97%

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)	98,083,266.00	100,717,281.00		
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)	258,261,351.00	261,296,714.00	267,371,896.00	272,741,763.00
District's Projected Change in LCFF Revenue:		1.18%	2.33%	2.01%
LCFF Revenue Standard		-1.03% to 0.97%	1.51% to 3.51%	0.97% to 2.97%
Status:		Not 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 NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

The district's total LCFF entitlement is projected to increased by 0.98% in 2025-26, however, In-Lieu taxes to Charter schools are projected to grow by 5% and as a result so does State aid to backfill the district. This criterion does not include the In-lieu transfer.

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.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio	
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures	
Third Prior Year (2022-23)	190,149,908.26	209,308,514.18	90.8%	
Second Prior Year (2023-24)	180,749,401.42	197,467,785.15	91.5%	
First Prior Year (2024-25)	191,355,851.00	208,833,036.00	91.6%	
	Historical Average Ratio:		91.3%	
		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):		88.3% to 94.3%	88.3% to 94.3%	88.3% to 94.3%

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		Status
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures		
Budget Year (2025-26)	193,247,289.00	208,624,196.00	92.6%		Met
1st Subsequent Year (2026-27)	192,861,318.00	208,526,419.00	92.5%		Met
2nd Subsequent Year (2027-28)	194,351,393.00	210,237,541.00	92.4%		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):	(.03%)	2.51%	1.97%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.03% to 9.97%	-7.49% to 12.51%	-8.03% to 11.97%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.03% to 4.97%	-2.49% to 7.51%	-3.03% to 6.97%

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)	25,427,302.00		
Budget Year (2025-26)	23,386,364.00	(8.03%)	Yes
1st Subsequent Year (2026-27)	23,178,491.00	(.89%)	No
2nd Subsequent Year (2027-28)	23,178,491.00	0.00%	No

Explanation:
(required if Yes)

The Adopted Budget reflects the following reductions: \$0.95 million Title IVB, \$0.53 million Full Service Community Schools, \$0.33 million Refugee School Impact, \$0.15 million ARP Homeless, \$0.14m Special Education, \$0.1 million Promise Neighborhood; \$0.05 million other federal programs and an increase of \$0.2 million in CSI.

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

First Prior Year (2024-25)	58,300,204.00		
Budget Year (2025-26)	58,269,908.00	(.05%)	No
1st Subsequent Year (2026-27)	56,628,333.00	(2.82%)	Yes
2nd Subsequent Year (2027-28)	53,136,469.00	(6.17%)	Yes

Explanation:
(required if Yes)

The Adopted Budget multi-year projection reflects the following reductions in 2026-27: \$0.9 million CA Community Schools Partnership Program, \$0.6 million in CA Learning Communities, \$0.1 million in Cal New program. In 2027-28 the district projects additional reductions of \$3 million in CA Community Schools Partnership Program and \$0.5 million in K12 SWP

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

First Prior Year (2024-25)	29,426,924.00		
Budget Year (2025-26)	31,544,099.00	7.19%	Yes
1st Subsequent Year (2026-27)	31,544,099.00	0.00%	No
2nd Subsequent Year (2027-28)	31,544,099.00	0.00%	No

Explanation:
(required if Yes)

The Adopted Budget reflects an increase of \$1.5 million for the Wellness Coach Employer Grant and \$0.7 million for the Component School Link program and unrestricted local revenues have been reduced \$75,000

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

First Prior Year (2024-25)	12,204,163.00		
Budget Year (2025-26)	8,392,409.00	(31.23%)	Yes
1st Subsequent Year (2026-27)	8,347,365.00	(.54%)	No
2nd Subsequent Year (2027-28)	8,347,365.00	0.00%	No

Explanation:

(required if Yes)

The Adopted Budget reflects a reduction of \$0.45 million in the unrestricted general fund; \$0.25 million in ELOP, \$0.23 million in federal programs to remove carry over, and an increase of \$1 million in Title I to be reallocated to personnel, \$1.3 million reduction in AMIMBG as the resource has been fully exhausted, \$0.55 million in Prop 28 Arts and Music as the funding is being redirected to personnel, \$0.3 million in LCFF Equity Multiplier - similarly redirected to personnel costs; \$0.11 million in other state programs to remove carry over, an increase in RMA of \$0.44 million, a reduction in SBHIP of \$0.52 million, YEP parent fees reduced \$0.43 million, Site Donations reduced \$0.35 million and all other local programs reduced \$0.73 million

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

First Prior Year (2024-25)	56,247,283.00		
Budget Year (2025-26)	45,138,371.00	(19.75%)	Yes
1st Subsequent Year (2026-27)	47,556,850.00	5.36%	No
2nd Subsequent Year (2027-28)	50,634,846.00	6.47%	No

Explanation:

(required if Yes)

Unrestricted services are reduced by \$1.7 million - Dues \$0.15m, Insurance \$0.25m, Contracted services \$1m, Communications \$0.3m. Restricted services are reduced \$9.4 million - \$2.4m in RMA to reflect a shift of FMOT costs to the Bond Fund and a reclass of services to supplies; Special Education \$1.9m for temporary aide contracts not specifically assigned to an IEP, \$1.1 m in Lottery Restricted to remove costs reclassified in 24-25, \$0.73 m AMIMBG, \$1.1 in Title IVB, \$1.35 m ELOP, \$0.4 m in other federal programs, \$0.6m in other state programs, \$0.4m YEP Parent Fees and \$0.2m in other locally funded programs.

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)	113,154,430.00		
Budget Year (2025-26)	113,200,371.00	.04%	Met
1st Subsequent Year (2026-27)	111,350,923.00	(1.63%)	Met
2nd Subsequent Year (2027-28)	107,859,059.00	(3.14%)	Met

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

First Prior Year (2024-25)	68,451,446.00		
Budget Year (2025-26)	53,530,780.00	(21.80%)	Not Met
1st Subsequent Year (2026-27)	55,904,215.00	4.43%	Met
2nd Subsequent Year (2027-28)	58,982,211.00	5.51%	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 MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Explanation:

Other State Revenue
(linked from 6B)

if NOT met)

Explanation:
Other Local Revenue
(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)

The Adopted Budget reflects a reduction of \$0.45 million in the unrestricted general fund; \$0.25 million in ELOP, \$0.23 million in federal programs to remove carry over, and an increase of \$1 million in Title 1 to be reallocated to personnel, \$1.3 million reduction in AMIMBG as the resource has been fully exhausted, \$0.55 million in Prop 28 Arts and Music as the funding is being redirected to personnel, \$0.3 million in LCFF Equity Multiplier - similarly redirected to personnel costs; \$0.11 million in other state programs to remove carry over, an increase in RMA of \$0.44 million, a reduction in SBHIP of \$0.52 million, YEP parent fees reduced \$0.43 million, Site Donations reduced \$0.35 million and all other local programs reduced \$0.73 million

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

Unrestricted services are reduced by \$1.7 million - Dues \$0.15m, Insurance \$0.25m, Contracted services \$1m, Communications \$0.3m. Restricted services are reduced \$9.4 million - \$2.4m in RMA to reflect a shift of FMOT costs to the Bond Fund and a reclass of services to supplies; Special Education \$1.9m for temporary aide contracts not specifically assigned to an IEP, \$1.1 m in Lottery Restricted to remove costs reclassified in 24-25, \$0.73 m AMIMBG, \$1.1 in Title IVB, \$1.35 m ELOP, \$0.4 m in other federal programs, \$0.6m in other state programs, \$0.4m YEP Parent Fees and \$0.2m in other locally funded programs,

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?

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)

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)	362,358,005.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	362,358,005.00	10,870,740.15	10,902,764.00	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:

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	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)	0.00	11,487,991.43	12,049,776.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	17,525,252.96	11,500,798.21	(708,915.93)
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(.52)	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	17,525,252.44	22,988,789.64	11,340,860.07
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	344,634,477.07	382,933,047.80	401,659,192.00
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)	344,634,477.07	382,933,047.80	401,659,192.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	5.1%	6.0%	2.8%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.7%	2.0%	.9%

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)	(3,574,127.58)	209,308,514.18	1.7%	Not Met
Second Prior Year (2023-24)	3,169,161.16	197,467,785.15	N/A	Met
First Prior Year (2024-25)	(11,647,930.00)	208,833,036.00	5.6%	Not Met
Budget Year (2025-26) (Information only)	(9,932,585.00)	208,624,196.00		

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation:
(required if NOT met)

The Board approved a fiscal stabilization plan in 2024-25, however additional deteriorations have now been identified and the work is underway to identify the size, scope and timing of a second budget stabilization plan.

9. CRITERION: Fund and Cash Balances

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2022-23)	23,325,706.00	23,596,800.99	N/A	Met
Second Prior Year (2023-24)	19,484,783.00	20,022,673.41	N/A	Met
First Prior Year (2024-25)	27,877,497.00	23,191,835.00	16.8%	Not Met
Budget Year (2025-26) (Information only)	11,543,905.00			

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 district had tremendous turnover in key staff at the time of budget development for 2024-25 and key budget controls were not in place resulting in significant costs being identified at year end closing for 2023-24 that had neither been encumbered nor budgeted. The deterioration in beginning fund balance contributed to the fiscal distress the district is now experiencing.

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)	10,354,170.00	Met

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

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

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

Explanation:
(required if NOT met)

--

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	15,704	15,469	15,312
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?
2. If you are the SELPA AU and are excluding special education pass-through funds:

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	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)	375,790,566.00	377,772,334.00	383,293,589.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	375,790,566.00	377,772,334.00	383,293,589.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	11,273,716.98	11,333,170.02	11,498,807.67
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)	11,273,716.98	11,333,170.02	11,498,807.67

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)	11,273,759.00	11,333,170.00	11,498,808.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	(9,662,439.00)	(16,937,082.00)	(23,958,764.00)
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(216,686.00)	(2,823,090.00)	(7,782,701.00)
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)	1,394,634.00	(8,427,002.00)	(20,242,657.00)
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	.37%	(2.23%)	(5.28%)
District's Reserve Standard (Section 10B, Line 7):	11,273,716.98	11,333,170.02	11,498,807.67
Status:	Not Met	Not Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

The Board approved a fiscal stabilization plan in 2024-25, however additional deteriorations have now been identified and the work is underway to identify the size, scope and timing of a second budget stabilization plan.

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?

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?

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?

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)?

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)	(66,757,904.00)			
Budget Year (2025-26)	(68,160,471.00)	1,402,567.00	2.1%	Met
1st Subsequent Year (2026-27)	(70,951,800.00)	2,791,329.00	4.1%	Met
2nd Subsequent Year (2027-28)	(73,886,279.00)	2,934,479.00	4.1%	Met

1b. Transfers In, General Fund *

First Prior Year (2024-25)	0.00			
Budget Year (2025-26)	0.00	0.00	0.0%	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	Met

1c. Transfers Out, General Fund *

First Prior Year (2024-25)	0.00			
Budget Year (2025-26)	0.00	0.00	0.0%	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:
(required if YES)

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)

General Obligation bond interest and principal payments are scheduled to increase in the current and both subsequent years. The increase in annual payments will be funded with ad valorem taxes.

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)

2 For the district's OPEB:
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

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

Certificated (HEA) unit members must reach age 55 and have 10 years of service for eligibility. Benefits are capped at Kaiser Region 1 single rate till age 65. After age 65 members hired before 1998 are eligible for continuing benefits. For all other bargaining units, members who have reached age 55 and have 10 years of district service are eligible to receive benefits capped at Kaiser Region 1 single rate till age 65. After 65 benefits are tied to medicare premiums until age 70. After age 70 the benefit is PEMCHA minimum only. The district has one employee receiving lifetime benefits.

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

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	1,285,288,899.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	1,285,288,899.00
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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	3,284,417.00	3,297,200.00	3,305,654.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	3,111,360.00	3,297,200.00	3,305,654.00
d. Number of retirees receiving OPEB benefits	2,787.00	2,787.00	2,787.00

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

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	1,158	1,083	1,077	1,077

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.

The last year settled was 2023-24. 2024-25 and the budget year remain unsettled.

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

1,645,807

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
---	---	---

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

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

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

Yes	Yes	Yes
1,368,183	1,376,037	1,376,037

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

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

Yes	Yes	Yes
1,206,757	1,134,940	875,373
.9%	.9%	.7%

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

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

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

Yes	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	969	834	830	55

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.

The last year settled was 2023-24. 2024-25 and the budget year remain unsettled.

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:	
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5. Salary settlement:

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (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	801,631		
		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
7.	Amount included for any tentative salary schedule increases	0	0	0
		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	
2.	Total cost of H&W benefits	768,523	797,227	797,227
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements

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:

--	--

Classified (Non-management) Step and Column Adjustments

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	333,430	244,538	313,470
3.	Percent change in step & column over prior year	.6%	.4%	.5%

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

1.	Are savings from attrition included in the budget and MYPs?	Yes	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	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	163	137	136	136

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

N/A

If Yes, complete question 2.

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

The last year settled was 2023-24. 2024-25 and the budget year remain unsettled.

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

Negotiations Settled

2. Salary settlement:

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

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")		

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

- 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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- 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?
2. Adoption date of the LCAP or an update to the LCAP.

Yes
Jun 25, 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.

<p>A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?</p>	No
<p>A2. Is the system of personnel position control independent from the payroll system?</p>	No
<p>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)</p>	Yes
<p>A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?</p>	No
<p>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?</p>	No
<p>A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?</p>	No
<p>A7. Is the district's financial system independent of the county office system?</p>	No
<p>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)</p>	Yes
<p>A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?</p>	Yes

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

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)	15,924.05	15,924.05	16,284.99	15,703.53	15,703.53	15,906.28
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)	15,924.05	15,924.05	16,284.99	15,703.53	15,703.53	15,906.28
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI	.63	.63	.63	.63	.63	.63
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)	.63	.63	.63	.63	.63	.63
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	15,924.68	15,924.68	16,285.62	15,704.16	15,704.16	15,906.91
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
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 B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
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. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
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. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			31,011,407.00	16,790,508.47	10,753,372.24	12,535,298.90	16,136,921.19	8,383,531.88	47,638,154.22	26,375,684.76
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		6,593,551.28	6,593,551.28	20,088,515.08	11,868,392.31	11,895,600.10	20,089,415.89	11,882,264.56	11,001,777.81
Property Taxes	8020-8079		162,143.76	3,232,810.07	2,737,371.31	46,635.41	107,153.00	25,569,371.44	5,601,060.89	20,096,153.14
Miscellaneous Funds	8080-8099		0.00	0.00	(2,518,716.43)	(982,370.69)	(1,715,103.40)	(857,551.70)	(751,203.63)	(264,112.91)
Federal Revenue	8100-8299		34,881.17	0.00	18,445.62	473,239.40	649,722.04	173,581.72	563,463.20	1,600,237.25
Other State Revenue	8300-8599		1,352,612.74	2,149,376.45	2,434,703.14	2,538,447.20	2,485,470.37	3,404,526.92	8,307,315.82	3,021,793.85
Other Local Revenue	8600-8799		935,485.29	1,453,112.56	3,339,449.37	2,570,522.46	2,625,707.54	4,706,825.61	2,236,004.36	2,880,513.71
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			9,078,674.24	13,428,850.36	26,099,768.09	16,514,866.09	16,048,549.65	53,086,169.88	27,838,905.20	38,336,362.85
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		3,032,884.95	3,118,671.94	14,961,508.88	15,142,343.53	15,123,768.68	230,844.61	30,157,424.73	15,199,431.21
Classified Salaries	2000-2999		4,086,032.30	6,350,776.40	6,101,907.97	6,097,303.26	6,158,581.12	7,347,065.19	6,119,245.76	6,104,683.29
Employee Benefits	3000-3999		2,098,010.01	3,107,637.96	6,340,705.87	6,346,917.01	6,332,839.61	2,023,143.56	10,395,249.55	6,343,336.18
Books and Supplies	4000-4999		45,173.91	785,575.18	858,141.81	516,868.78	350,892.75	293,567.91	192,118.79	325,720.64
Services	5000-5999		458,934.96	1,647,366.18	3,094,108.76	3,907,848.97	3,166,590.00	2,916,933.99	4,640,969.29	1,999,169.50
Capital Outlay	6000-6999		84,505.64	28,583.93	34,749.14	28,354.75	29,088.80	33,361.78	17,355.54	37,550.38
Other Outgo	7000-7499		505.00	505.00	909.00	1,132,216.50	909.00	1,132,216.50	24,630.00	(1,111.00)
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			9,806,046.77	15,039,116.59	31,392,031.43	33,171,852.80	31,162,669.96	13,977,133.54	51,546,993.66	30,008,780.20
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199		1,508,370.00	(393,959.00)	(685,540.00)	535,609.00	(490,894.00)	221,971.00	(8,999.00)	(132,380.00)
Accounts Receivable	9200-9299		2,914,133.00	892,627.00	759,730.00	5,189,025.00	2,851,625.00	4,910,311.00	(3,384,064.00)	1,907,315.00
Due From Other Funds	9310		3,000,000.00		(3,000,000.00)					
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	7,422,503.00	498,668.00	(2,925,810.00)	5,724,634.00	2,360,731.00	5,132,282.00	(3,393,063.00)	1,774,935.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		20,916,029.00	4,925,538.00				4,986,696.00	(5,838,682.00)	(1,160,347.00)
Due To Other Funds	9610									
Current Loans	9640				(10,000,000.00)	(15,000,000.00)	(5,000,000.00)			
Unearned Revenues	9650					466,025.00	0.00			
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	20,916,029.00	4,925,538.00	(10,000,000.00)	(14,533,975.00)	(5,000,000.00)	4,986,696.00	(5,838,682.00)	(1,160,347.00)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(13,493,526.00)	(4,426,870.00)	7,074,190.00	20,258,609.00	7,360,731.00	145,586.00	2,445,619.00	2,935,282.00
E. NET INCREASE/DECREASE (B - C + D)			(14,220,898.53)	(6,037,136.23)	1,781,926.66	3,601,622.29	(7,753,389.31)	39,254,622.34	(21,262,469.46)	11,262,864.65
F. ENDING CASH (A + E)			16,790,508.47	10,753,372.24	12,535,298.90	16,136,921.19	8,383,531.88	47,638,154.22	26,375,684.76	37,638,549.41
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		37,638,549.41	38,104,416.78	23,283,060.57	12,399,028.75				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	18,644,403.94	12,671,758.14	11,001,777.81	11,861,476.05	6,386,948.75		160,579,433.00	160,579,433.00
Property Taxes	8020-8079	2,195,878.35	22,710,849.95	5,221,035.62	13,036,818.06			100,717,281.00	100,717,281.00
Miscellaneous Funds	8080-8099	(1,740,734.89)	(1,740,735.95)	(786,275.79)	498,757.39			(10,858,048.00)	(10,858,048.00)
Federal Revenue	8100-8299	4,029,527.60	795,757.40	666,278.56	392,913.29	13,988,316.75		23,386,364.00	23,386,364.00
Other State Revenue	8300-8599	7,451,967.77	2,563,323.76	3,025,392.94	16,110,536.72	3,424,440.32		58,269,908.00	58,269,908.00
Other Local Revenue	8600-8799	1,780,723.19	3,491,360.53	3,857,478.39	1,666,915.99			31,544,099.00	31,544,099.00
Interfund Transfers In	8900-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		32,361,765.96	40,492,313.83	22,985,687.53	43,567,417.50	23,799,705.82	0.00	363,639,037.00	363,639,037.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	15,228,877.18	14,758,081.07	14,697,230.72	18,010,247.50	0.00		159,661,315.00	159,661,315.00
Classified Salaries	2000-2999	6,122,411.25	5,949,899.26	6,347,248.55	7,942,081.65			74,727,236.00	74,727,236.00
Employee Benefits	3000-3999	6,383,988.17	6,217,582.57	6,261,474.10	21,435,071.41			83,285,956.00	83,285,956.00
Books and Supplies	4000-4999	458,486.95	193,752.44	911,724.77	3,460,385.07			8,392,409.00	8,392,409.00
Services	5000-5999	4,197,643.08	2,220,603.47	3,572,264.59	5,393,407.20	7,922,531.01		45,138,371.00	45,138,371.00
Capital Outlay	6000-6999	20,373.71	(118,109.77)	0.00	23,525.10			219,339.00	219,339.00
Other Outgo	7000-7499	1,123,396.25	(1,111.00)	1,493.62	(990,008.00)	1,941,389.13		4,365,940.00	4,365,940.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		33,535,176.59	29,220,698.04	31,791,436.35	55,274,709.93	9,863,920.14	0.00	375,790,566.00	375,790,566.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	(415,695.00)	0.00	(835,384.00)	1,113,846.00			416,945.00	
Accounts Receivable	9200-9299	280,898.00	3,731,358.00	(708,924.00)	449,451.00	(23,799,705.00)		(4,006,220.00)	
Due From Other Funds	9310					(240,689.00)		(240,689.00)	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		(134,797.00)	3,731,358.00	(1,544,308.00)	1,563,297.00	(24,040,394.00)	0.00	(3,829,964.00)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(1,774,075.00)	(175,670.00)	0.00	(731,850.00)	(10,104,609.00)		11,043,030.00	
Due To Other Funds	9610							0.00	
Current Loans	9640		30,000,000.00					0.00	
Unearned Revenues	9650			533,975.00	(982,133.00)			17,867.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(1,774,075.00)	29,824,330.00	533,975.00	(1,713,983.00)	(10,104,609.00)	0.00	11,060,897.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		1,639,278.00	(26,092,972.00)	(2,078,283.00)	3,277,280.00	(13,935,785.00)	0.00	(14,890,861.00)	
E. NET INCREASE/DECREASE (B - C + D)		465,867.37	(14,821,356.21)	(10,884,031.82)	(8,430,012.43)	.68	0.00	(27,042,390.00)	(12,151,529.00)
F. ENDING CASH (A + E)		38,104,416.78	23,283,060.57	12,399,028.75	3,969,016.32				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,969,017.00	

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	167,568,401.00	301	0.00	303	167,568,401.00	305	2,881,530.00		307	164,686,871.00	309
2000 - Classified Salaries	77,831,588.00	311	0.00	313	77,831,588.00	315	7,173,963.00		317	70,657,625.00	319
3000 - Employee Benefits	83,057,055.00	321	1,607,105.00	323	81,449,950.00	325	2,797,419.00		327	78,652,531.00	329
4000 - Books, Supplies Equip Replace. (6500)	12,204,163.00	331	40,480.00	333	12,163,683.00	335	1,773,348.00		337	10,390,335.00	339
5000 - Services . . . & 7300 - Indirect Costs	55,257,275.00	341	520,150.00	343	54,737,125.00	345	27,011,143.00		347	27,725,982.00	349
TOTAL					393,750,747.00	365			TOTAL	352,113,344.00	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	125,299,100.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	16,257,897.00	380
3. STRS.	3101 & 3102	32,464,397.00	382
4. PERS.	3201 & 3202	7,306,604.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	4,077,698.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	1,572,314.00	385
7. Unemployment Insurance.	3501 & 3502	76,964.00	390
8. Workers' Compensation Insurance.	3601 & 3602	2,519,320.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	725,269.00	
10. Other Benefits (EC 22310).	3901 & 3902	1,432,486.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		191,732,049.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		8,774.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		1,400,126.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		190,323,149.00	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.		54.05%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	54.05%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)95%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	352,113,344.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	3,345,076.77
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**

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	159,661,315.00	301	0.00	303	159,661,315.00	305	2,542,067.00		307	157,119,248.00	309
2000 - Classified Salaries	74,727,236.00	311	0.00	313	74,727,236.00	315	7,015,081.00		317	67,712,155.00	319
3000 - Employee Benefits	83,285,956.00	321	1,402,754.00	323	81,883,202.00	325	3,049,357.00		327	78,833,845.00	329
4000 - Books, Supplies Equip Replace. (6500)	8,392,409.00	331	40,480.00	333	8,351,929.00	335	1,605,861.00		337	6,746,068.00	339
5000 - Services . . & 7300 - Indirect Costs	43,907,674.00	341	520,083.00	343	43,387,591.00	345	23,054,466.00		347	20,333,125.00	349
TOTAL					368,011,273.00	365	TOTAL			330,744,441.00	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	393
10. Other Benefits (EC 22310).	3901 & 3902	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	189,091,930.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	8,774.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	1,710,974.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	187,372,182.00	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.	56.65%	
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)	56.65%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	330,744,441.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

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	401,659,192.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	29,813,143.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	123,373.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	4,525,230.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	
7. Nonagency	All	9200	7651	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	400,560.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	All	All	8710	0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
D. Plus additional MOE expenditures:				5,049,163.00
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	4,941,734.00
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 C-10, plus lines D1 and D2)				371,738,620.00
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)				15,924.68
B. Expenditures per ADA (Line I.E divided by Line II.A)				23,343.55
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.)		337,474,502.36	20,883.03	
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)		337,474,502.36	20,883.03	
B. Required effort (Line A.2 times 90%)		303,727,052.12	18,794.73	
C. Current year expenditures (Line I.E and Line II.B)		371,738,620.00	23,343.55	
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) 12,733,477.00
- 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) 314,126,447.00

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) 4.05%

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. **Entry required**

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) 12,176,828.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 6,226,507.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	52,610.00
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)	1,281,054.73
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)	0.00
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)	19,736,999.73
9. Carry-Forward Adjustment (Part IV, Line F)	375,242.53
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	20,112,242.26
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	223,016,046.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	52,806,155.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	42,144,613.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,385,768.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,401,425.00
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)	531,616.00
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)	1,430,252.00
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)	30,349,926.27
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)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	6,506,897.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	10,025,504.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	11,024,653.00
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)	381,622,855.27
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)	5.17%
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)	5.27%

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)	19,736,999.73
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	902,416.41
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 (5.31%) times Part III, Line B19); zero if negative	375,242.53
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.31%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.51%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	375,242.53
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:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
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)	375,242.53

Approved indirect cost rate: 5.31%

Highest rate used in any program: 5.51%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	18,914,377.00	1,003,071.00	5.30%
01	3010	5,298,234.00	286,416.00	5.41%
01	3060	467,236.00	24,810.00	5.31%
01	3110	31,650.00	1,680.00	5.31%
01	3182	1,305,596.00	69,328.00	5.31%
01	3315	550,800.00	7,169.00	1.30%
01	3385	216,667.00	11,505.00	5.31%
01	3550	189,320.00	9,964.00	5.26%
01	4035	642,036.00	34,092.00	5.31%
01	4124	4,781,019.00	239,052.00	5.00%
01	4127	321,631.00	17,078.00	5.31%
01	4201	161,994.00	8,601.00	5.31%
01	4203	655,889.00	34,827.00	5.31%
01	5634	138,917.00	7,655.00	5.51%
01	5810	3,091,844.00	59,486.00	1.92%
01	6010	3,828,152.00	191,408.00	5.00%
01	6053	86,051.00	4,573.00	5.31%
01	6266	2,776,786.00	75,225.00	2.71%
01	6318	141,949.00	7,538.00	5.31%
01	6332	4,259,307.00	205,852.00	4.83%
01	6383	39,820.00	2,114.00	5.31%
01	6385	18,992.00	1,008.00	5.31%
01	6510	0.00	11,293.00	N/A
01	6762	3,772,765.00	124,597.00	3.30%
01	6770	6,012,177.00	60,122.00	1.00%
01	7085	685,198.00	36,385.00	5.31%
01	7220	78,475.00	2,525.00	3.22%
01	7399	526,813.00	27,974.00	5.31%
01	7435	12,476,610.00	14,700.00	0.12%
01	7810	507,860.00	26,968.00	5.31%
01	9010	11,389,149.00	15,333.00	0.13%
11	6391	2,200,308.00	107,856.00	4.90%
12	5025	2,233,297.00	106,781.00	4.78%
12	6105	6,431,638.00	324,767.00	5.05%
12	6128	128,071.00	6,801.00	5.31%
13	5310	8,303,562.00	443,802.00	5.34%

Budget, July 1
2024-25 Estimated Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

13	5320	871,436.00	1.00	0.00%
13	5330	246,182.00	1.00	0.00%

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	381,676.00		1,431,434.00	1,813,110.00
2. State Lottery Revenue	8560	3,084,488.00		1,324,230.00	4,408,718.00
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)		3,466,164.00	0.00	2,755,664.00	6,221,828.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	2,593,713.00		0.00	2,593,713.00
2. Classified Salaries	2000-2999	78,411.00		0.00	78,411.00
3. Employee Benefits	3000-3999	670,604.00		0.00	670,604.00
4. Books and Supplies	4000-4999	0.00		1,131,068.00	1,131,068.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			8,390.00	8,390.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			1,463,556.00	1,463,556.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			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)		3,342,728.00	0.00	2,603,014.00	5,945,742.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	123,436.00	0.00	152,650.00	276,086.00
D. COMMENTS:					
<p>Lottery 6300 expenses in the Services and other operating expenditures include costs for textbook related Professional Development, online instructional materials and electronic access to adopted textbooks. All expenses to be reviewed and confirmed for final allowability during the year end closing process</p>					

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.

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(3,754.00)	0.00	(990,008.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							3,000,000.00	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	1,162.00	0.00	107,856.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,000.00	0.00	438,349.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	1,592.00	0.00	443,804.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	3,000,000.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	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							0.00	0.00
Fund Reconciliation								
TOTALS	3,754.00	(3,754.00)	990,009.00	(990,008.00)	0.00	0.00	3,000,000.00	3,000,000.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(2,003,600.00)	0.00	(1,230,697.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	1,100.00	0.00	107,903.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,000.00	0.00	583,009.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	1,500.00	0.00	539,785.00	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	2,000,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								

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
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	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								

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								
TOTALS	2,003,600.00	(2,003,600.00)	1,230,697.00	(1,230,697.00)	0.00	0.00		

Budget, July 1
Budget 2025-26
Technical Review Checks
Phase - All
Display - Exceptions Only

Hayward Unified

Alameda County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHK-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-6387-0-0000-0000-9790	6387	9790	(\$134,842.00)

Explanation: The CTE department will review all budgets and make necessary adjustments to balance to available resources with the first interim budget update

GENERAL LEDGER CHECKS

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CS and Form MYP, which can negatively affect the criteria and standards.

Exception

FUND	RESOURCE	NEG. EFB
01	5810	(\$81,844.00)
Explanation: The Student Services department will review all budgets and make necessary adjustments to balance to available resources with the first interim budget update.		
01	6387	(\$134,842.00)
Explanation: The CTE department will review all budgets and make necessary adjustments to balance to available resources with the first interim budget update		
Total of negative resource balances for Fund 01		(\$216,686.00)

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) are causing a negative amount in Unassigned/Unappropriated (Object 9790) by resource, for the following funds:

Exception

FUND	RESOURCE	OTHER ASSIGNMENTS	REU	UNASSIGNED
01	0000	\$0.00	\$11,273,759.00	(\$10,003,102.00)

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:

Exception

FUND	RESOURCE	OBJECT	VALUE
01	0000	9790	(\$10,003,102.00)

Explanation: The district is actively engaged in determining size, scope and timing of a new phase to the fiscal stabilization plan approved in 2024-25.

01	5810	9790	(\$81,844.00)
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Explanation: The Student Services department will review all budgets and make necessary adjustments to balance to available resources with the first interim budget update.

01	6387	9790	(\$134,842.00)
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Explanation: The CTE department will review all budgets and make necessary adjustments to balance to available resources with the first interim budget update

Budget, July 1
 Estimated Actuals 2024-25
Technical Review Checks
 Phase - All
 Display - Exceptions Only

Hayward Unified

Alameda County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (Warning) - The following Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500) and/or Due to Other Funds (Object 9610) have a negative balance in excess of \$1,000 by resource, by fund:

Exception

FUND	RESOURCE	OBJECT	VALUE
01	3310	9200	(\$3,105,470.00)
Explanation: Accounts receivable balances will be corrected during closing			
01	5634	9200	(\$91,590.00)
Explanation: Accounts receivable balances will be corrected during closing			
01	9010	9500	(\$308,069.03)
Explanation: Accounts payable balances will be corrected during closing			
11	0000	9200	(\$3,317.78)
Explanation: Accounts receivable balances will be corrected during closing			
21	9010	9200	(\$17,826.16)
Explanation: Accounts receivable balances will be corrected during closing			
25	9010	9200	(\$1,008.59)
Explanation: Accounts receivable balances will be corrected during closing			

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) are causing a negative amount in Unassigned/Unappropriated (Object 9790) by resource, for the following funds:

Exception

FUND	RESOURCE	OTHER ASSIGNMENTS	REU	UNASSIGNED
01	0000		\$0.00	\$12,049,776.00 (\$832,351.93)

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:

Exception

FUND	RESOURCE	OBJECT	VALUE
01	0000	9790	(\$832,351.93)
01	1100	9290	(\$15,284.95)
Explanation: Accounts receivable balances will be corrected during closing			
01	3182	9290	(\$216,790.00)
Explanation: Accounts receivable balances will be corrected during closing			
01	3214	9290	(\$575,471.40)
Explanation: Accounts receivable balances will be corrected during closing			
01	3228	9290	(\$1,932.99)
Explanation: Accounts receivable balances will be corrected during closing			
01	3315	9290	(\$16,572.78)
Explanation: Accounts receivable balances will be corrected during closing			
01	3550	9290	(\$106.01)
Explanation: Accounts receivable balances will be corrected during closing			
01	4124	9290	(\$741,913.78)
Explanation: Accounts receivable balances will be corrected during closing			
01	4203	9290	(\$591,653.61)
Explanation: Accounts receivable balances will be corrected during closing			
01	6010	9290	(\$89,648.32)
Explanation: Accounts receivable balances will be corrected during closing			
01	6300	9290	(\$67,546.57)
Explanation: Accounts receivable balances will be corrected during closing			
01	6332	9290	(\$185,285.38)
Explanation: Accounts receivable balances will be corrected during closing			
01	7220	9290	(\$31,500.00)
Explanation: Accounts receivable balances will be corrected during closing			

SUPPLEMENTAL CHECKS

DEBT-ACTIVITY - (Informational) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types:

Exception

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.GO.BONDS.9661	\$805,496,666.00	
DEBT.GOV.PENSION.LIAB.9663	\$287,430,812.00	
DEBT.GOV.OPEB.9664	\$122,725,434.00	
DEBT.GOV.COMP.ABS.9665	\$3,805,020.73	
DEBT.GOV.COPS.9666	\$81,663,360.00	
DEBT.GOV.CAP.LEASES.9667	\$1,548,589.00	