



CUPERTINO UNION
SCHOOL DISTRICT

2025-2026

Adopted Budget Financial & SACS Report



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DISTRICT PRIORITIES

1. FUTURE-READY LEARNING

Support each child in developing the skills and characteristics of our CUSD Portrait of a Learner (POL) including academic content skills and our seven (7) competencies: Critical Thinker, Effective Communicator, Global Contributor, Inclusive Collaborator, Inspired Creator, Resilient Learner, Wellness.

2. COMMUNITY-WIDE ENGAGEMENT

Actively engage educational partners (students, staff, parents and community members) and build strong relationships to support the implementation of the CUSD Strategic Plan, including the Portrait of a Learner (POL).

3. FISCAL RESPONSIBILITY

Effectively and efficiently utilize District resources, operations, and processes to maximize each student's learning.

4. SENSE OF BELONGING

Create a sense of belonging in the workplace so that every employee feels valued, validated and supported to actively engage in their work, fully contribute, and confidently practice well-being activities that promote connectedness and work-life harmony.

CUPERTINO UNION SCHOOL DISTRICT
2025-2026
Adopted Budget

TABLE OF CONTENTS

PART I OVERVIEW	Pages
Budget Calendar	4
Basis of Budget Presentation - by Fund	5-6
Standardized Account Code Structure (SACS)	7
Chart of Accounts	8
 PART II ADA and Enrollment Data	
ADA & Enrollment Historic Data	9
CBEDS Enrollment 2020-2021 through 2029-2030	10
ADA 2020-2021 through 2029-2030	11
P-2 ADA vs CBEDS Enrollment 2020-2021 through 2029-2030	12
 PART III SECOND INTERIM SUMMARY	
Revenue Pie Chart	13
Expenditure Pie Chart	14
Summary of All Funds	15-16
Budget at a Glance - General Fund	17
Five Year Historical View – General Fund	18
Multi-year Projections - Summary	19
Muti-year Projections – Detailed	20-40
Fiscal Stabilization Plan	41
CEEF	42
 PART IV FTE	
Summary by Fund/Object	43-46
 PART V 2025-2026 ADOPTED BUDGET SACS REPORT	 47-191

2025-2026 Budget Development Calendar (Board Approved 4.10.25)	
Phase I	
May 28, 2025	Budget Advisory Committee Meeting (2024-2025 Second Interim, May Revise, 2025-2026 Budget Adoption)
June 4, 2025	2025-2026 Preliminary Budget/Assumptions to the Board (May Revision and Hold Public Hearing on Budget Adoption)
June 12, 2025	Board Adoption of 2025-2026 District Budget and LCAP
Phase II	
August 7, 2025	Present 2025-2026 Revised Budget (45 Days after based on final State Budget) to the Board for approval (if required)
September 3, 2025	Budget Advisory Committee Meeting (Unaudited Actuals)
September 11, 2025	Present 2024-2025 Unaudited Actuals to the Board
December 2, 2025	Budget Advisory Committee Meeting (First Interim)
TBD - December 2025	Present 2025-2026 First Interim Budget to the Board
December 11, 2025	Present 2025-2026 First Interim Budget to the Board for approval
Phase III	
January 15, 2026	Present 2024-2025 Audit Report to the Board
February 12, 2026	Present Governor's 2026-2027 January budget proposal to the Board
February 25, 2026	Budget Advisory Committee Meeting (2025-2026 Second Interim)
TBD - March 2026	Present 2025-2026 Second Interim Budget to the Board
March 12, 2026	Present 2025-2026 Second Interim Budget to the Board for approval
May 27, 2026	Budget Advisory Committee Meeting (May Revise, 2025-2026 Budget Adoption)

BASIS FOR BUDGET PRESENTATION – BY FUND

The accounting system of Cupertino Union School District is organized and operated on the basis of self-balancing accounts, which comprise its assets, liabilities and fund balances, revenues and expenditures as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various types of funds, as defined by the California State Accounting Manual, are as follows:

General Funds (Funds 01, 07, 08, 09):

General funds are used to account for the ordinary operations of the district. All transactions except those required or permitted by law to be in another fund are accounted for in these funds. These funds are divided into unrestricted and restricted general funds. The unrestricted general funds are used to account for those projects and activities that are funded with unrestricted revenues. The restricted general funds are used to account for those projects and activities that are funded by external revenue sources that are legally restricted by the donor to specific purposes. The district's unrestricted general funds comprise *General Fund (Fund 01)* and *Non-Prop 20 Lottery (Fund 09)*. The restricted general funds comprise *Special Education (Fund 07)* and *Prop 20 Lottery, Local Revenues and Categorical Programs (Fund 08)*.

Student Activity Special Revenue Fund (Fund 03):

This fund may be used to account for associated student body (ASB) activities that do not meet the fiduciary activity criteria pursuant to Governmental Accounting Standards Board (GASB).

Cafeteria Special Revenue Funds (Fund 13):

This fund is used to account separately for federal, state, and local resources to operate food services program (*Education Code* sections 38090 and 38093).

Building Funds (Fund 21, 24):

The fund (Fund 24) exists primarily to account separately for proceeds from the sale of bonds (*Education Code* section 15146) and may not be used for any purposes other than those for which the bonds were issued.

Other authorized revenues to the Building Fund (Fund 21) are proceeds from the sale or lease-with-option to purchase of real property (*Education Code* section 17462) and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board (*Education Code* section 41003). Expenditures in Fund 21, Building Fund, are most commonly made against the 6000 object codes for Capital Outlay.

The principal revenues and other sources in this fund are:

- Rental and Leases
- Interest
- Proceeds from the Sales of Bonds
- Proceeds from the Sale/Lease-Purchased of Lands and Buildings

Capital Facilities Fund (Fund 25):

This fund is used primarily to account separately for monies received from fees levied on development projects as a condition of approval (*Education Code* sections 17620-17626 and *Government Code* section 65995 et seq.).

The principal revenues in this fund are:

- Interest
- Mitigation/Developer Fees

School Facilities Program (Fund 35):

The SFP was established by the Leroy F. Greene School Facilities Act of 1998 to provide matching grants for school districts to acquire school sites, construct new facilities, and modernize existing facilities. New construction grants provide funding on a 50/50 state and local match basis; and modernization grants provide funding on a 60/40 basis. Districts fund their shares primarily through local general obligation bonds and developer fees (levied by school districts on most forms of new development). Districts that cannot cover all or part of their share of costs for an SFP project may also receive financial hardship assistance. Under limited circumstances (such as natural disasters or severe health and safety threats), school districts can get additional state funding through facility hardship grants.

Debt Service Funds (Fund 51):

The debt service funds are established to account for the accumulation of resources for and the payment of the principal and interest on general long-term debt. The district's debt service funds comprise Bond Interest and Redemption Fund, and Certificates of Participation Fund. The *Bond Interest and Redemption Fund* is used for the repayment of bonds issued for the district. The county auditor maintains control over the district's Bond Interest and Redemption Fund. The principal and interest on the bonds are paid by the county treasurer from taxes levied by the county auditor-controller. The *Certificates of Participation Fund* is used for the accumulation of resources for and the retirement of principal and interest of the outstanding Certificates of Participation (COPs).

Self-Insurance Funds (Fund 62 & 67):

The self-insurance funds are used to separate money received for self-insurance activities from other operating funds. The district has established two self-insurance funds: Health & Welfare and Workers' Compensation. Expense transactions recorded in these funds include the payment of claims, estimates of costs relating to incurred-but-not-reported (IBNR), administrative costs, deductible insurance amounts, cost of excess insurance, and other related costs.

Enterprise Fund (Fund 63):

The Enterprise fund is established to properly account for and record the activities of the District's Fee Based Preschool and Daycare Programs. The California Department of Education (CDE) and the California School Accounting Manual (CSAM) allow for the establishment of an Enterprise Fund that is financed and operated in a manner that is similar to that employed by private business enterprise with the intent of providing continuous goods or services primarily through charges to users.

California Department of Education

Standardized Account Code Structures (SACS)

As required by the Federal and State governments, the district implemented the SACS in 2000-2001. The standardized structure was developed to accomplish the objectives of establishing a uniform, comprehensive, and minimum chart of accounts statewide to improve financial data collection, reporting transmission, accuracy and comparability and providing better information for use by administrators, parents, board members, legislators, and others interested in school finance.

STANDARDIZED ACCOUNT CODE STRUCTURE (SACS) LAYOUT						
Fund	Resource (Project/Reporting)	Project Year	Goal	Function (Activity)	Object	School (Use Optional)
XX	XXXX	X	XXXX	XXXX	XXXX	XXX

REVENUE ACCOUNTS						
Fund	Resource	Project Year	Goal	Function	Object	School
XX	XXXX	X	XXXX	XXXX	XXXX	XXX
Required	Required	Required when more than one project year occurs in the fiscal year	Not required except for Special Education Revenues	Not required	Required	Not required

EXPENDITURE ACCOUNTS						
Fund	Resource	Project Year	Goal	Function	Object	School
XX	XXXX	X	XXXX	XXXX	XXXX	XXX
Required	Required	Required when more than one project year occurs in the fiscal year	Required	Required	Required	Not required

The district's accounting data is organized and presented in the following fields as required by the CDE. These fields in sequence make up the account strings of the district's accounting numbers. These fields are defined by the California State Accounting Manual (CSAM) as follows:

CUSD Customized Chart of Accounts per SACS Structure								
Fund	Location	Resource	Goal	Function	Object	Local Program	Project Year	Cost Center
XX	XX	XXXX	XXXX	XXXX	XXXX	XXXX	X	XXXX

Chart of Accounts

Fund:

- Identifies the fund that is receiving the revenue, paying the expenditure, or otherwise being affected by the transaction. A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, all related liabilities, and residual equities and balances or changes therein.
- Identifies specific activities or defines certain objectives of the district in accordance with special regulations, restrictions, or limitations.

Location:

- Designates a specific school structure under a Principal's responsibility or a department under a manager's responsibility.

Resource:

- Tracks those activities that are funded with revenues that have special accounting or reporting requirements or that are legally restricted.

Goal:

- Accumulates costs by instructional goals and objectives of a school district.
- Identifies revenues for special education.
- Classifies financial information by subject matter and/or mode of education.

Function:

- Identifies activities or services performed to support or accomplish one or more goals or objectives.
- Describes the activity for which a service or material is acquired.

Object:

- Classifies revenues by source and type, such as Local Control Funding Formula (LCFF) sources, federal revenue, other state revenue, fees, and contracts.
- Classifies expenditures by type of commodity or services, such as certificated salaries, classified salaries, employee benefits, books, supplies, and services.

Local Program:

- The district's local program is a SACS optional code to use as an additional way of defining other activities outside the ranges defined in CSAM.
- This is also a unique locally defined code to classify local revenue by its specific description to allow tracking and reporting.
- Classifies expenditures to easily track the program's activity and can easily be tracked for its intended purpose.

Project Year:

- Classifies the activities of the same grant with different project years within the fiscal year.

Cost Center:

- Classifies the source of activity whether it's a school site or a department.

ADA and Enrollment Historic Data

The average daily attendance is a calculation of the number of students in class on an average day. The ADA determined for the attendance period ended before April 15 (P-2 ADA) is the base for the LCFF calculation. Before the P-2 ADA is available, the district uses the CBEDS (California Basic Educational Data System) enrollment in October and the percentage of ADA as of CBEDS enrollment historic data to project the P-2 ADA.

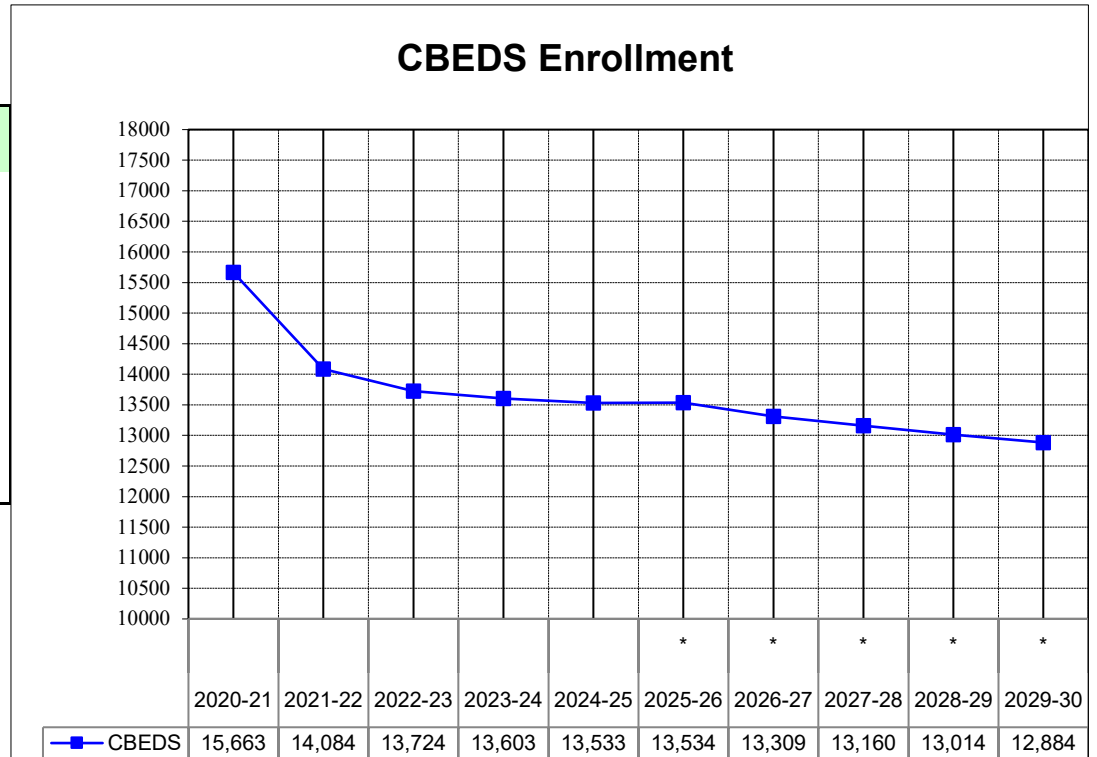
The charts on the following pages demonstrate the historical data of the district's CBEDS enrollment, Average Daily Attendance (ADA) at P-2, and Percentage of P-2 ADA vs CBEDS Enrollment over the last 10 years and the estimated enrollment for the next 5 years using the district's conservative demographer's report.

CUPERTINO UNION SCHOOL DISTRICT

CBEDS Enrollment Report

FY 2020-21 through 2029-30

FISCAL YEAR	CBEDS Enrollment	% Incr.	Inc/Dec Over PY
2020-21	15,663	-6.30%	(1,054)
2021-22	14,084	-10.08%	(1,579)
2022-23	13,724	-2.56%	(360)
2023-24	13,603	-0.88%	(121)
2024-25	13,533	-0.51%	(70)
2025-26 *	13,534	0.01%	1
2026-27 *	13,309	-1.66%	(225)
2027-28 *	13,160	-1.12%	(149)
2028-29 *	13,014	-1.11%	(146)
2029-30 *	12,884	-1.00%	(130)



* Estimates using the latest 2025 demographer's report

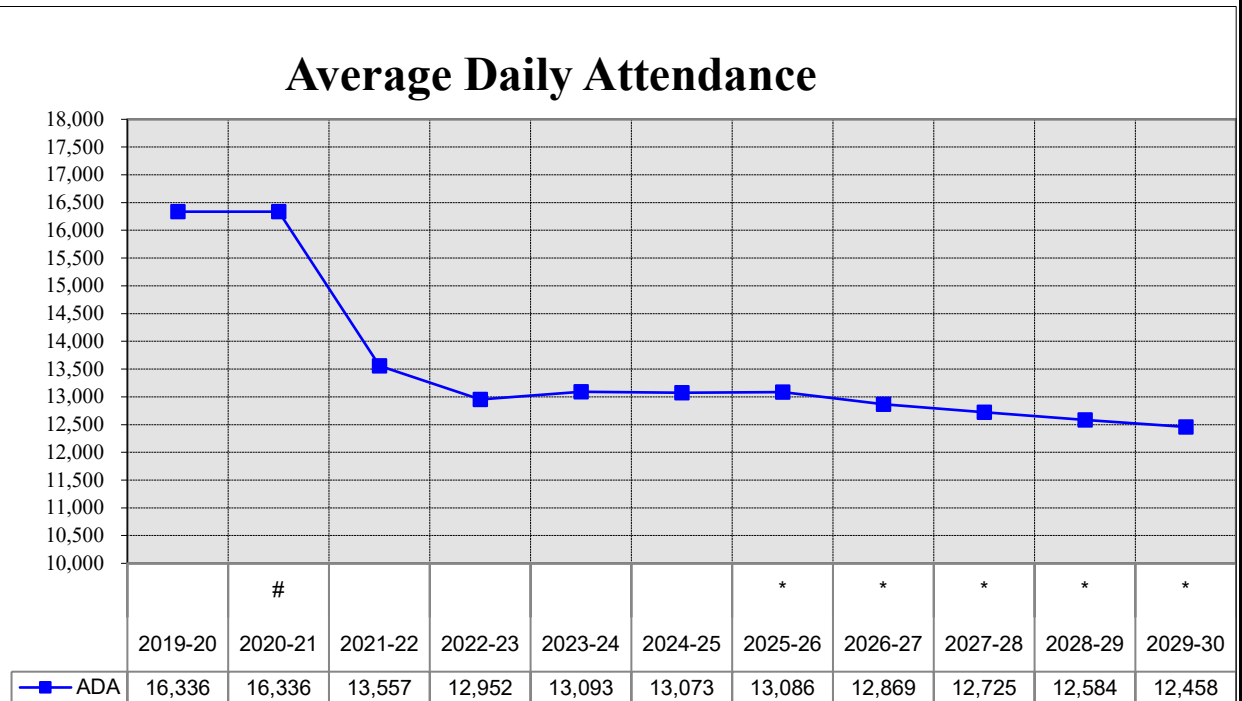
CUPERTINO UNION SCHOOL DISTRICT AVERAGE DAILY ATTENDANCE (ADA) AT P-2

FY 2020-21 through 2029-30

FISCAL YEAR		ADA @ P-2	% Incr.	Inc/Dec Over PY
2019-20		16,336	-3.59%	(609)
2020-21	#	16,336	0.00%	0
2021-22		13,557	-17.01%	(2,779)
2022-23		12,952	-4.46%	(605)
2023-24		13,093	1.09%	141
2024-25		13,073	-0.15%	(20)
2025-26	*	13,086	0.10%	13
2026-27	*	12,869	-1.66%	(217)
2027-28	*	12,725	-1.12%	(144)
2028-29	*	12,584	-1.11%	(141)
2029-30	*	12,458	-1.00%	(126)

2020-2021 Hold Harmless provision

* Estimates using the latest 2025 demographer's report



CUPERTINO UNION SCHOOL DISTRICT

P-2 ADA vs. CBEDS ENROLLMENT

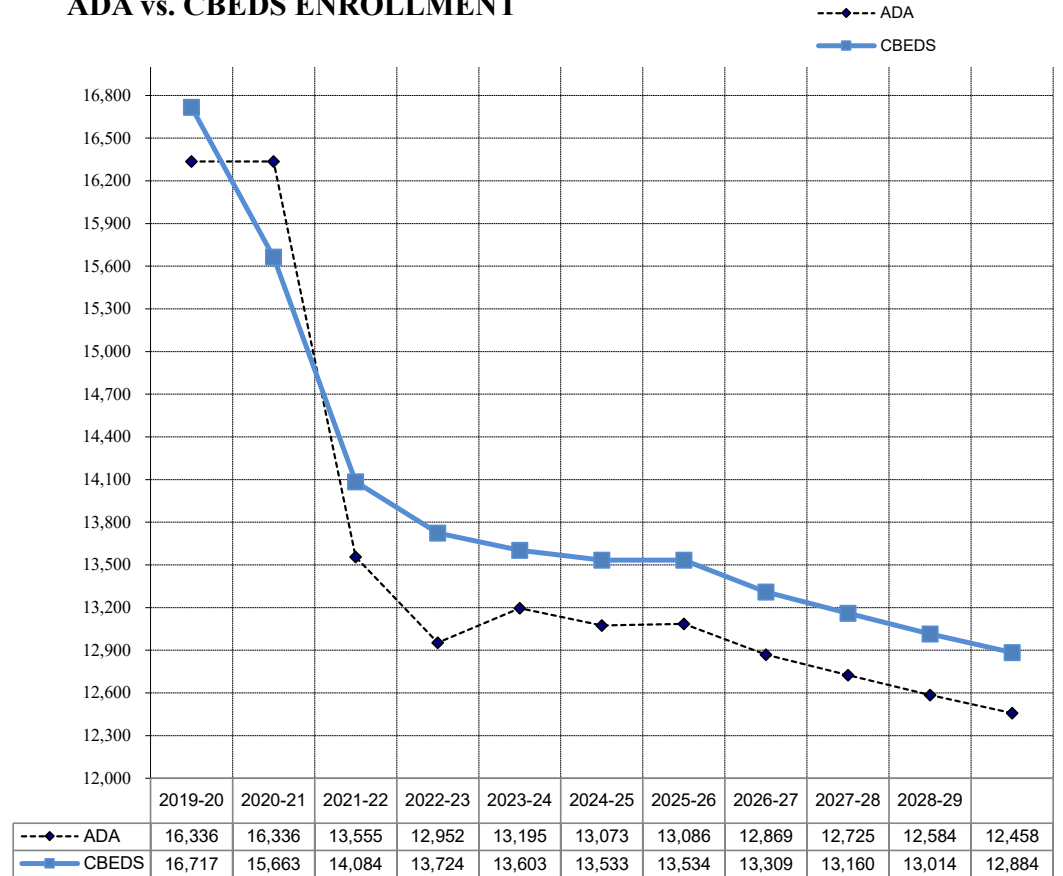
From 2020-21 to 2029-30

Years	P-2 ADA (Projected)	P-2 ADA (Funded)	% Incr	CBEDS Enrollment (October)	% Incr	ADA as % of Enrollment
2019-20	16,336	18,281	-1.60%	16,717	-3.72%	98%
2020-21 #	16,336	16,336	-10.64%	15,663	-6.30%	104%
2021-22	13,555	16,330	-0.04%	14,084	-10.08%	96%
2022-23	12,952	15,410	-5.63%	13,724	-2.56%	94%
2023-24	13,195	14,285	-7.30%	13,603	-0.88%	97%
2024-25	13,073	13,211	-7.52%	13,533	-0.51%	97%
2025-26 *	13,086	13,125	-0.65%	13,534	0.01%	97%
2026-27 *	12,869	13,083	-0.32%	13,309	-1.66%	97%
2027-28 *	12,725	12,984	-0.76%	13,160	-1.12%	97%
2028-29 *	12,584	12,829	-1.19%	13,014	-1.11%	97%
2029-30 *	12,458	12,663	-1.29%	12,884	-1.00%	97%

2020-2021 Hold Harmless provision

* Estimates using the latest 2025 demographer's report

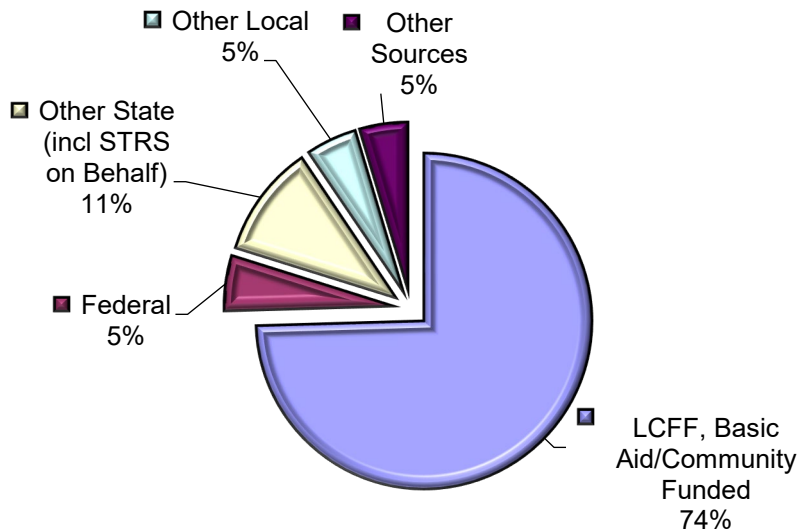
ADA vs. CBEDS ENROLLMENT



General Fund Revenues

2025-2026 Adopted Budget

CUPERTINO UNION SCHOOL DISTRICT 2025-2026 ADOPTED BUDGET GENERAL FUND PROJECTED REVENUE



74% of the District's revenues are generated from the District's State Aid and Local Property Taxes

Most of the District's General Fund revenue is generated from the District's local property taxes from the Local Control Funding Formula (LCFF). Public education--unlike any other public agency--receives most of its revenue based on the population it serves. Other major sources of revenues are the local income and the categorical income from the State. The categorical income is from both the restricted and unrestricted programs. Most of the categorical programs are now unrestricted, part of the LCFF.

The District moved into Basic Aid in the 2024-2025 fiscal year so now it receives most of its revenues through local property taxes. As a basic aid District, the District will no longer receive supplemental taxes in 2025-2026 so \$4.3m revenue was removed from the budget.

Federal income is a small corner of the entire District income. Most of the federal income is restricted since it must be expended for purposes that are determined by the grantor and not the local Board of Education. There is one-time Federal Inflation Reduction Act revenues of \$8.3m in 2025-2026 for the reimbursement of the Solar Project.

State income includes a one-time funding of a Discretionary Block Grant based on the District's Unduplicated Pupil Percentage. This is approximately \$4.2m of one-time revenues budgeted for in the 2025-2026 budget.

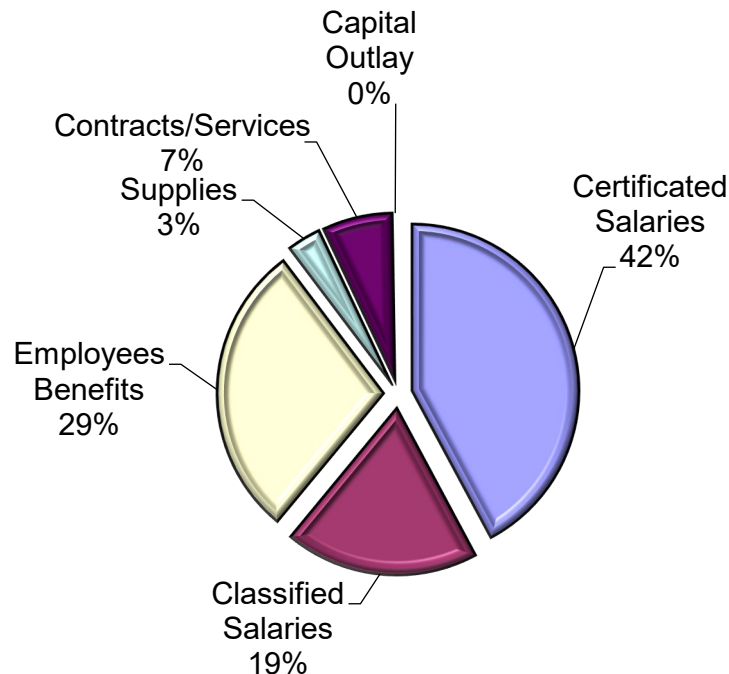
There is a one-time transfer from the Building Fund (Fund 21) of \$3.5m to the General Fund.

The District's total resources for revenue in the budget year include a "beginning balance," which is a restricted and unrestricted carryover balance of funding from the prior year. A portion of the beginning balance must remain as a Reserve for Economic Uncertainties.

General Fund Sources	In Millions
LCFF	\$184.8
Federal	\$13.0
State	\$26.7
Other Local	\$12.0
Other Sources	\$11.4
Total Revenue	\$247.9
Beginning Fund Balance	\$27.1
Total General Fund	\$275.0

General Fund Expenditures 2025-2026 Adopted Budget

CUPERTINO UNION SCHOOL DISTRICT 2025-2026 ADOPTED BUDGET GENERAL FUND PROJECTED EXPENDITURES



General Fund Sources	In Millions
Certificated Salary	\$109.4
Classified Salary	\$48.9
Employee Benefits	\$74.5
Books & Supplies	\$8.5
Services & Other Operations	\$17.5
Capital Outlay & Other Outgo	\$0.6
Total Expenditure Budget	\$259.4

Most of the expenditures of the District are to pay the salaries and benefits of its employees. It takes people to teach people and in Cupertino Union School District, 90% of the District's budgeted expenditures are for the services of District employees.

Employee salaries are divided into two separate line items – certificated and classified employees. The certificated employees include teachers, nurses, librarians, psychologists, principals, vice principals, instructional leaders, or others who provide services that require credentials from the State of California.

Classified employee salaries include all support personnel in the District including salaries for positions such as secretaries, accountants, bus drivers, mechanics, painters, custodial personnel, and management such as department managers or others who provide support services for the school sites.

Expenditures for electricity were reduced by 80% for the planned savings of generating our own electricity through the solar project (\$2m). Retirement incentive savings were included in 2025-2026 (\$726k) as well as over 35 FTE that were vacant were removed from the budget (\$4.6m).

The employee benefits consist of health & welfare and statutory benefits. The health and welfare benefits alone represent 8.9% of the general fund budget. The statutory benefits include retirements (STRS and PERS), OASDI, Medicare, unemployment, and workers' compensation benefits.

Adopted Budget 2025-2026		Fund 01	Fund 09	Sub-Total	Fund 07	Fund 08	Sub-Total	Total	
	Object	General	Lottery	General Fund	Sp. Ed.	Categorical	General Fund	Unrestricted/	
	Codes	Unrestricted	Unrestricted	Unrestricted	Restricted	Restricted	Restricted	Restricted	
REVENUE SOURCES:									
Federal	8100-8299		-	-	3,450,578	1,231,762	4,682,340	4,682,340	1.89%
LCFF - State Aid	8011	4,238,667	-	4,238,667	-	-	-	4,238,667	1.71%
LCFF - Supplemental	8011	8,863,642	-	8,863,642	-	-	-	8,863,642	3.57%
LCFF - EPA Entitlement	8012	2,625,186	-	2,625,186	-	-	-	2,625,186	1.06%
LCFF Property Taxes (Other State Restricted)	8021-8044	160,362,947	-	160,362,947	8,790,645	-	8,790,645	169,153,592	68.22%
Charter In-Lieu Property Tax	8096	(44,613)		(44,613)			-	(44,613)	-0.02%
Other Federal Revenues	8290	8,300,000		8,300,000				8,300,000	
Other State (1160-1163)	8300-8599		-	-	-		-	-	0.00%
Lottery & Lottery - Prop 20 & Non-Prop 20	8560	-	2,518,224	2,518,224	-	1,063,227	1,063,227	3,581,451	1.44%
Mandated Block Grant	8550	512,435	-	512,435	-	-	-	512,435	0.21%
All Other State (CASSP, Transpo Excess)	8590	5,047,032	-	5,047,032	1,638,684	6,153,151	7,791,835	12,838,867	5.18%
All Other State (STRS on Behalf)	8590	-	-	-	-	9,727,748	9,727,748	9,727,748	3.92%
Discretionary Block Grant	8590	-	-	-	-		-	-	0.00%
Local Revenue	8600-8799		-	-			-	-	0.00%
MAA/LEA-Medi Cal	8699	-	-	-	-	-	-	-	0.00%
Sale of Equipment and Supplies	8631	125,000	-	125,000	-	-	-	125,000	0.05%
Developer Fees	8681	-	-	-	-	-	-	-	0.00%
Interest	8661	2,454,000	12,000	2,466,000	-	-	-	2,466,000	0.99%
Facility Use (Civic Permit & Community Partnerships)	8689	1,450,000	-	1,450,000	-	-	-	1,450,000	0.58%
Transportation Fees	8675	-	-	-	-	-	-	-	0.00%
Other Transfers	8782	-	-	-	-		-	-	0.00%
Rental Income	8972	-	-	-	-	-	-	-	0.00%
All Other Local	86xx	149,000	-	149,000	369,195	7,494,820	7,864,015	8,013,015	3.23%
Other Sources		-	-	-	-		-	-	0.00%
TOTAL REVENUE		194,083,296	2,530,224	196,613,520	14,249,102	25,670,708	39,919,810	236,533,330	92.05%
Other Financing sources/Uses:									
Interfund Transfer In/Out	8919	3,596,199	-	3,596,199	-	7,817,342	7,817,342	11,413,541	4.60%
Other Financing Sources	87xx	-	-	-	-		-	-	0.00%
Contribution (8980)-AS Sports	8980	(61,003)	-	(61,003)	-		-	(61,003)	-0.02%
Contribution (8980)-Schools Misc	8980					222,773			
Contribution (8980)--Special Education	8980	(34,122,699)	-	(34,122,699)	33,960,929		34,183,702	61,003	0.02%
Contribution (8980)--RRMA	8980	-	-	-	-		-	-	0.00%
TOTAL TRANSFERS/CONTRIBUTIONS		(30,587,503)	-	(30,587,503)	33,960,929	8,040,115	42,001,044	11,413,541	4.60%
TOTAL REVENUE incl TRANSFERS		163,495,793	2,530,224	166,026,017	48,210,031	33,710,823	81,920,854	247,946,871	96.65%
EXPENDITURES:									
Certificated Salaries	1000-1999	89,740,406	-	89,740,406	15,276,277	4,413,701	19,689,978	109,430,384	42.17%
Classified Salaries	2000-2999	24,542,243	-	24,542,243	15,540,305	8,801,761	24,342,066	48,884,309	18.84%
Employee Benefits	3000-3999	45,347,686	-	45,347,686	13,998,447	5,427,719	19,426,166	64,773,852	24.96%
(STRS on Behalf, Resource 7690 only)	3101-3102			-		9,727,748	9,727,748	9,727,748	3.75%
Books and Supplies	4000-4999	3,342,272	-	3,342,272	401,504	4,719,119	5,120,623	8,462,895	3.26%
Services & Other	5000-5999	5,534,736	2,530,224	8,064,960	3,232,530	6,269,612	9,502,142	17,567,102	6.77%
Capital Outlay	6000-6999	6,080	-	6,080	-	-	-	6,080	0.00%
Direct Cost/Indirect Cost Transfer	7000-7999	(216,808)	-	(216,808)	224,225	649,452	873,677	656,869	0.25%
TOTAL EXPENDITURES		168,296,615	2,530,224	170,826,839	48,673,288	40,009,112	88,682,400	259,509,239	100.00%
Net Incr/(Decr) in Fd Bal		(4,800,822)	-	(4,800,822)	(463,257)	(6,298,289)	(6,761,546)	(11,562,368)	
Actual Beginning Balance - 7/1/2025		15,737,547	-	15,366,699	1,197,291	9,670,373	11,763,461	27,130,160	
Ending Fund Balance - 6/30/2026		10,936,725	-	10,565,877	734,034	3,372,084	5,001,915	15,567,792	

Adopted Budget 2025-2026		Fund 03	Fund 13	Fund 21	Fund 24	Fund 25	Fund 35	Fund 62	Fund 63	Fund 67			
	Object	ASB	Cafeteria	Building	G.O.Bond	Developer	School Facilities	Self-Funded	Enterprise	Worker's	TOTAL	GRAND TOTAL	
	Codes					Fee	Fund	Insurance	Fund	Compensation	OTHER FUNDS	ALL FUNDS	
REVENUE SOURCES:													
Federal	8100-8299		1,400,000								1,400,000	6,082,340	2.30%
LCFF - State Aid	8011										-	4,238,667	1.60%
LCFF - Supplemental	8011										-	8,863,642	3.35%
LCFF - EPA Entitlement	8012										-	2,625,186	0.99%
LCFF Property Taxes (Other State Restricted)	8021-8044										-	169,153,592	63.92%
Charter In-Lieu Property Tax	8096										-		
Other Federal Revenues	8290										-		
Other State (1160-1163)	8300-8599		7,800,000				-				7,800,000	7,800,000	2.95%
Lottery & Lottery - Prop 20 & Non-Prop 20	8560										-	3,581,451	1.35%
Mandated Block Grant	8550										-	512,435	0.19%
All Other State (CASSP, Transpo Excess)	8590		-	-							-	12,838,867	4.85%
All Other State (STRS on Behalf)	8590		-	-							-	9,727,748	3.68%
Discretionary Block Grant	8590		-	-							-	-	0.00%
Local Revenue	8600-8799			8,832,681					-		8,832,681	8,832,681	3.34%
MAA/LEA-Medi Cal	8699										-	-	0.00%
Sale of Equipment and Supplies	8631										-	125,000	0.05%
Developer Fees	8681					1,104,223					1,104,223	1,104,223	0.42%
Interest	8661		100,000	307,257		182,728	-		-		589,985	3,055,985	1.15%
Facility Use (Civic Permit & Community Partnerships)	8689										-	1,450,000	0.55%
Transportation Fees	8675										-	-	0.00%
Other Transfers	8782										-	-	
Rental Income	8972								-		-	-	0.00%
All Other Local	86xx	25,000	18,500	-				2,731,106	2,467,311		5,216,917	13,229,932	5.00%
Other Sources								-	-		-	-	0.00%
TOTAL REVENUE		25,000	9,318,500	9,139,938		1,286,951	-	2,731,106	2,467,311		24,943,806	253,221,749	95.69%
Other Financing sources/Uses:													
Interfund Transfer In/Out	8919										-	11,413,541	4.31%
Other Financing Sources	87xx										-	-	0.00%
Contribution (8980)-AS Sports	8980										-	(61,003)	-0.02%
Contribution (8980)-Schools Misc	8980										-		
Contribution (8980)-Special Education	8980										-	61,003	0.02%
Contribution (8980)-RRMA	8980										-	-	0.00%
TOTAL TRANSFERS/CONTRIBUTIONS		-	-	-		-	-	-	-		-	11,413,541	4.31%
TOTAL REVENUE incl TRANSFERS		25,000	9,318,500	9,139,938		1,286,951	-	2,731,106	2,467,311		24,943,806	264,635,290	100.00%
EXPENDITURES:													
Certificated Salaries	1000-1999		-	-		-		-	179,175		179,175	109,609,559	35.31%
Classified Salaries	2000-2999		3,755,966	78,361	210,964	-		-	1,096,272		5,141,563	54,025,872	17.41%
Employee Benefits	3000-3999		1,819,132	40,488	151,340	-		-	665,991		2,676,951	67,450,803	21.73%
(STRS on Behalf, Resource 7690 only)	3101-3102										-	9,727,748	3.13%
Books and Supplies	4000-4999	25,000	4,399,000	151,000	800,000	500			43,000		5,393,500	13,856,395	4.46%
Services & Other	5000-5999		561,410	525,152		432,603		2,731,106	378,624		4,628,895	22,195,997	7.15%
Capital Outlay	6000-6999		250,000	18,154,838				-			18,404,838	18,410,918	5.93%
Direct Cost/Indirect Cost Transfer	7000-7999		295,126	11,309,292	2,745,611	-		-	104,249		14,454,278	15,111,147	4.87%
TOTAL EXPENDITURES		25,000	11,080,634	30,259,131	3,907,915	433,103	-	2,731,106	2,467,311		50,879,200	310,388,439	100.00%
Net Incr/(Decr) in Fd Bal		-	(1,762,134)	(21,119,193)	(3,907,915)	853,848	-	-	-		(25,935,394)	(45,753,149)	
Actual Beginning Balance - 7/1/2025		27,619	4,902,107	22,119,193	68,000,000	5,126,595	7,140,918		15,000	46,359	107,350,172	134,461,592	
Ending Fund Balance - 6/30/2026		27,619	3,139,973	1,000,000	64,092,085	5,980,443	7,140,918	-	15,000	46,359	81,414,778	88,708,443	

GENERAL FUND	2025-2026 Adopted Budget		
	UNRESTRICTED FUNDS *	RESTRICTED FUNDS**	TOTAL FUNDS
Estimated Beginning Fund Balance - July 1	15,366,699	11,763,461	27,130,160
Total Revenue	196,613,520	39,919,810	236,533,330
Total Contributions & Encroachments	(34,183,702)	34,183,702	-
Total Transfers In /Other Sources	3,596,199	7,817,342	11,413,541
Grand Total Revenue	166,026,017	81,920,854	247,946,871
Total Expenditures	170,826,839	88,682,400	259,509,239
Total Transfers Out/Other Uses	-	-	-
Total Expenditures	170,826,839	88,682,400	259,509,239
Revenue Less Expenditures	(4,800,822)	(6,761,546)	(11,562,368)
			-
Total Estimated Ending Balance - June 30	10,565,877	5,001,915	15,567,792
COMPONENTS OF ENDING BALANCE			
Revolving Cash	\$700		
Stores (Warehouse)	\$294,414		
Prepaid Expenditures	\$0		
Total Working Capital	\$295,114	\$0	\$295,114
Restricted:			
Categorical Programs Balance		5,001,915	\$5,001,915
Assigned:			
Programs Carryovers			-
Other Assigned	-		-
	-		-
	-		-
Unassigned/Unappropriated:			-
Additional Reserve for Future Downturn (3%)	7,785,277		7,785,277
Add'l Board Reserve for Economic Uncertainties*** (up to 7%)	2,485,485		2,485,485
Additional Reserve for Future Downturn			
Unassigned/Unappropriated Amount			(0)
* Unrestricted Funds: General Fund and Lottery			
** Restricted Funds: Special Education, Federal and Categorical Programs			
*** Board Policy 3100			
Total Estimated Ending Balance - June 30			15,567,792

GENERAL FUND - ADOPTED BUDGET	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Beginning Fund Balance	\$ 29,045,757	\$ 37,133,315	\$ 36,467,290	\$ 51,644,225	\$ 62,085,243	\$ 27,130,160
Revenues						
LCFF Revenue	\$ 140,599,303	\$ 156,032,832	\$ 164,506,231	\$ 172,000,744	\$ 183,838,046	\$ 184,836,474
Federal Revenue	\$ 3,352,684	\$ 4,127,928	\$ 6,781,923	\$ 7,460,244	\$ 4,890,970	\$ 12,982,340
State Revenue	\$ 15,227,752	\$ 29,538,111	\$ 39,199,005	\$ 20,245,477	\$ 21,599,180	\$ 26,660,501
Local Revenue	\$ 16,369,277	\$ 13,112,570	\$ 15,245,168	\$ 7,323,785	\$ 10,262,995	\$ 12,054,015
Other Financing	\$ 2,453,509	\$ 2,453,509	\$ 2,453,509	\$ 5,744,700	\$ 5,597,111	\$ 11,413,541
Total Revenues	\$ 178,002,525	\$ 205,264,950	\$ 228,185,836	\$ 212,774,950	\$ 226,188,302	\$ 247,946,871
Expenditures						
Certificated Salaries	\$ 84,418,474	\$ 88,091,020	\$ 90,466,064	\$ 91,062,126	\$ 106,314,832	\$ 109,430,384
Classified Salaries	\$ 34,771,596	\$ 35,849,642	\$ 38,322,002	\$ 39,894,337	\$ 47,170,273	\$ 48,884,309
Employee Benefits	\$ 48,583,531	\$ 50,223,018	\$ 54,466,963	\$ 54,482,199	\$ 69,111,868	\$ 74,501,600
Books & Supplies	\$ 6,410,525	\$ 17,424,622	\$ 10,683,152	\$ 15,240,773	\$ 10,155,680	\$ 8,462,895
Services & Other Operating	\$ 11,798,026	\$ 14,872,203	\$ 17,107,521	\$ 20,976,811	\$ 20,442,399	\$ 17,567,102
Capital Outlay	\$ 110,304	\$ 68,430	\$ 255,488	\$ 1,496,763	\$ 1,238,140	\$ 6,080
Other Outgo	\$ (145,710)	\$ (16,665)	\$ 89,364	\$ (8,709)	\$ (50,209)	\$ 656,869
Total Expenditures	\$ 185,946,746	\$ 206,512,270	\$ 211,390,554	\$ 223,144,300	\$ 254,382,983	\$ 259,509,239
Revenue Less Expenditures	\$ (7,944,221)	\$ (1,247,320)	\$ 16,795,282	\$ (10,369,350)	\$ (28,194,681)	\$ (11,562,368)
Ending Fund Balance	\$ 21,101,536	\$ 35,885,995	\$ 53,262,572	\$ 41,274,875	\$ 33,890,562	\$ 15,567,792

FY 2025-2026 MULTI-YEAR PROJECTION GENERAL FUNDS (01-09)

	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
UNAUDITED BEGINNING FUND BALANCE, 7/1	\$ 27,130,160	\$ 15,567,792	\$ 13,771,307	\$ 16,809,247	\$ 26,427,804
REVENUE					
LCFF SOURCE 8010-8099	184,836,474	192,414,314	200,457,752	208,859,954	217,696,957
FEDERAL REVENUES 8100-8299	12,982,340	4,682,340	4,682,340	4,682,340	4,682,340
STATE REVENUE 8300-8599	26,660,501	24,651,506	25,781,266	27,353,508	29,510,714
LOCAL REVENUE 8600-8799	12,054,015	12,630,078	12,689,665	12,809,665	12,929,665
OTHER FINANCING 8900-8999	11,413,541	10,067,918	10,185,067	10,295,022	10,110,716
TOTAL REVENUE	247,946,871	244,446,156	253,796,090	264,000,489	274,930,391
EXPENDITURES					
CERTIFICATED SALARIES	109,430,384	104,387,470	107,059,050	107,617,766	108,184,807
CLASSIFIED SALARIES	48,884,309	46,887,755	47,334,569	48,028,971	48,703,331
EMPLOYEE BENEFITS	74,501,600	71,669,816	74,072,437	75,484,811	77,101,072
BOOKS & SUPPLIES	8,462,895	6,189,302	6,275,524	6,482,153	6,780,977
SERVICES & OTHER OPERATING	17,567,102	15,904,967	14,813,238	15,564,900	16,842,820
CAPITAL OUTLAY	6,080	6,080	6,080	6,080	6,080
OTHER OUTGO	951,995	783,995	783,995	783,995	783,995
OTHER OUTGO - TRANSFER OF INDIRECT COSTS	(295,126)	413,257	413,257	413,257	413,257
TOTAL EXPENDITURES	259,509,239	246,242,642	250,758,149	254,381,933	258,816,338
REVENUE LESS EXPENDITURES	(11,562,368)	(1,796,485)	3,037,941	9,618,556	16,114,054
ESTIMATED ENDING FUND BALANCE	15,567,792	13,771,307	16,809,247	26,427,804	42,541,857
COMPONENTS OF ENDING BALANCE (GASB 54)					
Nonspendable (Working Capital)	295,114	295,114	295,114	295,114	295,114
Restricted Categorical Program's Carryover	5,001,915	3,055,635	3,276,250	3,574,108	3,827,014
3% Reserve for Economic Uncertainties	7,785,277	7,387,279	7,522,744	7,631,458	7,764,490
Additional Board Reserve/Unrestricted Assigned	2,485,485	3,033,184	5,715,471	14,928,245	18,117,144
Total Reserve	10,270,763	10,420,463	13,238,215	22,559,703	25,881,634
Reserve Total %	3.96%	4.23%	5.28%	8.87%	10.00%
Unassigned Fund Balance	(0)	0	0	0	12,538,095

Cupertino Union 43-69419-0000000	Multiyear Projection 2025-2026 Adopted Budget Narratives	Fund 01 Projection# 25921
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Combined

Cupertino Union 43-69419-0000000	Multiyear Projection 2025-2026 Adopted Budget Narratives	Fund 01 Projection# 25921
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Unrestricted

Revenue Assumptions:

2025-2026

One-time Increase Federal Inflation Reduction Act \$8.3m

One-time Increase State Block Grant \$4.2m

One-time Increase Transfer from Fund 21 Building Fund \$2.3m

Ongoing Increase in Property Taxes on Secured Assessed Value 5% \$7.1m

Ongoing Reduction in Supplemental Taxes -\$6.1m

Expenditure Assumptions:

Ongoing Increase Salary Adjustment 2%

Ongoing Increase FTE for TK & Lower Class Size Net FTE 12.4

Ongoing Reduction Vacant FTE -35.044

Ongoing Reduction RRMA -\$1.1m

Ongoing Reduction PG & E due to Solar Generation -\$2.0m

Ongoing Reduction Legal -\$142k

Ongoing Reduction Retirement Incentives -\$726k

Ongoing Reduction for five years Solar Debt Service moved to Fund 24 Bond Fund -\$2.7m in 2025-2026

Ongoing Increase Lease Enterprise Vehicles \$73k

2026-2030

Ongoing Increase Local Revenues for Facility Use Permit Fees \$620k

Ongoing Reduction Supplies -\$1.0m

Ongoing Increase Lease Revenue Finch from Fund 21 Building Fund \$500k

Ongoing Increase Revenue to GF from Building Fund to cover RRMA approx. \$7.8m annually

Ongoing Reduction PG & E due to Solar Generation -\$500k

Ongoing Reduction for five years Solar Debt Service moved to Fund 24 Bond Fund -\$10.0m in 2026-27, -\$2.2m in 27-28, -\$2.3m in 28-29, -\$2.4m in 29-30 (all amounts are prior to refinancing)

Ongoing Reduction FTE -48.625

Ongoing Reduction of Ending One-Time Funding sources: Educator Effectiveness, UPK, and Art & Music Block Grant -\$3.3m

Cupertino Union 43-69419-0000000	Multiyear Projection 2025-2026 Adopted Budget Narratives	Fund 01 Projection# 25921
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Restricted

Cupertino Union 43-69419-0000000		Multiyear Projection 2025-2026 Adopted Budget Combined				Fund 01 Projection# 25921
Description (Object Range) [Sum Detail]	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3	2028-29 Year 4	2029-30 Year 5	
A. REVENUES & OTHER FINANCING SOURCES [Sum Lines A1-A5c]	\$247,946,871.00	\$244,446,156.05	\$253,796,089.67	\$264,000,489.30	\$274,930,391.27	
1. LCFF/Revenue Limit Sources (8010-8099)	184,836,474.00	192,414,314.10	200,457,751.96	208,859,953.91	217,696,956.51	
2. Federal Revenues (8100-8299)	12,982,340.00	4,682,340.00	4,682,340.00	4,682,340.00	4,682,340.00	
3. Other State Revenues (8300-8599)	26,660,501.00	24,651,505.72	25,781,266.08	27,353,508.47	29,510,713.79	
4. Other Local Revenues (8600-8799)	12,054,015.00	12,630,078.28	12,689,664.76	12,809,664.76	12,929,664.76	
5. Other Financing Sources						
a. Transfers In (8900-8929)	11,413,541.00	10,067,917.95	10,185,066.87	10,295,022.16	10,110,716.21	
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	
B. EXPENDITURES & OTHER FINANCING USES [Sum Lines B1-B10]	\$259,509,239.00	\$246,242,641.52	\$250,758,148.99	\$254,381,932.94	\$258,816,337.63	
1. Certificated Salaries (1000-1999)	109,430,384.00	104,387,469.56	107,059,049.65	107,617,766.09	108,184,807.19	
2. Classified Salaries (2000-2999)	48,884,309.00	46,887,754.70	47,334,569.11	48,028,970.97	48,703,330.50	
3. Employee Benefits (3000-3999)	74,501,600.00	71,669,815.92	74,072,436.64	75,484,810.93	77,101,071.78	
4. Books and Supplies (4000-4999)	8,462,895.00	6,189,302.24	6,275,523.61	6,482,152.97	6,780,976.50	
5. Services and Other Operating Expenditures (5000-5999)	17,567,102.00	15,904,967.10	14,813,237.98	15,564,899.98	16,842,819.66	
6. Capital Outlay (6000-6999)	6,080.00	6,080.00	6,080.00	6,080.00	6,080.00	
7. Other Outgo (excluding Transfers of Indirect Costs) (7100-7299,7400-7499)	951,995.00	783,995.00	783,995.00	783,995.00	783,995.00	
8. Other Outgo - Transfers of Indirect Costs (7300-7399)	(295,126.00)	413,257.00	413,257.00	413,257.00	413,257.00	
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 (described in assumptions)	0.00	0.00	0.00	0.00	0.00	
C. NET INCREASE (DECREASE) IN FUND BALANCE	(11,562,368.00)	(1,796,485.47)	3,037,940.68	9,618,556.36	16,114,053.64	

Cupertino Union 43-69419-0000000	<p style="text-align: center;">Multiyear Projection 2025-2026 Adopted Budget Combined</p>					Fund 01 Projection# 25921
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Description (Object Range) [Sum Detail]	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3	2028-29 Year 4	2029-30 Year 5
B. EXPENDITURES & OTHER FINANCING USES: Salary Details					
1. Certificated Salaries (1000-1999)[Sum Lines B1a-B1d]	<u>\$109,430,384.00</u>	<u>\$104,387,469.56</u>	<u>\$107,059,049.65</u>	<u>\$107,617,766.09</u>	<u>\$108,184,807.19</u>
a. Base Salaries	109,430,384.00	109,430,384.00	104,387,469.56	107,059,049.65	107,617,766.09
b. Step & Column Adjustment	---	1,636,070.82	1,575,207.09	1,615,177.44	1,623,205.10
c. Cost-of-Living Adjustment	---	0.00	0.00	0.00	0.00
d. Other Adjustment	---	(6,678,985.26)	1,096,373.00	(1,056,461.00)	(1,056,164.00)
2. Classified Salaries (2000-2999)[Sum Lines B2a-B2d]	<u>\$48,884,309.00</u>	<u>\$46,887,754.70</u>	<u>\$47,334,569.11</u>	<u>\$48,028,970.97</u>	<u>\$48,703,330.50</u>
a. Base Salaries	48,884,309.00	48,884,309.00	46,887,754.70	47,334,569.11	48,028,970.97
b. Step & Column Adjustment	---	709,474.70	700,831.41	711,043.86	720,959.53
c. Cost-of-Living Adjustment	---	0.00	0.00	0.00	0.00
d. Other Adjustment	---	(2,706,029.00)	(254,017.00)	(16,642.00)	(46,600.00)
3. Employee Benefits (3000-3999)	74,501,600.00	71,669,815.92	74,072,436.64	75,484,810.93	77,101,071.78

Cupertino Union 43-69419-0000000	<p style="text-align: center;">Multiyear Projection 2025-2026 Adopted Budget Combined</p>					<p style="text-align: right;">Fund 01 Projection# 25921</p>
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Description (Object Range) [Sum Detail]	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3	2028-29 Year 4	2029-30 Year 5
B. EXPENDITURES & OTHER FINANCING USES: Employee Benefit Details					
3. Employee Benefits (3000-3999)[Sum Lines B3a-B3i]	\$74,501,600.00	\$71,669,815.92	\$74,072,436.64	\$75,484,810.93	\$77,101,071.78
a. State Teachers' Retirement System, STRS (3101-3102)	30,047,883.00	29,044,214.53	29,588,979.71	29,693,088.39	29,798,750.11
b. Public Employees' Retirement System, PERS (3201-3202)	13,072,554.00	12,579,349.21	13,182,499.23	13,231,139.62	13,413,150.57
c. OASDI/Medicare/Alternative (3301-3302)	5,516,591.00	5,281,636.26	5,365,842.17	5,427,597.69	5,488,026.79
d. Health and Welfare Benefits (3401-3402)	22,973,967.00	22,007,781.12	23,116,247.98	24,291,222.86	25,536,696.22
e. State Unemployment Insurance (3501-3502)	78,434.00	74,791.67	76,475.85	77,096.35	77,711.20
f. Workers' Compensation Insurance (3601-3602)	2,812,171.00	2,682,043.13	2,742,391.70	2,764,666.02	2,786,736.89
g. OPEB, Allocated (3701-3702)	0.00	0.00	0.00	0.00	0.00
h. OPEB, Active Employees (3751-3752)	0.00	0.00	0.00	0.00	0.00
i. Other Benefits (3901-3902)	0.00	0.00	0.00	0.00	0.00
3. Employee Benefits (3000-3999)[Sum Lines B3j-B3k]	\$74,501,600.00	\$71,669,815.92	\$74,072,436.64	\$75,484,810.93	\$77,101,071.78
j. Total Certificated (Sum Objects 3XX1)	48,517,769.00	46,603,759.99	47,885,308.60	48,631,356.80	49,423,993.50
k. Total Classified (Sum Objects 3XX2)	25,983,831.00	25,066,055.93	26,187,128.04	26,853,454.13	27,677,078.28

Cupertino Union 43-69419-0000000	Multiyear Projection 2025-2026 Adopted Budget Combined					Fund 01 Projection# 25921
Description (Object Range) [Sum Detail]	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3	2028-29 Year 4	2029-30 Year 5	
C. NET INCREASE (DECREASE) IN FUND BALANCE	(11,562,368.00)	(1,796,485.47)	3,037,940.68	9,618,556.36	16,114,053.64	
D. FUND BALANCE						
1. Beginning Fund Balance (9791-9795)	27,130,160.00	15,567,792.00	13,771,306.53	16,809,247.21	26,427,803.57	
2. Ending Fund Balance [Sum lines D2a-D2e2]	<u>\$15,567,792.00</u>	<u>\$13,771,306.53</u>	<u>\$16,809,247.21</u>	<u>\$26,427,803.57</u>	<u>\$42,541,857.21</u>	
a. Nonspendable (9710-9719)	295,114.47	295,114.47	295,114.47	295,114.47	295,114.47	
b. Restricted (9740)	5,001,915.00	3,055,635.41	3,276,249.84	3,574,107.70	3,827,014.01	
c. Committed						
1. Stabilization Arrangements (9750)	0.00	0.00	0.00	0.00	0.00	
2. Other Commitments (9760)	0.00	0.00	0.00	0.00	0.00	
d. Assigned						
1. Other Assignments (9780)	2,485,485.36	3,033,277.40	5,715,138.43	14,927,123.41	18,117,143.64	
Board Reserve	2,485,485.36	3,033,277.40	5,715,138.43	14,927,123.41	18,117,143.64	
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties (9789)	7,785,277.17	7,387,279.25	7,522,744.47	7,631,457.99	7,764,490.13	
2. Unassigned/Unappropriated (9790)	0.00	0.00	0.00	0.00	12,538,094.96	

Cupertino Union 43-69419-0000000	Multiyear Projection 2025-2026 Adopted Budget Combined					Fund 01 Projection# 25921
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Description (Object Range) [Sum Detail]	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3	2028-29 Year 4	2029-30 Year 5
E. AVAILABLE RESERVES					
1. From Components of Ending Fund Balance					
a. Stabilization Arrangements (9750)	0.00	0.00	0.00	0.00	0.00
b. Reserve for Economic Uncertainty (9789)	7,785,277.17	7,387,279.25	7,522,744.47	7,631,457.99	7,764,490.13
c. Unassigned/Unappropriated (9790)	0.00	0.00	0.00	0.00	12,538,094.96
d. Negative Restricted Ending Balances (negative resources 2000-9999) (979Z)	0.00	0.00	0.00	0.00	0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)					
a. Stabilization Arrangements (9750)	0.00	0.00	0.00	0.00	0.00
b. Reserve for Economic Uncertainty (9789)	0.00	0.00	0.00	0.00	0.00
c. Unassigned/Unappropriated (9790)	0.00	0.00	0.00	0.00	0.00
3. Total Available Reserves - by Amount	\$7,785,277.17	\$7,387,279.25	\$7,522,744.47	\$7,631,457.99	\$20,302,585.09
4. Total Available Reserves - by Percent	3.00%	3.00%	3.00%	3.00%	7.84%
F. RECOMMENDED RESERVES					
1. Calculating the Reserves					
a. Expenditures and Other Financing Uses [Sum Lines B1-B10]	259,509,239.00	246,242,641.52	250,758,148.99	254,381,932.94	258,816,337.63
b. Plus: Special Education Pass-through Funds	0.00	0.00	0.00	0.00	0.00
c. Total Expenditures and Other Financing Uses [Line F1a plus line F1b]	259,509,239.00	246,242,641.52	250,758,148.99	254,381,932.94	258,816,337.63
d. Reserve Standard Percentage Level	3.00%	3.00%	3.00%	3.00%	3.00%
e. Reserve Standard - By Percent [Line F1c times F1d]	7,785,277.17	7,387,279.25	7,522,744.47	7,631,457.99	7,764,490.13
f. Reserve Standard - By Amount	0.00	0.00	0.00	0.00	0.00
g. Reserve Standard [Greater of F1e or F1f]	7,785,277.17	7,387,279.25	7,522,744.47	7,631,457.99	7,764,490.13
h. Available Reserves (Line E3) Meet Reserve Standard (Line F1g)	MET	MET	MET	MET	MET

Cupertino Union 43-69419-0000000		Multiyear Projection 2025-2026 Adopted Budget Unrestricted				Fund 01 Projection# 25921
Description (Object Range) [Sum Detail]	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3	2028-29 Year 4	2029-30 Year 5	
A. REVENUES & OTHER FINANCING SOURCES [Sum Lines A1-A5c]	\$166,026,017.00	\$164,545,206.77	\$172,064,928.87	\$180,852,674.24	\$190,165,450.40	
1. LCFF/Revenue Limit Sources (8010-8099)	176,045,829.00	183,623,669.10	191,667,106.96	200,069,308.91	208,906,311.51	
2. Federal Revenues (8100-8299)	8,300,000.00	0.00	0.00	0.00	0.00	
3. Other State Revenues (8300-8599)	8,077,691.00	6,392,856.76	7,121,051.85	8,177,100.96	9,665,878.66	
4. Other Local Revenues (8600-8799)	4,190,000.00	4,766,063.28	4,825,649.76	4,945,649.76	5,065,649.76	
5. Other Financing Sources						
a. Transfers In (8900-8929)	3,596,199.00	2,560,050.73	2,532,573.48	2,512,114.92	2,217,859.68	
b. Other Sources (8930-8979)	0.00	0.00	0.00	0.00	0.00	
c. Contributions (8980-8999)	(34,183,702.00)	(32,797,433.10)	(34,081,453.18)	(34,851,500.31)	(35,690,249.21)	
B. EXPENDITURES & OTHER FINANCING USES [Sum Lines B1-B10]	\$170,826,839.00	\$164,395,412.65	\$169,247,602.62	\$171,531,975.74	\$174,304,303.07	
1. Certificated Salaries (1000-1999)	89,740,406.00	87,118,840.10	89,531,390.75	89,827,192.32	90,127,374.82	
2. Classified Salaries (2000-2999)	24,542,243.00	23,163,077.66	23,512,846.91	23,870,222.96	24,232,951.27	
3. Employee Benefits (3000-3999)	45,347,686.00	43,450,029.08	45,080,702.76	45,979,111.65	46,997,748.54	
4. Books and Supplies (4000-4999)	3,342,272.00	2,342,272.00	2,342,272.00	2,342,272.00	2,342,272.00	
5. Services and Other Operating Expenditures (5000-5999)	8,064,960.00	7,826,244.81	8,285,441.20	9,018,227.81	10,109,007.44	
6. Capital Outlay (6000-6999)	6,080.00	6,080.00	6,080.00	6,080.00	6,080.00	
7. Other Outgo (excluding Transfers of Indirect Costs) (7100-7299,7400-7499)	951,995.00	783,995.00	783,995.00	783,995.00	783,995.00	
8. Other Outgo - Transfers of Indirect Costs (7300-7399)	(1,168,803.00)	(295,126.00)	(295,126.00)	(295,126.00)	(295,126.00)	
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 (described in assumptions)	0.00	0.00	0.00	0.00	0.00	
C. NET INCREASE (DECREASE) IN FUND BALANCE	(4,800,822.00)	149,794.12	2,817,326.25	9,320,698.50	15,861,147.33	

Cupertino Union 43-69419-0000000	<p style="text-align: center;">Multiyear Projection 2025-2026 Adopted Budget Unrestricted</p>					Fund 01 Projection# 25921
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Description (Object Range) [Sum Detail]	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3	2028-29 Year 4	2029-30 Year 5
B. EXPENDITURES & OTHER FINANCING USES: Salary Details					
1. Certificated Salaries (1000-1999)[Sum Lines B1a-B1d]	<u>\$89,740,406.00</u>	<u>\$87,118,840.10</u>	<u>\$89,531,390.75</u>	<u>\$89,827,192.32</u>	<u>\$90,127,374.82</u>
a. Base Salaries	89,740,406.00	89,740,406.00	87,118,840.10	89,531,390.75	89,827,192.32
b. Step & Column Adjustment	---	1,340,721.10	1,316,177.65	1,352,262.57	1,356,346.50
c. Cost-of-Living Adjustment	---	0.00	0.00	0.00	0.00
d. Other Adjustment	---	(3,962,287.00)	1,096,373.00	(1,056,461.00)	(1,056,164.00)
2. Classified Salaries (2000-2999)[Sum Lines B2a-B2d]	<u>\$24,542,243.00</u>	<u>\$23,163,077.66</u>	<u>\$23,512,846.91</u>	<u>\$23,870,222.96</u>	<u>\$24,232,951.27</u>
a. Base Salaries	24,542,243.00	24,542,243.00	23,163,077.66	23,512,846.91	23,870,222.96
b. Step & Column Adjustment	---	358,863.66	348,786.25	354,018.05	359,328.31
c. Cost-of-Living Adjustment	---	0.00	0.00	0.00	0.00
d. Other Adjustment	---	(1,738,029.00)	983.00	3,358.00	3,400.00
3. Employee Benefits (3000-3999)	45,347,686.00	43,450,029.08	45,080,702.76	45,979,111.65	46,997,748.54

Cupertino Union 43-69419-0000000	Multiyear Projection 2025-2026 Adopted Budget Unrestricted	Fund 01 Projection# 25921
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Description (Object Range) [Sum Detail]	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3	2028-29 Year 4	2029-30 Year 5
B. EXPENDITURES & OTHER FINANCING USES: Employee Benefit Details					
3. Employee Benefits (3000-3999)[Sum Lines B3a-B3i]	<u>\$45,347,686.00</u>	<u>\$43,450,029.08</u>	<u>\$45,080,702.76</u>	<u>\$45,979,111.65</u>	<u>\$46,997,748.54</u>
a. State Teachers' Retirement System, STRS (3101-3102)	16,612,512.00	16,127,125.10	16,573,695.88	16,628,491.52	16,684,100.51
b. Public Employees' Retirement System, PERS (3201-3202)	6,745,124.00	6,398,441.34	6,735,531.08	6,761,810.92	6,860,446.32
c. OASDI/Medicare/Alternative (3301-3302)	3,361,819.00	3,213,561.33	3,280,509.24	3,312,485.80	3,344,941.19
d. Health and Welfare Benefits (3401-3402)	16,536,921.00	15,692,931.28	16,422,507.16	17,195,857.59	18,015,609.04
e. State Unemployment Insurance (3501-3502)	56,748.00	54,759.14	56,129.76	56,455.04	56,785.18
f. Workers' Compensation Insurance (3601-3602)	2,034,562.00	1,963,210.89	2,012,329.64	2,024,010.78	2,035,866.30
g. OPEB, Allocated (3701-3702)	0.00	0.00	0.00	0.00	0.00
h. OPEB, Active Employees (3751-3752)	0.00	0.00	0.00	0.00	0.00
i. Other Benefits (3901-3902)	0.00	0.00	0.00	0.00	0.00
3. Employee Benefits (3000-3999)[Sum Lines B3j-B3k]	<u>\$45,347,686.00</u>	<u>\$43,450,029.08</u>	<u>\$45,080,702.76</u>	<u>\$45,979,111.65</u>	<u>\$46,997,748.54</u>
j. Total Certificated (Sum Objects 3XX1)	31,941,828.00	30,816,143.22	31,835,233.23	32,392,465.29	32,984,042.78
k. Total Classified (Sum Objects 3XX2)	13,405,858.00	12,633,885.86	13,245,469.53	13,586,646.36	14,013,705.76

Cupertino Union 43-69419-0000000	Multiyear Projection 2025-2026 Adopted Budget Unrestricted				Fund 01 Projection# 25921
Description (Object Range) [Sum Detail]	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3	2028-29 Year 4	2029-30 Year 5
C. NET INCREASE (DECREASE) IN FUND BALANCE	(4,800,822.00)	149,794.12	2,817,326.25	9,320,698.50	15,861,147.33
D. FUND BALANCE					
1. Beginning Fund Balance (9791-9795)	15,366,699.00	10,565,877.00	10,715,671.12	13,532,997.37	22,853,695.87
2. Ending Fund Balance [Sum lines D2a-D2e2]	<u>\$10,565,877.00</u>	<u>\$10,715,671.12</u>	<u>\$13,532,997.37</u>	<u>\$22,853,695.87</u>	<u>\$38,714,843.20</u>
a. Nonspendable (9710-9719)	295,114.47	295,114.47	295,114.47	295,114.47	295,114.47
b. Restricted (9740)	0.00	0.00	0.00	0.00	0.00
c. Committed					
1. Stabilization Arrangements (9750)	0.00	0.00	0.00	0.00	0.00
2. Other Commitments (9760)	0.00	0.00	0.00	0.00	0.00
d. Assigned					
1. Other Assignments (9780)	2,485,485.36	3,033,277.40	5,715,138.43	14,927,123.41	18,117,143.64
Board Reserve	2,485,485.36	3,033,277.40	5,715,138.43	14,927,123.41	18,117,143.64
e. Unassigned/Unappropriated					
1. Reserve for Economic Uncertainties (9789)	7,785,277.17	7,387,279.25	7,522,744.47	7,631,457.99	7,764,490.13
2. Unassigned/Unappropriated (9790)	0.00	0.00	0.00	0.00	12,538,094.96

Cupertino Union 43-69419-0000000	<p style="text-align: center;">Multiyear Projection 2025-2026 Adopted Budget Unrestricted</p>					<p style="text-align: right;">Fund 01 Projection# 25921</p>
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Description (Object Range) [Sum Detail]	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3	2028-29 Year 4	2029-30 Year 5
E. AVAILABLE RESERVES					
1. From Components of Ending Fund Balance					
a. Stabilization Arrangements (9750)	0.00	0.00	0.00	0.00	0.00
b. Reserve for Economic Uncertainty (9789)	7,785,277.17	7,387,279.25	7,522,744.47	7,631,457.99	7,764,490.13
c. Unassigned/Unappropriated (9790)	0.00	0.00	0.00	0.00	12,538,094.96
d. Negative Restricted Ending Balances (negative resources 2000-9999) (979Z)	0.00	0.00	0.00	0.00	0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)					
a. Stabilization Arrangements (9750)	0.00	0.00	0.00	0.00	0.00
b. Reserve for Economic Uncertainty (9789)	0.00	0.00	0.00	0.00	0.00
c. Unassigned/Unappropriated (9790)	0.00	0.00	0.00	0.00	0.00
3. Total Available Reserves - by Amount	<u>\$7,785,277.17</u>	<u>\$7,387,279.25</u>	<u>\$7,522,744.47</u>	<u>\$7,631,457.99</u>	<u>\$20,302,585.09</u>

Cupertino Union 43-69419-0000000	Multiyear Projection 2025-2026 Adopted Budget Restricted				Fund 01 Projection# 25921
Description (Object Range) [Sum Detail]	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3	2028-29 Year 4	2029-30 Year 5
A. REVENUES & OTHER FINANCING SOURCES [Sum Lines A1-A5c]	\$81,920,854.00	\$79,900,949.28	\$81,731,160.80	\$83,147,815.06	\$84,764,940.87
1. LCFF/Revenue Limit Sources (8010-8099)	8,790,645.00	8,790,645.00	8,790,645.00	8,790,645.00	8,790,645.00
2. Federal Revenues (8100-8299)	4,682,340.00	4,682,340.00	4,682,340.00	4,682,340.00	4,682,340.00
3. Other State Revenues (8300-8599)	18,582,810.00	18,258,648.96	18,660,214.23	19,176,407.51	19,844,835.13
4. Other Local Revenues (8600-8799)	7,864,015.00	7,864,015.00	7,864,015.00	7,864,015.00	7,864,015.00
5. Other Financing Sources					
a. Transfers In (8900-8929)	7,817,342.00	7,507,867.22	7,652,493.39	7,782,907.24	7,892,856.53
b. Other Sources (8930-8979)	0.00	0.00	0.00	0.00	0.00
c. Contributions (8980-8999)	34,183,702.00	32,797,433.10	34,081,453.18	34,851,500.31	35,690,249.21
B. EXPENDITURES & OTHER FINANCING USES [Sum Lines B1-B10]	\$88,682,400.00	\$81,847,228.87	\$81,510,546.37	\$82,849,957.20	\$84,512,034.56
1. Certificated Salaries (1000-1999)	19,689,978.00	17,268,629.46	17,527,658.90	17,790,573.77	18,057,432.37
2. Classified Salaries (2000-2999)	24,342,066.00	23,724,677.04	23,821,722.20	24,158,748.01	24,470,379.23
3. Employee Benefits (3000-3999)	29,153,914.00	28,219,786.84	28,991,733.88	29,505,699.28	30,103,323.24
4. Books and Supplies (4000-4999)	5,120,623.00	3,847,030.24	3,933,251.61	4,139,880.97	4,438,704.50
5. Services and Other Operating Expenditures (5000-5999)	9,502,142.00	8,078,722.29	6,527,796.78	6,546,672.17	6,733,812.22
6. Capital Outlay (6000-6999)	0.00	0.00	0.00	0.00	0.00
7. Other Outgo (excluding Transfers of Indirect Costs) (7100-7299,7400-7499)	0.00	0.00	0.00	0.00	0.00
8. Other Outgo - Transfers of Indirect Costs (7300-7399)	873,677.00	708,383.00	708,383.00	708,383.00	708,383.00
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 (described in assumptions)	0.00	0.00	0.00	0.00	0.00
C. NET INCREASE (DECREASE) IN FUND BALANCE	(6,761,546.00)	(1,946,279.59)	220,614.43	297,857.86	252,906.31

Cupertino Union 43-69419-0000000	<p style="text-align: center;">Multiyear Projection 2025-2026 Adopted Budget Restricted</p>					Fund 01 Projection# 25921
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Description (Object Range) [Sum Detail]	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3	2028-29 Year 4	2029-30 Year 5
B. EXPENDITURES & OTHER FINANCING USES: Salary Details					
1. Certificated Salaries (1000-1999)[Sum Lines B1a-B1d]	<u>\$19,689,978.00</u>	<u>\$17,268,629.46</u>	<u>\$17,527,658.90</u>	<u>\$17,790,573.77</u>	<u>\$18,057,432.37</u>
a. Base Salaries	19,689,978.00	19,689,978.00	17,268,629.46	17,527,658.90	17,790,573.77
b. Step & Column Adjustment	---	295,349.72	259,029.44	262,914.87	266,858.60
c. Cost-of-Living Adjustment	---	0.00	0.00	0.00	0.00
d. Other Adjustment	---	(2,716,698.26)	0.00	0.00	0.00
2. Classified Salaries (2000-2999)[Sum Lines B2a-B2d]	<u>\$24,342,066.00</u>	<u>\$23,724,677.04</u>	<u>\$23,821,722.20</u>	<u>\$24,158,748.01</u>	<u>\$24,470,379.23</u>
a. Base Salaries	24,342,066.00	24,342,066.00	23,724,677.04	23,821,722.20	24,158,748.01
b. Step & Column Adjustment	---	350,611.04	352,045.16	357,025.81	361,631.22
c. Cost-of-Living Adjustment	---	0.00	0.00	0.00	0.00
d. Other Adjustment	---	(968,000.00)	(255,000.00)	(20,000.00)	(50,000.00)
3. Employee Benefits (3000-3999)	29,153,914.00	28,219,786.84	28,991,733.88	29,505,699.28	30,103,323.24

Cupertino Union 43-69419-0000000	<p style="text-align: center;">Multiyear Projection 2025-2026 Adopted Budget Restricted</p>					<p style="text-align: right;">Fund 01 Projection# 25921</p>
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Description (Object Range) [Sum Detail]	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3	2028-29 Year 4	2029-30 Year 5
B. EXPENDITURES & OTHER FINANCING USES: Employee Benefit Details					
3. Employee Benefits (3000-3999)[Sum Lines B3a-B3i]	\$29,153,914.00	\$28,219,786.84	\$28,991,733.88	\$29,505,699.28	\$30,103,323.24
a. State Teachers' Retirement System, STRS (3101-3102)	13,435,371.00	12,917,089.43	13,015,283.83	13,064,596.87	13,114,649.60
b. Public Employees' Retirement System, PERS (3201-3202)	6,327,430.00	6,180,907.87	6,446,968.15	6,469,328.70	6,552,704.25
c. OASDI/Medicare/Alternative (3301-3302)	2,154,772.00	2,068,074.93	2,085,332.93	2,115,111.89	2,143,085.60
d. Health and Welfare Benefits (3401-3402)	6,437,046.00	6,314,849.84	6,693,740.82	7,095,365.27	7,521,087.18
e. State Unemployment Insurance (3501-3502)	21,686.00	20,032.53	20,346.09	20,641.31	20,926.02
f. Workers' Compensation Insurance (3601-3602)	777,609.00	718,832.24	730,062.06	740,655.24	750,870.59
g. OPEB, Allocated (3701-3702)	0.00	0.00	0.00	0.00	0.00
h. OPEB, Active Employees (3751-3752)	0.00	0.00	0.00	0.00	0.00
i. Other Benefits (3901-3902)	0.00	0.00	0.00	0.00	0.00
3. Employee Benefits (3000-3999)[Sum Lines B3j-B3k]	\$29,153,914.00	\$28,219,786.84	\$28,991,733.88	\$29,505,699.28	\$30,103,323.24
j. Total Certificated (Sum Objects 3XX1)	16,575,941.00	15,787,616.77	16,050,075.37	16,238,891.51	16,439,950.72
k. Total Classified (Sum Objects 3XX2)	12,577,973.00	12,432,170.07	12,941,658.51	13,266,807.77	13,663,372.52

Cupertino Union 43-69419-0000000	Multiyear Projection 2025-2026 Adopted Budget Restricted					Fund 01 Projection# 25921
Description (Object Range) [Sum Detail]	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3	2028-29 Year 4	2029-30 Year 5	
C. NET INCREASE (DECREASE) IN FUND BALANCE	(6,761,546.00)	(1,946,279.59)	220,614.43	297,857.86	252,906.31	
D. FUND BALANCE						
1. Beginning Fund Balance (9791-9795)	11,763,461.00	5,001,915.00	3,055,635.41	3,276,249.84	3,574,107.70	
2. Ending Fund Balance [Sum lines D2a-D2e2]	<u>\$5,001,915.00</u>	<u>\$3,055,635.41</u>	<u>\$3,276,249.84</u>	<u>\$3,574,107.70</u>	<u>\$3,827,014.01</u>	
a. Nonspendable (9710-9719)	0.00	0.00	0.00	0.00	0.00	
b. Restricted (9740)	5,001,915.00	3,055,635.41	3,276,249.84	3,574,107.70	3,827,014.01	
c. Committed						
1. Stabilization Arrangements (9750)	0.00	0.00	0.00	0.00	0.00	
2. Other Commitments (9760)	0.00	0.00	0.00	0.00	0.00	
d. Assigned						
1. Other Assignments (9780)	0.00	0.00	0.00	0.00	0.00	
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties (9789)	0.00	0.00	0.00	0.00	0.00	
2. Unassigned/Unappropriated (9790)	0.00	0.00	0.00	0.00	0.00	

Cupertino Union 43-69419-0000000	<p style="text-align: center;">Multiyear Projection 2025-2026 Adopted Budget Restricted</p>					Fund 01 Projection# 25921
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Description (Object Range) [Sum Detail]	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3	2028-29 Year 4	2029-30 Year 5
E. AVAILABLE RESERVES					
1. From Components of Ending Fund Balance					
a. Stabilization Arrangements (9750)	---	---	---	---	---
b. Reserve for Economic Uncertainty (9789)	---	---	---	---	---
c. Unassigned/Unappropriated (9790)	---	---	---	---	---
d. Negative Restricted Ending Balances (negative resources 2000-9999) (979Z)	---	---	---	---	---
2. Special Reserve Fund - Noncapital Outlay (Fund 17)					
a. Stabilization Arrangements (9750)	---	---	---	---	---
b. Reserve for Economic Uncertainty (9789)	---	---	---	---	---
c. Unassigned/Unappropriated (9790)	---	---	---	---	---
3. Total Available Reserves - by Amount	\$---	\$---	\$---	\$---	\$---
4. Total Available Reserves - by Percent	---%	---%	---%	---%	---%

Cupertino Union 43-69419-0000000	<p style="text-align: center;">Multiyear Projection 2025-2026 Adopted Budget Assumptions</p>					<p style="text-align: right;">Fund 01 Projection# 25921</p>
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Description (Object range)	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3	2028-29 Year 4	2029-30 Year 5
State Rates					
State Categorical COLA	2.4300%	3.5200%	3.6300%	3.4900%	3.3900%
California CPI	2.9200%	0.0000%	0.0000%	0.0000%	0.0000%
California Lottery - Base	\$191.00	\$191.00	\$191.00	\$191.00	\$191.00
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
California Lottery - Instructional Materials	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
Mandate Block Grant	2.4300%	3.5200%	3.6300%	3.4900%	3.3900%
Interest Rate Trend for 10-Year Treasuries	4.4900%	4.4100%	4.3000%	4.3000%	4.3000%
Applied Change Rate		-1.7817%	-2.4943%	0.0000%	0.0000%
STRS Rate Change	19.1000%	19.1000%	19.1000%	19.1000%	19.1000%
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
PERS Rate Change	27.4000%	27.5000%	28.5000%	28.2000%	28.2000%
Applied Change Rate		0.3650%	3.6364%	-1.0526%	0.0000%
Federal COLA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Description (Object range)	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3	2028-29 Year 4	2029-30 Year 5
Local Rates					
LCFF Sources - State Aid, Current Year	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LCFF Sources - Education Protection Account, Current Year	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LCFF Sources - Local Revenue	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
LCFF Sources - Charter In-Lieu of Property Tax Transfer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Certificated Staff Step & Column	1.5000%	1.5000%	1.5000%	1.5000%	1.5000%
Certificated COLA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Certificated COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Classified Staff Step	1.5000%	1.5000%	1.5000%	1.5000%	1.5000%
Classified COLA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Classified COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Certificated Management COLA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

Description (Object range)	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3	2028-29 Year 4	2029-30 Year 5
Local Rates					
Certificated Management COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Classified Management COLA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Classified Management COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Certificated Health & Welfare Percent Change	5.0000%	4.0000%	6.0000%	6.0000%	6.0000%
Classified Health & Welfare Percent Change	5.0000%	4.0000%	6.0000%	6.0000%	6.0000%
OASDI/Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
Certificated OASDI/Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
Classified OASDI/Classified Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
State Unemployment Insurance Rate Change	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
Workers Compensation Insurance Rate Change	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
Average Cash Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
Description (Object range)	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3	2028-29 Year 4	2029-30 Year 5
User-defined Rates and Values					
Description (Object range)	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3	2028-29 Year 4	2029-30 Year 5
Other Adjustments					
Other Adjustments - Unrestricted - Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Adjustments - Unrestricted - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Adjustments - Restricted - Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Adjustments - Restricted - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



Fiscal Stabilization Plan 2025-2026 Adopted Budget

Revenue/Transfers In	2025-2026	2026-2027	2027-2028	2028-2029
Interfund Transfer from Fund 21 Building Fund Ongoing	\$3,596,199	\$1,955,801	\$1,928,324	\$1,907,865
State Block Grant One-Time*	\$4,200,000	\$0	\$0	\$0
Inflation Reduction Act One-Time	\$8,300,000	\$0	\$0	\$0
Property Taxes (\$7.1m increase, \$6.1m decrease in 2025-2026) Ongoing	\$1,000,000	\$7,600,000	\$8,000,000	\$8,400,000
Facility Use Permit Increase Ongoing	\$0	\$620,000	\$620,000	\$620,000
Total Net Additional Revenues	\$17,096,199	\$10,175,801	\$10,548,324	\$10,927,865

Reduction in Force (RIF)	2025-2026	2026-2027	2027-2028	2027-2028
Staffing Adjustment, FTE Decreases -35.044 FTE (Various Vacant) One-Time	-\$4,603,019	\$0	\$0	\$0
Staffing Adjustment, FTE Decreases -48.625 FTE (Various Vacant) One-Time	\$0	-\$3,300,000	\$0	\$0
Early Retirement Incentives (Five years through 29-30)	-\$726,000	-\$715,000	-\$707,000	-\$680,000
Total FTE Decreases	-\$5,329,019	-\$4,015,000	-\$707,000	-\$680,000

Increase in Force	2025-2026	2026-2027	2027-2028	2027-2028
Staffing Adjustment, Classified FTE Increases +4 (TK) One-Time	\$150,016	\$0	\$0	\$0
Staffing Adjustment, Certificated FTE Increases +18 FTE (TK & Class Size Reduction) One-Time	\$2,250,000	\$0	\$0	\$0
Total FTE Increases	\$2,400,016	\$0	\$0	\$0

Expenditures	2025-2026	2026-2027	2027-2028	2027-2028
Ongoing Reduction in PGE due to Solar Energy Generation Ongoing	-\$2,000,000	\$0	\$0	\$0
Other Ongoing Expenditure Reductions Ongoing	-\$1,242,000	\$0	\$0	\$0
Total Expenditures	-\$3,242,000	\$0	\$0	\$0
Total Net Expenditure Changes	-\$6,171,003	-\$4,015,000	-\$707,000	-\$680,000

Unrestricted Deficit Spending	2025-2026	2026-2027	2027-2028	2028-2029
Total Unrestricted Revenues & Other Financing Uses	\$166,026,017	\$164,545,207	\$172,064,929	\$180,852,674
Total Unrestricted Expenditures & Other Financing Uses	\$170,826,839	\$164,395,413	\$169,247,603	\$171,531,976
Total Deficit Spending	-\$4,800,822	\$149,794	\$2,817,326	\$9,320,699
Available Reserves	\$10,565,877	\$10,715,671	\$13,532,997	\$22,853,696
Allowable Amount of Deficit Spending (33.3% of available reserves)	-\$3,518,437	-\$3,568,318	-\$4,506,488	-\$7,610,281
Amount over	-\$1,282,385	\$3,718,113	\$7,323,814	\$16,930,979

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 reserves² as a percentage of total expenditures and other financing uses³ in any of the current fiscal year or two subsequent fiscal years.

Combined Fund Balance	2025-2026	2026-2027	2027-2028	2028-2029
Projected Ending Fund Balance	\$15,567,792	\$13,771,307	\$16,809,247	\$26,427,804
Restricted Carryover & Nonspendable Working Capital	\$5,297,029	\$3,350,749	\$3,571,364	\$3,869,222
Reserve for Economic Uncertainties 3% State Required	\$7,785,277	\$7,387,279	\$7,522,744	\$7,631,458
Reserve for Board Policy 3100 up to 7%	\$2,485,485	\$3,033,277	\$5,715,138	\$14,927,123
Total Available Reserves	\$10,270,763	\$10,420,557	\$13,237,883	\$22,558,581
	3.96%	4.23%	5.28%	8.87%

Unassigned

*In the event that the State Block Grant does not materialize, the District will be using the available Board Reserves of \$2.485m, an additional one-time Building Fund transfer of \$1.0m, and year-end savings from vacant positions to balance the budget.

As Of: 6/5/25

Important Note: This Fiscal Stabilization Plan is being submitted with the District's understanding that the Board will have on-going opportunities to revisit and revise the plan as deemed necessary and appropriate to meet its reserve requirements.

CUPERTINO EDUCATIONAL ENDOWMENT FOUNDATION (CEE) GRANTS						
			1985-2025			
			Cumulative	2025-2026		Grand Total
			Grants	Budget		
SCHOOL SITE						
Instructional Materials/Staff Development		\$	1,437,624	\$		\$ 1,437,624
Grants for Teacher Initiated Projects			304,122			304,122
School Libraries			192,927			192,927
Arts & Technology Funds			1,658,227			1,658,227
Visual & Performing Arts			2,409,345	87,020		2,496,365
K-3 Classroom Music Funds			1,197,402			1,197,402
Whole Child Material			18,000			18,000
Middle School Music			125,000			125,000
Middle School Electives			30,000	100,000		130,000
Great Schools Week			44,966			44,966
School Safety Grant			6,800			6,800
School Literacy Books			93,000			93,000
STEM - Segdwick			1,200			1,200
Portrait of a Learner			25,000			25,000
5k run			1,000			1,000
TK Materials (Tinkerboxes)			10,500	6,000		16,500
Total School Grants			7,555,113	193,020		7,748,133
DISTRICTWIDE						
Arts			253,000			253,000
After School Sports			41,000	40,000		81,000
CUSD 25			248,723			248,723
Disaster Preparedness Training			34,700			34,700
Diversity Staff Development/Literature			30,000			30,000
Guided Learning Center Pilot			180,000			180,000
Instructional Media Support			120,000			120,000
Classroom Books			175,000			175,000
Leadership Training			42,500			42,500
Language Arts Curriculum Development			85,000			85,000
4-5 Music Program			4,591,000			4,591,000
Parent Education			51,000			51,000
Physical Education Support			117,000			117,000
Summer Institutes			451,000			451,000
Science			352,200			352,200
Staff Development			57,000			57,000
RAFT memberships for teachers			9,000			9,000
Technology			496,500			496,500
District Math & Literacy Program			27,000			27,000
Classroom Support			18,000			18,000
Information Literacy Resource Teacher			214,000			214,000
Teacher Workshops in writing			32,000			32,000
Math Initiative			157,621			157,621
Innovator Award			37,000			37,000
Materials for Special Edu			7,000			7,000
Literacy			8,200			8,200
Mandarin Immersion Program			84,002			84,002
Mental Health Training - Speaker			2,000			2,000
Miscellaneous			19,536	2,400		21,936
School specific grants			5,500			5,500
Special Olympics			3,600			3,600
STEAM			300,000			300,000
Teachers Computer Monitor for Remote Teaching			46,000			46,000
Total District Grants		\$	8,296,082	\$ 42,400	\$	8,338,482
TOTAL ALL GRANTS	\$	\$	15,851,195	\$ 235,420	\$	16,086,615

CUPERTINO UNION SCHOOL DISTRICT						
AUTHORIZED FTE SUMMARY BY OBJECT CODES AND BY FUNDS						
2025-26 Adopted Budget FTE Report						
			2024-25	2024-25	2025-26	
			Adopted	2nd Interim	Adopted	
	Object	Description	Budget FTE	Budget FTE	Budget FTE	Difference between 2nd interim & adopted 25/26
	Fund 01- General Fund					
	01-1110	Regular Teachers	549.800	551.150	561.760	10.610
	01-1170	Classroom Support Teacher	27.800	25.300	27.340	2.040
	01-1180	Home Study Teacher	1.000	0.000	0.000	0.000
	01-1230	Counselors	11.000	10.000	10.000	0.000
	01-1240	Psychologists	8.450	8.450	8.050	-0.400
	01-1250	Nurses	0.750	0.000	4.900	4.900
	01-1310	Superintendent	1.000	1.000	1.000	0.000
	01-1320	Assistant Superintendent	2.300	2.300	2.300	0.000
	01-1330	Directors	9.700	9.200	8.700	-0.500
	01-1340	Principals	23.000	23.000	23.000	0.000
	01-1341	Teacher/Principal on Special Assignment	1.000	0.000	0.000	0.000
	01-1350	Assistant Principals	8.000	8.000	8.000	0.000
	01-1360	Manager/Coordinator	0.000	0.000	2.000	2.000
	01-1910	Other Certificated Salaries	0.500	0.500	0.500	0.000
	01-1930	Inst. Coaches	1.000	0.000	4.000	4.000
	Total 1000s		645.3000	638.9000	661.5500	22.650
	01-2110	Instr'l Assistants - Classroom	28.32500	35.57700	40.45500	4.878
	01-2210	School Technology Specialist	0.25000	18.62500	18.37500	-0.250
	01-2220	SLM Tech	8.51300	8.12500	8.25000	0.125
	01-2230	Maint & Operations	73.10000	68.22500	68.22500	0.000
	01-2240	Mental Health Therapist	7.26829	7.26829	6.81300	-0.455
	01-2250	Lic Voc. Nurse	0.00000	0.00000	8.62500	8.625
	01-2270	Transportation - Regular Personnel	33.75000	31.12500	33.75000	2.625
	01-2310	Assistant Superintendent	0.80000	0.80000	0.80000	0.000
	01-2320	Director	3.75000	3.75000	2.75000	-1.000
	01-2330	Manager/Coordinator	5.20000	5.20000	4.20000	-1.000
	01-2340	Supervisor	1.00000	1.00000	1.00000	0.000
	01-2350	Bond Project Administrator	0.00000	0.00000	0.00000	0.000
	01-2370	Confidential Admin Secretary	4.00000	4.00000	4.00000	0.000
	01-2410	Clerical & Office	93.25000	92.25000	96.25000	4.000
	01-2420	Special Program Coordinator	2.12500	8.37500	8.37500	0.000
	01-2910	Noon Aide	16.80050	14.30050	14.10050	-0.200
	01-2930	Comm Eng and Resource	0.62500	0.00000	0.00000	0.000
	Total 2000s		278.75679	298.62079	315.96850	17.34771
	Total Fund 01		924.05679	937.52079	977.51850	39.998
	Fund 07 - Special Education					
	07-1114	Teacher on Special Assignment	2.000	2.000	0.000	-2.000
	07-1140	Special Education Teachers	58.250	57.800	55.800	-2.000
	07-1150	Speech Pathologists	25.000	27.600	27.600	0.000
	07-1170	Classroom Support Teacher	15.600	17.200	18.200	1.000
	07-1240	Psychologists	10.550	10.550	10.550	0.000

CUPERTINO UNION SCHOOL DISTRICT						
AUTHORIZED FTE SUMMARY BY OBJECT CODES AND BY FUNDS						
2025-26 Adopted Budget FTE Report						
			2024-25	2024-25	2025-26	
			Adopted	2nd Interim	Adopted	
	Object	Description	Budget FTE	Budget FTE	Budget FTE	Difference between 2nd interim & adopted 25/26
	07-1250	Nurses	1.100	1.100	1.100	0.000
	07-1330	Directors	1.500	1.500	1.000	-0.500
	07-1341	Principal on Special Assignment	0.000	0.000	0.000	0.000
	07-1360	Coordinators	5.000	5.000	5.000	0.000
	07-1910	Other Certificated	1.000	1.000	0.000	-1.000
	07-1930	Inst Coach	0.000	0.000	0.000	0.000
	Total 1000s		120.000	123.750	119.250	-4.500
	07-2130	Instr'l Assistants - Classroom	184.589	195.404	180.900	-14.504
	07-2240	Mental Health Therapist	3.000	6.640	7.640	1.000
	07-2250	Lic Voc. Nurse	0.000	0.000	0.000	0.000
	07-2280	Occupational Therapist	6.000	8.250	8.250	0.000
	07-2330	Manager	1.000	1.000	1.000	0.000
	07-2340	Supervisor	12.000	11.000	11.000	0.000
	07-2410	Clerical & Office	5.300	5.300	5.300	0.000
	07-2990	Other - Classified	2.501	2.501	2.501	0.000
	Total 2000s		214.390	230.095	216.591	-13.504
	Total Fund 07		334.390	353.845	335.841	-18.004
	Fund 08 - Categorical Programs					
	08-1110	Regular Teacher	13.00000	13.00000	12.00000	-1.000
	08-1170	Classroom Support Teacher	17.00000	20.00000	17.50000	-2.500
	08-1180	Home Study Teacher	0.00000	0.00000	0.00000	0.000
	08-1250	Nurses	4.15000	4.90000	0.00000	-4.900
	08-1330	Director	2.00000	1.50000	1.25000	-0.250
	08-1341	Principal on Special Assign	0.00000	0.00000	0.00000	0.000
	08-1360	Manager/Coordinator	2.00000	1.90000	0.00000	-1.900
	08-1930	Instructional Coaches	7.00000	7.00000	2.00000	-5.000
	Total 1000s		45.15000	48.30000	32.75000	-15.55000
	08-2110	Instr'l Assistants - Classroom	37.26200	35.38700	36.38700	1.000
	08-2130	Instr'l Assistants	1.87500	0.37500	0.37500	0.000
	08-2210	School Technology Specialist	1.56300	1.31300	1.18800	-0.125
	08-2220	SLM Tech	5.49000	5.87800	5.75300	-0.125
	08-2230	Maintenance & Operations	33.40000	38.27500	38.27500	0.000
	08-2240	Mental Health Therapist	4.54471	2.90471	2.36000	-0.545
	08-2250	Lic Voc. Nurse	10.00000	11.00000	2.37500	-8.625
	08-2270	Transportation	1.50000	1.50000	1.50000	0.000
	08-2310	Assistant Superintendent	0.20000	0.20000	0.20000	0.000
	08-2320	Directors	0.25000	0.25000	0.25000	0.000
	08-2330	Managers	2.80000	2.80000	2.80000	0.000
	08-2340	Supervisors	0.00000	0.00000	0.00000	0.000
	08-2370	Confidential Admin Secy	0.00000	0.00000	0.00000	0.000
	08-2410	Clerical & Office - Personnel	8.20000	10.01300	5.20000	-4.813
	08-2420	Categorical Program Coordinator	1.56300	1.68800	1.56300	-0.125
	08-2930	Engagement & Comm Res Spec	0.62500	1.00000	1.00000	0.000

CUPERTINO UNION SCHOOL DISTRICT						
AUTHORIZED FTE SUMMARY BY OBJECT CODES AND BY FUNDS						
2025-26 Adopted Budget FTE Report						
			2024-25	2024-25	2025-26	
			Adopted	2nd Interim	Adopted	
	Object	Description	Budget FTE	Budget FTE	Budget FTE	Difference between 2nd interim & adopted 25/26
	Total 2000s		109.27271	112.58371	99.22600	-13.35771
	Total Fund 08		154.42271	160.88371	131.97600	-28.90771
	Fund 09 - Lottery					
	09-1110	Regular Teachers	0.0000	0.0000	0.0000	0.000
	09-1170	Classroom Support Teacher	0.0000	0.0000	0.0000	0.000
	Total 1000s		0.0000	0.0000	0.0000	0.0000
	09-2110	Instr'l Assistants - Classroom	3.5000	0.0000	0.0000	0.000
	09-2210	School Technology Specialist	18.3750	0.0000	0.0000	0.000
	Total 2000s		21.8750	0.0000	0.0000	0.0000
	Total Fund 09		21.8750	0.0000	0.0000	0.0000
	Fund 13 - Student Nutrition					
	13-2230	Food Services - Drivers	3.0000	3.0000	3.0000	0.000
	13-2260	Food Services - Regular Personnel	32.5625	35.90625	35.90625	0.000
	13-2320	Director	1.0000	1.0000	1.0000	0.000
	13-2330	Manager	1.0000	1.0000	1.0000	0.000
	13-2340	Supervisor	6.0000	6.0000	6.0000	0.000
	13-2410	Clerical & Office - Personnel	2.5000	2.5000	2.5000	0.000
	Total 2000s		46.0625	49.40625	49.40625	0.0000
	Total Fund 13		46.0625	49.40625	49.40625	0.0000
	Fund 21 - Building Fund					
	21-2230	Maint & Operations - Personnel	0.5000	0.5000	0.5000	0.000
	21-2410	Clerical & Office - Personnel	0.2500	0.2500	0.2500	0.000
	Total 2000s		0.7500	0.7500	0.7500	0.0000
	Total Fund 21		0.7500	0.7500	0.7500	0.0000
	Fund 24 - General Obligation Bond					
	24-2350	Bond Administrator	0.0000	0.0000	1.0000	1.000
	Total Fund 24		0.0000	0.0000	1.0000	1.000
	Fund 62 - Self-Funded Insurance					
	62-1320	Executive Cabinet	0.0000	0.0000	0.0000	0.000
	62-1330	Director	0.0000	0.0000	0.0000	0.000
	62-2310	Assistant Superintendent	0.0000	0.0000	0.0000	0.000
	62-2410	Clerical & Office - Personnel	0.0000	0.0000	0.0000	0.000
	Total 2000s		0.0000	0.0000	0.0000	0.0000
	Total Fund 62		0.0000	0.0000	0.0000	0.0000
	Fund 63 - Enterprise Fund					
	63-1330	Director - Certificated	0.5000	0.5000	0.7500	0.250
	Total 1000s		0.5000	0.5000	0.7500	0.2500

CUPERTINO UNION SCHOOL DISTRICT						
AUTHORIZED FTE SUMMARY BY OBJECT CODES AND BY FUNDS						
2025-26 Adopted Budget FTE Report						
			2024-25	2024-25	2025-26	
			Adopted	2nd Interim	Adopted	
	Object	Description	Budget FTE	Budget FTE	Budget FTE	Difference between 2nd interim & adopted 25/26
	63-2110	Preschool Aide	10.3750	6.3750	5.3750	-1.000
	63-2340	Supervisor	1.0000	1.0000	0.0000	-1.000
	63-2410	Clerical & Office - Personnel	1.0000	1.0000	1.0000	0.000
	63-2990	Preschool Lead/Teacher	14.0000	12.0000	9.0000	-3.000
	Total 2000s		26.3750	20.3750	15.3750	-5.0000
	Total Fund 63		26.8750	20.8750	16.1250	-4.7500
	Total All Funds		1508.43200	1523.28075	1512.61675	-10.66400
	CEA	761.3000				
	Unrep	14.1005				
	CMGT	53.0000				
	CONF	3.0000				
	CSEA	466.0600				
	LMGT	28.0000				
	SEIU	181.1563				
	SUPVR	<u>6.0000</u>				
	TOTAL	1512.61675				
	Certificated	761.3000				
	Classified	661.3168				
	Management	<u>90.0000</u>				
		1512.61675				

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

			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources	8010-8099		174,984,075.00	8,926,006.00	183,910,081.00	176,045,829.00	8,790,645.00	184,836,474.00	0.5%
2) Federal Revenue	8100-8299		0.00	5,310,988.00	5,310,988.00	8,300,000.00	4,682,340.00	12,982,340.00	144.4%
3) Other State Revenue	8300-8599		3,664,289.00	18,953,666.00	22,617,955.00	8,077,691.00	18,582,810.00	26,660,501.00	17.9%
4) Other Local Revenue	8600-8799		4,421,622.00	11,255,479.00	15,677,101.00	4,190,000.00	7,864,015.00	12,054,015.00	-23.1%
5) TOTAL, REVENUES			183,069,986.00	44,446,139.00	227,516,125.00	196,613,520.00	39,919,810.00	236,533,330.00	4.0%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		84,222,892.00	21,848,061.00	106,070,953.00	89,740,406.00	19,689,978.00	109,430,384.00	3.2%
2) Classified Salaries	2000-2999		23,161,984.00	24,403,051.00	47,565,035.00	24,542,243.00	24,342,066.00	48,884,309.00	2.8%
3) Employee Benefits	3000-3999		41,087,652.00	28,832,605.00	69,920,257.00	45,347,686.00	29,153,914.00	74,501,600.00	6.6%
4) Books and Supplies	4000-4999		3,983,595.00	8,405,917.00	12,389,512.00	3,342,272.00	5,120,623.00	8,462,895.00	-31.7%
5) Services and Other Operating Expenditures	5000-5999		9,815,642.00	16,193,024.00	26,008,666.00	8,064,960.00	9,502,142.00	17,567,102.00	-32.5%
6) Capital Outlay	6000-6999		273,963.00	3,137,056.00	3,411,019.00	6,080.00	0.00	6,080.00	-99.8%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		968,482.00	0.00	968,482.00	951,995.00	0.00	951,995.00	-1.7%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(2,215,731.00)	1,838,939.00	(376,792.00)	(1,168,803.00)	873,677.00	(295,126.00)	-21.7%
9) TOTAL, EXPENDITURES			161,298,479.00	104,658,653.00	265,957,132.00	170,826,839.00	88,682,400.00	259,509,239.00	-2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			21,771,507.00	(60,212,514.00)	(38,441,007.00)	25,786,681.00	(48,762,590.00)	(22,975,909.00)	-40.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		172,116.00	6,091,411.00	6,263,527.00	3,596,199.00	7,817,342.00	11,413,541.00	82.2%
b) Transfers Out	7600-7629		0.00	27,620.00	27,620.00	0.00	0.00	0.00	-100.0%
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		(37,818,020.00)	37,818,020.00	0.00	(34,183,702.00)	34,183,702.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(37,645,904.00)	43,881,811.00	6,235,907.00	(30,587,503.00)	42,001,044.00	11,413,541.00	83.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,874,397.00)	(16,330,703.00)	(32,205,100.00)	(4,800,822.00)	(6,761,546.00)	(11,562,368.00)	-64.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		31,224,698.00	28,094,164.00	59,318,862.00	15,366,699.00	11,763,461.00	27,130,160.00	-54.3%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			31,224,698.00	28,094,164.00	59,318,862.00	15,366,699.00	11,763,461.00	27,130,160.00	-54.3%
d) Other Restatements		9795	16,398.00	0.00	16,398.00	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,241,096.00	28,094,164.00	59,335,260.00	15,366,699.00	11,763,461.00	27,130,160.00	-54.3%
2) Ending Balance, June 30 (E + F1e)			15,366,699.00	11,763,461.00	27,130,160.00	10,565,877.00	5,001,915.00	15,567,792.00	-42.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	700.00	0.00	700.00	700.00	0.00	700.00	0.0%
Stores		9712	294,414.47	0.00	294,414.47	294,414.47	0.00	294,414.47	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	11,763,461.00	11,763,461.00	0.00	5,001,915.00	5,001,915.00	-57.5%
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	7,092,870.57	0.00	7,092,870.57	2,485,485.36	0.00	2,485,485.36	-65.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,978,713.96	0.00	7,978,713.96	7,785,277.17	0.00	7,785,277.17	-2.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	23,163,765.06	13,600,669.66	36,764,434.72				
1) Fair Value Adjustment to Cash in County Treasury		9111	(452,585.87)	(257,887.24)	(710,473.11)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	700.00	0.00	700.00				
d) with Fiscal Agent/Trustee		9135	20,894,444.45	0.00	20,894,444.45				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	5,534.81	19,998.00	25,532.81				
4) Due from Grantor Government		9290	0.00	194,947.00	194,947.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	294,414.47	0.00	294,414.47				
7) Prepaid Expenditures		9330	268,923.34	1,045,148.40	1,314,071.74				
8) Other Current Assets		9340	0.00	0.00	0.00				

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			44,175,196.26	14,602,875.82	58,778,072.08				
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	5,851,313.69	576.09	5,851,889.78				
2) Due to Grantor Governments		9590	0.00	93,431.00	93,431.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	20,000,000.00	0.00	20,000,000.00				
5) Unearned Revenue		9650	124,257.67	186,648.00	310,905.67				
6) TOTAL, LIABILITIES			25,975,571.36	280,655.09	26,256,226.45				
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)			18,199,624.90	14,322,220.73	32,521,845.63				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	13,083,560.00	0.00	13,083,560.00	13,102,309.00	0.00	13,102,309.00	0.1%
Education Protection Account State Aid - Current Year		8012	2,642,280.00	0.00	2,642,280.00	2,625,186.00	0.00	2,625,186.00	-0.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	376,000.00	0.00	376,000.00	384,577.00	0.00	384,577.00	2.3%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	145,138,000.00	0.00	145,138,000.00	152,674,702.00	0.00	152,674,702.00	5.2%
Unsecured Roll Taxes		8042	7,676,000.00	0.00	7,676,000.00	7,303,668.00	0.00	7,303,668.00	-4.9%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	6,141,000.00	0.00	6,141,000.00	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	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)	
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	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			175,056,840.00	0.00	175,056,840.00	176,090,442.00	0.00	176,090,442.00	0.6%
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	(72,765.00)	0.00	(72,765.00)	(44,613.00)	0.00	(44,613.00)	-38.7%
Property Taxes Transfers		8097	0.00	8,926,006.00	8,926,006.00	0.00	8,790,645.00	8,790,645.00	-1.5%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			174,984,075.00	8,926,006.00	183,910,081.00	176,045,829.00	8,790,645.00	184,836,474.00	0.5%
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	3,277,968.00	3,277,968.00	0.00	3,206,013.00	3,206,013.00	-2.2%
Special Education Discretionary Grants		8182	0.00	261,100.00	261,100.00	0.00	244,565.00	244,565.00	-6.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		632,165.00	632,165.00		305,719.00	305,719.00	-51.6%
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		299,123.00	299,123.00		316,816.00	316,816.00	5.9%
Title III, Immigrant Student Program	4201	8290		129,598.00	129,598.00		281,446.00	281,446.00	117.2%
Title III, English Learner Program	4203	8290		536,975.00	536,975.00		302,897.00	302,897.00	-43.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

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

Description			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		30,885.00	30,885.00		24,884.00	24,884.00	-19.4%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	143,174.00	143,174.00	8,300,000.00	0.00	8,300,000.00	5,697.1%
TOTAL, FEDERAL REVENUE			0.00	5,310,988.00	5,310,988.00	8,300,000.00	4,682,340.00	12,982,340.00	144.4%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	500,279.00	0.00	500,279.00	512,435.00	0.00	512,435.00	2.4%
Lottery - Unrestricted and Instructional Materials		8560	2,518,224.00	1,081,122.00	3,599,346.00	2,518,224.00	1,063,227.00	3,581,451.00	-0.5%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		4,398,511.00	4,398,511.00		3,879,341.00	3,879,341.00	-11.8%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		1,636,962.00	1,636,962.00		1,637,181.00	1,637,181.00	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	645,786.00	11,837,071.00	12,482,857.00	5,047,032.00	12,003,061.00	17,050,093.00	36.6%
TOTAL, OTHER STATE REVENUE			3,664,289.00	18,953,666.00	22,617,955.00	8,077,691.00	18,582,810.00	26,660,501.00	17.9%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non- LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	160,542.00	0.00	160,542.00	125,000.00	0.00	125,000.00	-22.1%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,802,000.00	0.00	2,802,000.00	2,466,000.00	0.00	2,466,000.00	-12.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	696,776.00	696,776.00	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,450,000.00	0.00	1,450,000.00	1,450,000.00	0.00	1,450,000.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	(15,792.00)	10,273,305.00	10,257,513.00	149,000.00	7,494,820.00	7,643,820.00	-25.5%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	24,872.00	0.00	24,872.00	0.00	0.00	0.00	-100.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		285,398.00	285,398.00		369,195.00	369,195.00	29.4%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,421,622.00	11,255,479.00	15,677,101.00	4,190,000.00	7,864,015.00	12,054,015.00	-23.1%
TOTAL, REVENUES			183,069,986.00	44,446,139.00	227,516,125.00	196,613,520.00	39,919,810.00	236,533,330.00	4.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	72,390,757.00	16,511,854.00	88,902,611.00	75,949,321.00	16,249,986.00	92,199,307.00	3.7%
Certificated Pupil Support Salaries		1200	2,325,827.00	2,179,399.00	4,505,226.00	3,039,030.00	1,627,248.00	4,666,278.00	3.6%
Certificated Supervisors' and Administrators' Salaries		1300	9,408,162.00	2,003,621.00	11,411,783.00	10,012,282.00	1,534,618.00	11,546,900.00	1.2%
Other Certificated Salaries		1900	98,146.00	1,153,187.00	1,251,333.00	739,773.00	278,126.00	1,017,899.00	-18.7%
TOTAL, CERTIFICATED SALARIES			84,222,892.00	21,848,061.00	106,070,953.00	89,740,406.00	19,689,978.00	109,430,384.00	3.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,583,187.00	13,416,883.00	15,000,070.00	1,663,811.00	13,582,551.00	15,246,362.00	1.6%
Classified Support Salaries		2200	10,512,033.00	7,059,513.00	17,571,546.00	11,848,938.00	6,775,070.00	18,624,008.00	6.0%
Classified Supervisors' and Administrators' Salaries		2300	2,701,533.00	2,151,872.00	4,853,405.00	2,309,702.00	2,314,865.00	4,624,567.00	-4.7%
Clerical, Technical and Office Salaries		2400	7,680,735.00	1,376,290.00	9,057,025.00	8,057,785.00	1,265,479.00	9,323,264.00	2.9%
Other Classified Salaries		2900	684,496.00	398,493.00	1,082,989.00	662,007.00	404,101.00	1,066,108.00	-1.6%
TOTAL, CLASSIFIED SALARIES			23,161,984.00	24,403,051.00	47,565,035.00	24,542,243.00	24,342,066.00	48,884,309.00	2.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	15,626,788.00	13,323,410.00	28,950,198.00	16,612,512.00	13,435,371.00	30,047,883.00	3.8%
PERS		3201-3202	5,953,198.00	6,158,602.00	12,111,800.00	6,745,124.00	6,327,430.00	13,072,554.00	7.9%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	3,086,973.00	2,183,189.00	5,270,162.00	3,361,819.00	2,154,772.00	5,516,591.00	4.7%
Unemployment Insurance		3401-3402	14,472,826.00	6,328,838.00	20,801,664.00	16,536,921.00	6,437,046.00	22,973,967.00	10.4%
Workers' Compensation		3501-3502	53,075.00	22,795.00	75,870.00	56,748.00	21,686.00	78,434.00	3.4%
OPEB, Allocated		3601-3602	1,894,792.00	815,771.00	2,710,563.00	2,034,562.00	777,609.00	2,812,171.00	3.7%
OPEB, Active Employees		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			41,087,652.00	28,832,605.00	69,920,257.00	45,347,686.00	29,153,914.00	74,501,600.00	6.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	223,669.00	223,669.00	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	3,474,518.16	7,866,741.50	11,341,259.66	3,284,272.00	5,116,123.00	8,400,395.00	-25.9%
Noncapitalized Equipment		4400	509,076.84	315,506.50	824,583.34	58,000.00	4,500.00	62,500.00	-92.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,983,595.00	8,405,917.00	12,389,512.00	3,342,272.00	5,120,623.00	8,462,895.00	-31.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	2,985,157.00	2,985,157.00	0.00	2,124,058.00	2,124,058.00	-28.8%
Travel and Conferences		5200	50,991.00	217,334.50	268,325.50	54,190.00	204,684.00	258,874.00	-3.5%
Dues and Memberships		5300	47,941.00	16,035.00	63,976.00	46,183.00	0.00	46,183.00	-27.8%
Insurance		5400 - 5450	1,608,838.00	0.00	1,608,838.00	2,246,496.00	0.00	2,246,496.00	39.6%
Operations and Housekeeping Services		5500	4,464,790.00	86,138.00	4,550,928.00	2,641,500.00	0.00	2,641,500.00	-42.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	918,487.00	477,770.00	1,396,257.00	926,046.00	4,656.00	930,702.00	-33.3%
Transfers of Direct Costs		5710	(186,201.00)	186,201.00	0.00	(40,127.00)	40,127.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(34,086.00)	22,581.00	(11,505.00)	(54,627.00)	21,500.00	(33,127.00)	187.9%
Professional/Consulting Services and Operating Expenditures		5800	2,688,426.00	12,193,052.50	14,881,478.50	1,993,199.00	7,107,117.00	9,100,316.00	-38.8%
Communications		5900	256,456.00	8,755.00	265,211.00	252,100.00	0.00	252,100.00	-4.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,815,642.00	16,193,024.00	26,008,666.00	8,064,960.00	9,502,142.00	17,567,102.00	-32.5%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	11,674.00	45,583.00	57,257.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	1,953,577.00	1,953,577.00	0.00	0.00	0.00	-100.0%
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%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment		6400	6,080.00	1,051,553.00	1,057,633.00	6,080.00	0.00	6,080.00	-99.4%
Equipment Replacement		6500	256,209.00	86,343.00	342,552.00	0.00	0.00	0.00	-100.0%
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			273,963.00	3,137,056.00	3,411,019.00	6,080.00	0.00	6,080.00	-99.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	168,163.00	0.00	168,163.00	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	800,319.00	0.00	800,319.00	951,995.00	0.00	951,995.00	19.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			968,482.00	0.00	968,482.00	951,995.00	0.00	951,995.00	-1.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs		7310	(1,838,939.00)	1,838,939.00	0.00	(873,677.00)	873,677.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(376,792.00)	0.00	(376,792.00)	(295,126.00)	0.00	(295,126.00)	-21.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,215,731.00)	1,838,939.00	(376,792.00)	(1,168,803.00)	873,677.00	(295,126.00)	-21.7%
TOTAL, EXPENDITURES			161,298,479.00	104,658,653.00	265,957,132.00	170,826,839.00	88,682,400.00	259,509,239.00	-2.4%
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	172,116.00	6,091,411.00	6,263,527.00	3,596,199.00	7,817,342.00	11,413,541.00	82.2%
(a) TOTAL, INTERFUND TRANSFERS IN			172,116.00	6,091,411.00	6,263,527.00	3,596,199.00	7,817,342.00	11,413,541.00	82.2%
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	27,620.00	27,620.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	27,620.00	27,620.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									

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

43 69419 0000000
Form 01
G8B8TC3FB1(2025-26)

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)	
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	(37,818,020.00)	37,818,020.00	0.00	(34,183,702.00)	34,183,702.00	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			(37,818,020.00)	37,818,020.00	0.00	(34,183,702.00)	34,183,702.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(37,645,904.00)	43,881,811.00	6,235,907.00	(30,587,503.00)	42,001,044.00	11,413,541.00	83.0%

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

			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	174,984,075.00	8,926,006.00	183,910,081.00	176,045,829.00	8,790,645.00	184,836,474.00	0.5%
2) Federal Revenue		8100-8299	0.00	5,310,988.00	5,310,988.00	8,300,000.00	4,682,340.00	12,982,340.00	144.4%
3) Other State Revenue		8300-8599	3,664,289.00	18,953,666.00	22,617,955.00	8,077,691.00	18,582,810.00	26,660,501.00	17.9%
4) Other Local Revenue		8600-8799	4,421,622.00	11,255,479.00	15,677,101.00	4,190,000.00	7,864,015.00	12,054,015.00	-23.1%
5) TOTAL, REVENUES			183,069,986.00	44,446,139.00	227,516,125.00	196,613,520.00	39,919,810.00	236,533,330.00	4.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	101,438,533.00	71,184,453.00	172,622,986.00	107,543,653.00	65,025,211.00	172,568,864.00	0.0%
2) Instruction - Related Services	2000-2999		21,897,995.00	8,992,690.50	30,890,685.50	23,134,289.00	7,258,952.00	30,393,241.00	-1.6%
3) Pupil Services	3000-3999		9,321,239.00	10,500,802.50	19,822,041.50	12,147,130.00	6,803,189.00	18,950,319.00	-4.4%
4) Ancillary Services	4000-4999		0.00	521,990.00	521,990.00	75,585.00	442,721.00	518,306.00	-0.7%
5) Community Services	5000-5999		265,466.00	0.00	265,466.00	346,442.00	0.00	346,442.00	30.5%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		12,476,549.00	3,570,874.00	16,047,423.00	13,904,128.00	2,497,841.00	16,401,969.00	2.2%
8) Plant Services	8000-8999		14,865,715.00	9,887,843.00	24,753,558.00	12,723,617.00	6,654,486.00	19,378,103.00	-21.7%
9) Other Outgo	9000-9999		1,032,982.00	0.00	1,032,982.00	951,995.00	0.00	951,995.00	-7.8%
10) TOTAL, EXPENDITURES			161,298,479.00	104,658,653.00	265,957,132.00	170,826,839.00	88,682,400.00	259,509,239.00	-2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			21,771,507.00	(60,212,514.00)	(38,441,007.00)	25,786,681.00	(48,762,590.00)	(22,975,909.00)	-40.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		172,116.00	6,091,411.00	6,263,527.00	3,596,199.00	7,817,342.00	11,413,541.00	82.2%
b) Transfers Out	7600-7629		0.00	27,620.00	27,620.00	0.00	0.00	0.00	-100.0%
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		(37,818,020.00)	37,818,020.00	0.00	(34,183,702.00)	34,183,702.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(37,645,904.00)	43,881,811.00	6,235,907.00	(30,587,503.00)	42,001,044.00	11,413,541.00	83.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,874,397.00)	(16,330,703.00)	(32,205,100.00)	(4,800,822.00)	(6,761,546.00)	(11,562,368.00)	-64.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		31,224,698.00	28,094,164.00	59,318,862.00	15,366,699.00	11,763,461.00	27,130,160.00	-54.3%

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

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)	
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)			31,224,698.00	28,094,164.00	59,318,862.00	15,366,699.00	11,763,461.00	27,130,160.00	-54.3%
d) Other Restatements		9795	16,398.00	0.00	16,398.00	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,241,096.00	28,094,164.00	59,335,260.00	15,366,699.00	11,763,461.00	27,130,160.00	-54.3%
2) Ending Balance, June 30 (E + F1e)			15,366,699.00	11,763,461.00	27,130,160.00	10,565,877.00	5,001,915.00	15,567,792.00	-42.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	700.00	0.00	700.00	700.00	0.00	700.00	0.0%
Stores		9712	294,414.47	0.00	294,414.47	294,414.47	0.00	294,414.47	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	11,763,461.00	11,763,461.00	0.00	5,001,915.00	5,001,915.00	-57.5%
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	7,092,870.57	0.00	7,092,870.57	2,485,485.36	0.00	2,485,485.36	-65.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,978,713.96	0.00	7,978,713.96	7,785,277.17	0.00	7,785,277.17	-2.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	3,363,542.00	1,945,181.00
6266	Educator Effectiveness, FY 2021-22	479,981.00	0.00
6300	Lottery: Instructional Materials	1,472,142.00	170,244.00
6546	Mental Health-Related Services	1,197,291.00	734,034.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	2,675,003.00	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,860,327.00	1,870,829.00
7311	Classified School Employee Professional Development Block Grant	35,461.00	0.00
7810	Other Restricted State	83,446.00	0.00
9010	Other Restricted Local	596,268.00	281,627.00
Total, Restricted Balance		11,763,461.00	5,001,915.00

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

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	13,016	
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	13,360	15,413		
Charter School	0			
Total ADA	13,360	15,413	N/A	Met
Second Prior Year (2023-24)				
District Regular	13,120	14,292		
Charter School	0			
Total ADA	13,120	14,292	N/A	Met
First Prior Year (2024-25)				
District Regular	12,767	13,211		
Charter School	0	0		
Total ADA	12,767	13,211	N/A	Met
Budget Year (2025-26)				
District Regular	13,027			
Charter School	0			
Total ADA	13,027			

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	13,724	13,467		
Charter School	0	0		
Total Enrollment	13,724	13,467	1.9%	Not Met
Second Prior Year (2023-24)				
District Regular	13,526	13,587		
Charter School	0	0		
Total Enrollment	13,526	13,587	N/A	Met
First Prior Year (2024-25)				
District Regular	13,137	13,549		
Charter School	0	0		
Total Enrollment	13,137	13,549	N/A	Met
Budget Year (2025-26)				
District Regular	13,550			
Charter School				
Total Enrollment	13,550			

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	12,942	13,467	
Charter School		0	
Total ADA/Enrollment	12,942	13,467	96.1%
Second Prior Year (2023-24)			
District Regular	13,093	13,587	
Charter School	0	0	
Total ADA/Enrollment	13,093	13,587	96.4%
First Prior Year (2024-25)			
District Regular	13,073	13,549	
Charter School		0	
Total ADA/Enrollment	13,073	13,549	96.5%
Historical Average Ratio:			96.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.8%

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	13,016	13,550		
Charter School	0			
Total ADA/Enrollment	13,016	13,550	96.1%	Met
1st Subsequent Year (2026-27)				
District Regular	12,800	13,325		
Charter School	0	0		
Total ADA/Enrollment	12,800	13,325	96.1%	Met
2nd Subsequent Year (2027-28)				
District Regular	12,657	13,176		
Charter School	0	0		
Total ADA/Enrollment	12,657	13,176	96.1%	Met

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

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

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

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)	13,211.40	13,026.98	13,053.91	12,956.15
b. Prior Year ADA (Funded)		13,211.40	13,026.98	13,053.91
c. Difference (Step 1a minus Step 1b)		(184.42)	26.93	(97.76)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(1.40%)	.21%	(.75%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		173,115,984.00	175,966,434.00	187,882,436.00
b1. COLA percentage		2.30%	3.02%	3.42%
b2. COLA amount (proxy for purposes of this criterion)		3,981,667.63	5,314,186.31	6,425,579.31
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		2.30%	3.02%	3.42%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		.90%	3.23%	2.67%
LCFF Revenue Standard (Step 3, plus/minus 1%):		N/A	N/A	N/A

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)	159,331,000.00	160,362,947.00	172,275,910.00	180,302,189.00
Percent Change from Previous Year		.65%	7.43%	4.66%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		-0.35% to 1.65%	6.43% to 8.43%	3.66% to 5.66%

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)	175,056,840.00	176,090,442.00	187,882,436.00	195,887,595.00
District's Projected Change in LCFF Revenue:		.59%	6.70%	4.26%
Basic Aid Standard		-0.35% to 1.65%	6.43% to 8.43%	3.66% to 5.66%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2022-23)	127,038,681.62	142,655,667.63	89.1%
Second Prior Year (2023-24)	144,652,911.41	157,557,121.61	91.8%
First Prior Year (2024-25)	148,472,528.00	161,298,479.00	92.0%
Historical Average Ratio:			91.0%
	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):	88.0% to 94.0%	88.0% to 94.0%	88.0% to 94.0%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	(Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2025-26)	159,630,335.00	170,826,839.00	93.4%	Met
1st Subsequent Year (2026-27)	153,731,946.84	164,395,412.65	93.5%	Met
2nd Subsequent Year (2027-28)	158,124,940.42	169,247,602.62	93.4%	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):	.90%	3.23%	2.67%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.10% to 10.90%	-6.77% to 13.23%	-7.33% to 12.67%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.10% to 5.90%	-1.77% to 8.23%	-2.33% to 7.67%

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)	5,310,988.00		
Budget Year (2025-26)	12,982,340.00	144.44%	Yes
1st Subsequent Year (2026-27)	4,682,340.00	(63.93%)	Yes
2nd Subsequent Year (2027-28)	4,682,340.00	0.00%	No

Explanation:
(required if Yes)

One-time Federal Inflation Reduction Act revenues planned in 2025-2026.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2024-25)	22,617,955.00		
Budget Year (2025-26)	26,660,501.00	17.87%	Yes
1st Subsequent Year (2026-27)	24,651,505.72	(7.54%)	Yes
2nd Subsequent Year (2027-28)	25,781,266.08	4.58%	No

Explanation:
(required if Yes)

One-time State Discretionary Block Grant planned in 2025-2026.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2024-25)	15,677,101.00		
Budget Year (2025-26)	12,054,015.00	(23.11%)	Yes
1st Subsequent Year (2026-27)	12,630,078.28	4.78%	No
2nd Subsequent Year (2027-28)	12,689,664.76	.47%	No

Explanation:
(required if Yes)

One-time permanent transfer of funds from Fund 21 Building Fund to General Fund.

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

First Prior Year (2024-25)	12,389,512.00		
Budget Year (2025-26)	8,462,895.00	(31.69%)	Yes
1st Subsequent Year (2026-27)	6,189,302.24	(26.87%)	Yes
2nd Subsequent Year (2027-28)	6,275,523.61	1.39%	No

Explanation:
(required if Yes)

Ongoing reductions are being made to the General Fund to eliminate deficit spending.

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

First Prior Year (2024-25)	26,008,666.00		
Budget Year (2025-26)	17,567,102.00	(32.46%)	Yes
1st Subsequent Year (2026-27)	15,904,967.10	(9.46%)	Yes
2nd Subsequent Year (2027-28)	14,813,237.98	(6.86%)	Yes

Explanation:
(required if Yes)

Ongoing reductions are being made to the General Fund to eliminate deficit spending.

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	Status
		Over Previous Year	

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

First Prior Year (2024-25)	43,606,044.00		
Budget Year (2025-26)	51,696,856.00	18.55%	Not Met
1st Subsequent Year (2026-27)	41,963,924.00	(18.83%)	Not Met
2nd Subsequent Year (2027-28)	43,153,270.84	2.83%	Met

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

First Prior Year (2024-25)	38,398,178.00		
Budget Year (2025-26)	26,029,997.00	(32.21%)	Not Met
1st Subsequent Year (2026-27)	22,094,269.34	(15.12%)	Not Met
2nd Subsequent Year (2027-28)	21,088,761.59	(4.55%)	Met

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

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

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

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

One-time Federal Inflation Reduction Act revenues planned in 2025-2026.

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

One-time State Discretionary Block Grant planned in 2025-2026.

Explanation:
Other Local Revenue

One-time permanent transfer of funds from Fund 21 Building Fund to General Fund.

(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)

Ongoing reductions are being made to the General Fund to eliminate deficit spending.

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

Ongoing reductions are being made to the General Fund to eliminate deficit spending.

7. **CRITERION: Facilities Maintenance**

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

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

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

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

No

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

249,781,491.00

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

0.00

3% Required

Budgeted Contribution¹

Minimum Contribution
(Line 2c times 3%)

to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

249,781,491.00

7,493,444.73

7,817,342.00

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

Explanation:

(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2022-23)	Second Prior Year (2023-24)	First Prior Year (2024-25)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	21,067,223.00	7,189,762.00	7,978,713.96
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(.47)	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	21,067,222.53	7,189,762.00	7,978,713.96
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	210,672,234.14	239,658,736.02	265,984,752.00
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)	210,672,234.14	239,658,736.02	265,984,752.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	10.0%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.3%	1.0%	1.0%

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)	13,729,813.75	142,655,667.63	N/A	Met
Second Prior Year (2023-24)	(15,780,859.64)	157,557,121.61	10.0%	Not Met
First Prior Year (2024-25)	(15,874,397.00)	161,298,479.00	9.8%	Not Met
Budget Year (2025-26) (Information only)	(4,800,822.00)	170,826,839.00		

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 District continues to implement Fiscal Stabilization Plan to reduce deficit spending in the unrestricted general fund.

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)	44,313,970.00	32,836,327.40	25.9%	Not Met
Second Prior Year (2023-24)	23,883,015.00	47,005,558.15	N/A	Met
First Prior Year (2024-25)	17,471,301.00	31,241,096.00	N/A	Met
Budget Year (2025-26) (Information only)	15,366,699.00			

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)

In 2022-2023 the original budget overestimated the fund balance.

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)	8,211,886.15		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.)	13,016	12,869	12,725
District's Reserve Standard Percentage Level:	3%	3%	3%

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

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button

for item 1. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Budget Year data are extracted.

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

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

No

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

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

b. Special Education Pass-through Funds

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

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	259,509,239.00	246,242,641.52	250,758,148.99
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)	259,509,239.00	246,242,641.52	250,758,148.99

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	7,785,277.17	7,387,279.25	7,522,744.47
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)	7,785,277.17	7,387,279.25	7,522,744.47

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)	7,785,277.17	7,387,279.25	7,522,744.47
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	7,785,277.17	7,387,279.25	7,522,744.47
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):		7,785,277.17	7,387,279.25	7,522,744.47
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

Yes

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

There are several known litigations however; it is too early in the process to know potential fiscal impact.

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?

Yes

- 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:

We have salaries that are in Educator Effectiveness R6266, AMIMBG R6762. They will be absorbed back into the General Fund.

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-10.0% to +10.0% or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2024-25)	(37,818,020.00)			
Budget Year (2025-26)	(34,183,702.00)	(3,634,318.00)	(9.6%)	Met
1st Subsequent Year (2026-27)	(32,797,433.10)	(1,386,268.90)	(4.1%)	Met
2nd Subsequent Year (2027-28)	(34,081,453.18)	1,284,020.08	3.9%	Met
1b. Transfers In, General Fund *				
First Prior Year (2024-25)	6,263,527.00			
Budget Year (2025-26)	11,413,541.00	5,150,014.00	82.2%	Not Met
1st Subsequent Year (2026-27)	10,067,917.95	(1,345,623.05)	(11.8%)	Not Met
2nd Subsequent Year (2027-28)	10,185,066.87	117,148.92	1.2%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2024-25)	27,620.00			
Budget Year (2025-26)	0.00	(27,620.00)	(100.0%)	Not 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. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

There is a one-time transfer from Building Fund 21 in 2025-2026, and ongoing transfers from Building Fund 21 in future years.

- 1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Will not be transferring out in future years.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2025
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	8	Fund 01 - General Fund	Fund 01 - General Fund	429,166
Certificates of Participation				
General Obligation Bonds	16	Fund 51 - Bond Debt Interest & Redemption Fund	Fund 51 - Bond Debt Interest & Redemption Fund	245,889,017
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	Ongoing	Fund 01 - General Fund	Fund 01 - General Fund	1,840,832

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

PG & E Energy Savings Loans	9	Fund 01 - General Fund	Fund 01 - General Fund	3,566,242
Net Pension Liability	Ongoing	Fund 01 - General Fund	Fund 01 - General Fund	194,953,000
Solar Leases	18	Fund 24 - Bond Fund	Fund 24 - Bond Fund	0
TOTAL:				446,678,257

Type of Commitment (continued)	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases	470,964	470,964	470,964	527,475
Certificates of Participation				
General Obligation Bonds	22,687,588	22,673,581	23,555,791	24,448,869
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
PG & E Energy Savings Loans	385,308	455,160	455,160	455,160
Net Pension Liability	0	0	0	0
Solar Leases	2,041,584	2,810,407	10,043,091	2,276,157
Total Annual Payments:	25,585,444	26,410,112	34,525,006	27,707,661
Has total annual payment increased over prior year (2024-25)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Fund 51 Bond Interest & Redemption Fund will cover GO bond payments. Fund 24 Bond Fund will cover Solar payments. The remaining will be covered by General Fund.

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)

No

- 2 For the district's OPEB:

a. Are they lifetime benefits?

No

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:

- 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

4. OPEB Liabilities

a. Total OPEB liability

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

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

0.00

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

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

5. OPEB Contributions

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

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

0.00

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

d. Number of retirees receiving OPEB benefits

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

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

- 1 Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

Yes

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

Self Insured Vision and Dental programs; Total Compensation Systems, Inc. estimate of Self-Funding Rates September 6, 2024

3. Self-Insurance Liabilities

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

0.00

0.00

4. Self-Insurance Contributions

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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
2,731,106.00	2,731,106.00	2,731,106.00
2,731,106.00	2,731,106.00	2,731,106.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full - time - equivalent(FTE) positions	757	715	715	715

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.

Certificated (Non-management) negotiations will continue in September 2025 specifically around salaries.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from
prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

1,129,869

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
100.0%	100.0%	100.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

--

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

Certificated (Non-management) Step and Column Adjustments

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

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	Yes	Yes
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	463	453	453	453

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.

Classified (Non-management) negotiations will continue in September 2025 specifically on salaries.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

409,351

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

Yes	Yes	Yes
100.0%	100.0%	100.0%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

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

Classified (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes

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

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

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

Yes	Yes	Yes
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	83	78	78	78

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.

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

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

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4. Amount included for any tentative salary schedule increases

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

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

2. Total cost of other benefits

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 12, 2025

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	Yes
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:
(optional)

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End of School District Budget Criteria and Standards Review

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	161,473.00	25,000.00	-84.5%
5) TOTAL, REVENUES			161,473.00	25,000.00	-84.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	147,607.00	25,000.00	-83.1%
5) Services and Other Operating Expenditures		5000-5999	41,033.00	0.00	-300.0%
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			188,640.00	25,000.00	-383.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(27,167.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	27,620.00	0.00	-100.0%
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			27,620.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			453.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	453.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	453.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	453.00	New
2) Ending Balance, June 30 (E + F1e)			453.00	453.00	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	453.00	453.00	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	132,103.65		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			132,103.65		
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)			132,103.65		
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	161,473.00	25,000.00	-84.5%
TOTAL, REVENUES			161,473.00	25,000.00	-84.5%
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	147,607.00	25,000.00	-83.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			147,607.00	25,000.00	-83.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	300.00	0.00	-100.0%
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	1,500.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	39,233.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			41,033.00	0.00	-300.0%
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			188,640.00	25,000.00	-383.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	27,620.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			27,620.00	0.00	-100.0%
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)			27,620.00	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	161,473.00	25,000.00	-84.5%
5) TOTAL, REVENUES			161,473.00	25,000.00	-84.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		188,640.00	25,000.00	-86.7%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			188,640.00	25,000.00	-86.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(27,167.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	27,620.00	0.00	-100.0%
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			27,620.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			453.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	453.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	453.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	453.00	New
2) Ending Balance, June 30 (E + F1e)			453.00	453.00	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	453.00	453.00	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	453.00	453.00
Total, Restricted Balance		453.00	453.00

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	1,336,517.00	1,400,000.00	4.7%
3) Other State Revenue		8300-8599	7,000,000.00	7,800,000.00	11.4%
4) Other Local Revenue		8600-8799	114,000.00	118,500.00	3.9%
5) TOTAL, REVENUES			8,450,517.00	9,318,500.00	10.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,505,667.00	3,755,966.00	7.1%
3) Employee Benefits		3000-3999	1,637,201.00	1,819,132.00	11.1%
4) Books and Supplies		4000-4999	4,118,200.00	4,399,000.00	6.8%
5) Services and Other Operating Expenditures		5000-5999	599,572.00	561,410.00	-6.4%
6) Capital Outlay		6000-6999	552,783.00	250,000.00	-54.8%
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	376,792.00	295,126.00	-21.7%
9) TOTAL, EXPENDITURES			10,790,215.00	11,080,634.00	2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,339,698.00)	(1,762,134.00)	-24.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,339,698.00)	(1,762,134.00)	-24.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,269,638.00	4,929,940.00	-32.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,269,638.00	4,929,940.00	-32.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,269,638.00	4,929,940.00	-32.2%
2) Ending Balance, June 30 (E + F1e)			4,929,940.00	3,167,806.00	-35.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	259.00	0.00	-100.0%
Stores		9712	55,220.41	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	4,874,460.59	3,167,806.00	-35.0%
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	6,035,620.42		
1) Fair Value Adjustment to Cash in County Treasury		9111	(84,871.92)		
b) in Banks		9120	(1,070,107.29)		
c) in Revolving Cash Account		9130	259.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	1,982,429.04		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	55,220.41		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			6,918,549.66		
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	(734.61)		
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			(734.61)		
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)			6,919,284.27		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,336,517.00	1,400,000.00	4.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,336,517.00	1,400,000.00	4.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	7,000,000.00	7,800,000.00	11.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,000,000.00	7,800,000.00	11.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	5,000.00	5,000.00	0.0%
Food Service Sales		8634	1,000.00	3,500.00	250.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	8,000.00	10,000.00	25.0%
TOTAL, OTHER LOCAL REVENUE			114,000.00	118,500.00	3.9%
TOTAL, REVENUES			8,450,517.00	9,318,500.00	10.3%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,367,127.00	2,551,373.00	7.8%
Classified Supervisors' and Administrators' Salaries		2300	907,657.00	964,476.00	6.3%
Clerical, Technical and Office Salaries		2400	230,883.00	240,117.00	4.0%
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			3,505,667.00	3,755,966.00	7.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	888,504.00	979,711.00	10.3%
OASDI/Medicare/Alternative		3301-3302	254,160.00	277,282.00	9.1%
Health and Welfare Benefits		3401-3402	431,701.00	494,102.00	14.5%
Unemployment Insurance		3501-3502	1,722.00	1,819.00	5.6%
Workers' Compensation		3601-3602	61,114.00	66,218.00	8.4%
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			1,637,201.00	1,819,132.00	11.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	558,500.00	544,000.00	-2.6%
Noncapitalized Equipment		4400	105,000.00	130,000.00	23.8%
Food		4700	3,454,700.00	3,725,000.00	7.8%
TOTAL, BOOKS AND SUPPLIES			4,118,200.00	4,399,000.00	6.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	40,000.00	40,000.00	0.0%
Dues and Memberships		5300	2,000.00	2,000.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	12,000.00	12,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	214,000.00	225,410.00	5.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(25,328.00)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	355,900.00	281,000.00	-21.0%
Communications		5900	1,000.00	1,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			599,572.00	561,410.00	-6.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	452,783.00	125,000.00	-72.4%
Equipment Replacement		6500	100,000.00	125,000.00	25.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			552,783.00	250,000.00	-54.8%
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	376,792.00	295,126.00	-21.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			376,792.00	295,126.00	-21.7%
TOTAL, EXPENDITURES			10,790,215.00	11,080,634.00	2.7%
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	1,336,517.00	1,400,000.00	4.7%
3) Other State Revenue		8300-8599	7,000,000.00	7,800,000.00	11.4%
4) Other Local Revenue		8600-8799	114,000.00	118,500.00	3.9%
5) TOTAL, REVENUES			8,450,517.00	9,318,500.00	10.3%
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		10,401,423.00	10,773,508.00	3.6%
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		376,792.00	295,126.00	-21.7%
8) Plant Services	8000-8999		12,000.00	12,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,790,215.00	11,080,634.00	2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,339,698.00)	(1,762,134.00)	-24.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,339,698.00)	(1,762,134.00)	-24.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,269,638.00	4,929,940.00	-32.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,269,638.00	4,929,940.00	-32.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,269,638.00	4,929,940.00	-32.2%
2) Ending Balance, June 30 (E + F1e)			4,929,940.00	3,167,806.00	-35.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	259.00	0.00	-100.0%
Stores		9712	55,220.41	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	4,874,460.59	3,167,806.00	-35.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	4,874,460.59	3,167,806.00
Total, Restricted Balance		4,874,460.59	3,167,806.00

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	6,967,091.00	9,139,938.00	31.2%
5) TOTAL, REVENUES			6,967,091.00	9,139,938.00	31.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	80,001.00	289,325.00	261.7%
3) Employee Benefits		3000-3999	41,691.00	191,828.00	360.1%
4) Books and Supplies		4000-4999	2,211,069.00	951,000.00	-57.0%
5) Services and Other Operating Expenditures		5000-5999	1,212,143.00	525,152.00	-56.7%
6) Capital Outlay		6000-6999	38,609,575.00	18,154,838.00	-53.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	2,745,611.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			42,154,479.00	22,857,754.00	-45.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(35,187,388.00)	(13,717,816.00)	-61.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,091,411.00	11,309,292.00	85.7%
2) Other Sources/Uses					
a) Sources		8930-8979	75,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			68,908,589.00	(11,309,292.00)	-116.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			33,721,201.00	(25,027,108.00)	-174.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,159,116.00	68,880,317.00	95.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,159,116.00	68,880,317.00	95.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,159,116.00	68,880,317.00	95.9%
2) Ending Balance, June 30 (E + F1e)			68,880,317.00	43,853,209.00	-36.3%
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	65,772,809.00	61,864,894.00	-5.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,107,508.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(18,011,685.00)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,457,263.42		
1) Fair Value Adjustment to Cash in County Treasury		9111	(135,818.21)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	17,808,853.49		
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			24,130,298.70		
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	476,501.10		
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			476,501.10		
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)			23,653,797.60		
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	6,720,814.00	8,832,681.00	31.4%
Interest		8660	246,277.00	307,257.00	24.8%
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			6,967,091.00	9,139,938.00	31.2%
TOTAL, REVENUES			6,967,091.00	9,139,938.00	31.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	55,989.00	52,348.00	-6.5%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	210,964.00	New
Clerical, Technical and Office Salaries		2400	24,012.00	26,013.00	8.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			80,001.00	289,325.00	261.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	21,640.00	135,222.00	524.9%
OASDI/Medicare/Alternative		3301-3302	6,034.00	32,949.00	446.1%
Health and Welfare Benefits		3401-3402	12,567.00	14,665.00	16.7%
Unemployment Insurance		3501-3502	39.00	247.00	533.3%
Workers' Compensation		3601-3602	1,411.00	8,745.00	519.8%
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			41,691.00	191,828.00	360.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,000,450.00	951,000.00	-52.5%
Noncapitalized Equipment		4400	210,619.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			2,211,069.00	951,000.00	-57.0%
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	14,160.00	12,360.00	-12.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	473,615.00	471,893.00	-0.4%
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	724,367.00	40,899.00	-94.4%
Communications		5900	1.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,212,143.00	525,152.00	-56.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	2,775,896.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	4,113,619.00	377,985.00	-90.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	31,720,060.00	17,776,853.00	-44.0%
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			38,609,575.00	18,154,838.00	-53.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	2,023,982.00	New
Other Debt Service - Principal		7439	0.00	721,629.00	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	2,745,611.00	New
TOTAL, EXPENDITURES			42,154,479.00	22,857,754.00	-45.8%
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	6,091,411.00	11,309,292.00	85.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,091,411.00	11,309,292.00	85.7%
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	75,000,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			75,000,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			68,908,589.00	(11,309,292.00)	-116.4%

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	6,967,091.00	9,139,938.00	31.2%
5) TOTAL, REVENUES			6,967,091.00	9,139,938.00	31.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		42,154,479.00	20,112,143.00	-52.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	2,745,611.00	New
10) TOTAL, EXPENDITURES			42,154,479.00	22,857,754.00	-45.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(35,187,388.00)	(13,717,816.00)	-61.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,091,411.00	11,309,292.00	85.7%
2) Other Sources/Uses					
a) Sources		8930-8979	75,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			68,908,589.00	(11,309,292.00)	-116.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			33,721,201.00	(25,027,108.00)	-174.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,159,116.00	68,880,317.00	95.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,159,116.00	68,880,317.00	95.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,159,116.00	68,880,317.00	95.9%
2) Ending Balance, June 30 (E + F1e)			68,880,317.00	43,853,209.00	-36.3%
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	65,772,809.00	61,864,894.00	-5.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,107,508.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(18,011,685.00)	New

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	65,772,809.00	61,864,894.00
Total, Restricted Balance		65,772,809.00	61,864,894.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,364,101.00	1,286,951.00	-5.7%
5) TOTAL, REVENUES			1,364,101.00	1,286,951.00	-5.7%
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	75,646.00	500.00	-99.3%
5) Services and Other Operating Expenditures		5000-5999	480,792.00	432,603.00	-10.0%
6) Capital Outlay		6000-6999	428,062.00	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			984,500.00	433,103.00	-56.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			379,601.00	853,848.00	124.9%
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)			379,601.00	853,848.00	124.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,074,703.00	5,454,304.00	7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,074,703.00	5,454,304.00	7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,074,703.00	5,454,304.00	7.5%
2) Ending Balance, June 30 (E + F1e)			5,454,304.00	6,308,152.00	15.7%
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	5,465,604.00	6,319,452.00	15.6%
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	(11,300.00)	(11,300.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,451,987.68		
1) Fair Value Adjustment to Cash in County Treasury		9111	(75,684.48)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,376,303.20		
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	17,180.36		
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			17,180.36		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			5,359,122.84		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	186,321.00	182,728.00	-1.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,177,780.00	1,104,223.00	-6.2%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,364,101.00	1,286,951.00	-5.7%
TOTAL, REVENUES			1,364,101.00	1,286,951.00	-5.7%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	57,710.00	500.00	-99.1%
Noncapitalized Equipment		4400	17,936.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			75,646.00	500.00	-99.3%
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	390,724.00	361,076.00	-7.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	35,333.00	33,127.00	-6.2%
Professional/Consulting Services and Operating Expenditures		5800	54,735.00	38,400.00	-29.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			480,792.00	432,603.00	-10.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	68,456.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	359,606.00	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			428,062.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			984,500.00	433,103.00	-56.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from 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	1,364,101.00	1,286,951.00	-5.7%
5) TOTAL, REVENUES			1,364,101.00	1,286,951.00	-5.7%
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		59,333.00	59,027.00	-0.5%
8) Plant Services	8000-8999		925,167.00	374,076.00	-59.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			984,500.00	433,103.00	-56.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			379,601.00	853,848.00	124.9%
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)			379,601.00	853,848.00	124.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,074,703.00	5,454,304.00	7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,074,703.00	5,454,304.00	7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,074,703.00	5,454,304.00	7.5%
2) Ending Balance, June 30 (E + F1e)			5,454,304.00	6,308,152.00	15.7%
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	5,465,604.00	6,319,452.00	15.6%
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	(11,300.00)	(11,300.00)	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	5,465,604.00	6,319,452.00
Total, Restricted Balance		5,465,604.00	6,319,452.00

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	200.00	0.00	-100.0%
3) Employee Benefits		3000-3999	73.00	0.00	-100.0%
4) Books and Supplies		4000-4999	6,265.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	25,738.00	0.00	-100.0%
6) Capital Outlay		6000-6999	3,012,939.00	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			3,045,215.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,045,215.00)	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)			(3,045,215.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,159,070.00	7,113,855.00	-30.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,159,070.00	7,113,855.00	-30.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,159,070.00	7,113,855.00	-30.0%
2) Ending Balance, June 30 (E + F1e)			7,113,855.00	7,113,855.00	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	7,113,855.00	7,113,855.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,468,121.05		
1) Fair Value Adjustment to Cash in County Treasury		9111	(176,102.94)		
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			6,292,018.11		
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	813,394.82		
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			813,394.82		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			5,478,623.29		
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	200.00	0.00	-100.0%
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			200.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	54.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	15.00	0.00	-100.0%
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	4.00	0.00	-100.0%
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			73.00	0.00	-100.0%

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	6,265.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,265.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	25,681.00	0.00	-100.0%
Communications		5900	57.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,738.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	2,787,561.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	225,378.00	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			3,012,939.00	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			3,045,215.00	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	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		3,045,215.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,045,215.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(3,045,215.00)	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)			(3,045,215.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,159,070.00	7,113,855.00	-30.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,159,070.00	7,113,855.00	-30.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,159,070.00	7,113,855.00	-30.0%
2) Ending Balance, June 30 (E + F1e)			7,113,855.00	7,113,855.00	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	7,113,855.00	7,113,855.00	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
7710	State School Facilities Projects	7,113,855.00	7,113,855.00
Total, Restricted Balance		7,113,855.00	7,113,855.00

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	22,246,258.23	22,246,258.23	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,246,258.23	22,246,258.23	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,246,258.23	22,246,258.23	0.0%
2) Ending Balance, June 30 (E + F1e)			22,246,258.23	22,246,258.23	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	22,246,258.23	22,246,258.23	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

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

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	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 -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 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	22,246,258.23	22,246,258.23	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,246,258.23	22,246,258.23	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,246,258.23	22,246,258.23	0.0%
2) Ending Balance, June 30 (E + F1e)			22,246,258.23	22,246,258.23	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	22,246,258.23	22,246,258.23	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	2025-26
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,451,805.00	2,467,311.00	0.6%
5) TOTAL, REVENUES			2,451,805.00	2,467,311.00	0.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	115,970.00	179,175.00	54.5%
2) Classified Salaries		2000-2999	1,342,528.00	1,096,272.00	-18.3%
3) Employee Benefits		3000-3999	752,916.00	665,991.00	-11.5%
4) Books and Supplies		4000-4999	152,993.00	43,000.00	-71.9%
5) Services and Other Operating Expenses		5000-5999	15,621.00	378,624.00	2,323.8%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,380,028.00	2,363,062.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			71,777.00	104,249.00	45.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	172,116.00	104,249.00	-39.4%
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			(172,116.00)	(104,249.00)	-39.4%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(100,339.00)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	100,339.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			100,339.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			100,339.00	0.00	-100.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	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	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	758,325.42		
1) Fair Value Adjustment to Cash in County Treasury		9111	(861.57)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			757,463.85		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	305,945.00		
2) TOTAL, DEFERRED OUTFLOWS			305,945.00		
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	378,403.10		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	846,000.00		
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			1,224,403.10		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	(191,000.00)		
2) TOTAL, DEFERRED INFLOWS			(191,000.00)		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			30,005.75		
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					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	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%
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,451,805.00	2,467,311.00	0.6%
TOTAL, OTHER LOCAL REVENUE			2,451,805.00	2,467,311.00	0.6%
TOTAL, REVENUES			2,451,805.00	2,467,311.00	0.6%
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	115,970.00	179,175.00	54.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			115,970.00	179,175.00	54.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	328,958.00	299,653.00	-8.9%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	114,858.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	72,211.00	77,483.00	7.3%
Other Classified Salaries		2900	826,501.00	719,136.00	-13.0%
TOTAL, CLASSIFIED SALARIES			1,342,528.00	1,096,272.00	-18.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	21,962.00	33,933.00	54.5%
PERS		3201-3202	352,359.00	280,854.00	-20.3%
OASDI/Medicare/Alternative		3301-3302	102,809.00	84,899.00	-17.4%
Health and Welfare Benefits		3401-3402	249,219.00	243,110.00	-2.5%
Unemployment Insurance		3501-3502	720.00	626.00	-13.1%
Workers' Compensation		3601-3602	25,847.00	22,569.00	-12.7%
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			752,916.00	665,991.00	-11.5%
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	152,993.00	38,500.00	-74.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	4,500.00	New
TOTAL, BOOKS AND SUPPLIES			152,993.00	43,000.00	-71.9%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,250.00	500.00	-60.0%
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	372,624.00	New
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	14,371.00	5,500.00	-61.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			15,621.00	378,624.00	2,323.8%
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)					
Other Transfers Out					
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			2,380,028.00	2,363,062.00	-0.7%
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	172,116.00	104,249.00	-39.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			172,116.00	104,249.00	-39.4%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
(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)			(172,116.00)	(104,249.00)	-39.4%

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	2,451,805.00	2,467,311.00	0.6%
5) TOTAL, REVENUES			2,451,805.00	2,467,311.00	0.6%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,380,028.00	2,363,062.00	-0.7%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,380,028.00	2,363,062.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			71,777.00	104,249.00	45.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	172,116.00	104,249.00	-39.4%
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			(172,116.00)	(104,249.00)	-39.4%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(100,339.00)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	100,339.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			100,339.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			100,339.00	0.00	-100.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	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	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,485,677.00	2,731,106.00	9.9%
5) TOTAL, REVENUES			2,485,677.00	2,731,106.00	9.9%
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	2,485,677.00	2,731,106.00	9.9%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,485,677.00	2,731,106.00	9.9%
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	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	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	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	200,716.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	(231,629.39)		
b) in Banks		9120	46,359.23		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	138,553.25		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			154,000.01		
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	85,430.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	111,153.67		
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			196,583.67		
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)			(42,583.66)		
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	21.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	2,485,656.00	2,731,106.00	9.9%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,485,677.00	2,731,106.00	9.9%
TOTAL, REVENUES			2,485,677.00	2,731,106.00	9.9%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING 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	2,269,903.00	2,731,106.00	20.3%
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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	215,774.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,485,677.00	2,731,106.00	9.9%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			2,485,677.00	2,731,106.00	9.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,485,677.00	2,731,106.00	9.9%
5) TOTAL, REVENUES			2,485,677.00	2,731,106.00	9.9%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,485,677.00	2,731,106.00	9.9%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,485,677.00	2,731,106.00	9.9%
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	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	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	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	13,073.23	13,073.23	13,211.40	13,015.62	13,015.62	13,031.98
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	(2.00)
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	(3.00)
4. Total, District Regular ADA (Sum of Lines A1 through A3)	13,073.23	13,073.23	13,211.40	13,015.62	13,015.62	13,026.98
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	13,073.23	13,073.23	13,211.40	13,015.62	13,015.62	13,026.98
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	8,698,688.57	0.00	8,698,688.57	0.00	0.00	8,698,688.57
Work in Progress	1,384,891.30	(1,346,360.30)	38,531.00	9,771,133.00	36,631.00	9,773,033.00
Total capital assets not being depreciated	10,083,579.87	(1,346,360.30)	8,737,219.57	9,771,133.00	36,631.00	18,471,721.57
Capital assets being depreciated:						
Land Improvements	37,289,677.85	(21,542.85)	37,268,135.00	26,218.00	0.00	37,294,353.00
Buildings	504,054,310.12	(1,223,768.12)	502,830,542.00	2,138,842.00	0.00	504,969,384.00
Equipment	7,660,772.25	(375,164.25)	7,285,608.00	707,307.00	0.00	7,992,915.00
Total capital assets being depreciated	549,004,760.22	(1,620,475.22)	547,384,285.00	2,872,367.00	0.00	550,256,652.00
Accumulated Depreciation for:						
Land Improvements	(19,792,852.18)	(3,828,777.82)	(23,621,630.00)	(1,264,950.00)	0.00	(24,886,580.00)
Buildings	(283,684,476.07)	(39,711,473.93)	(323,395,950.00)	(13,272,001.00)	0.00	(336,667,951.00)
Equipment	(4,886,863.01)	(935,120.99)	(5,821,984.00)	(331,389.00)	0.00	(6,153,373.00)
Total accumulated depreciation	(308,364,191.26)	(44,475,372.74)	(352,839,564.00)	(14,868,340.00)	0.00	(367,707,904.00)
Total capital assets being depreciated, net excluding lease and subscription assets	240,640,568.96	(46,095,847.96)	194,544,721.00	(11,995,973.00)	0.00	182,548,748.00
Lease Assets	5,205,428.00	(3,325,268.00)	1,880,160.00	3,681,932.00	0.00	5,562,092.00
Accumulated amortization for lease assets	(470,964.00)	(469,116.00)	(940,080.00)	(470,040.00)	0.00	(1,410,120.00)
Total lease assets, net	4,734,464.00	(3,794,384.00)	940,080.00	3,211,892.00	0.00	4,151,972.00
Subscription Assets		0.00	0.00	0.00	0.00	0.00
Accumulated amortization for subscription assets		0.00	0.00	0.00	0.00	0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	255,458,612.83	(51,236,592.26)	204,222,020.57	987,052.00	36,631.00	205,172,441.57
Business-Type Activities:						
Capital assets not being depreciated:						
Land		0.00	0.00	0.00	0.00	0.00
Work in Progress		0.00	0.00	0.00	0.00	0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements		0.00	0.00	0.00	0.00	0.00
Buildings		0.00	0.00	0.00	0.00	0.00
Equipment		0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements		0.00	0.00	0.00	0.00	0.00
Buildings		0.00	0.00	0.00	0.00	0.00
Equipment		0.00	0.00	0.00	0.00	0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets		0.00	0.00	0.00	0.00	0.00
Accumulated amortization for lease assets		0.00	0.00	0.00	0.00	0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets		0.00	0.00	0.00	0.00	0.00
Accumulated amortization for subscription assets		0.00	0.00	0.00	0.00	0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	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			26,815,308.49	14,015,639.67	(8,672,542.31)	(21,554,170.75)	(31,188,307.50)	(16,128,725.76)	(2,494,242.33)	6,509,964.54
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		651,843.45	651,843.45	1,824,917.21	1,173,318.21	1,173,318.21	1,824,917.21	1,173,318.21	1,173,318.21
Property Taxes	8020-8079		801,814.74	801,814.74	801,814.74	8,018,147.35	32,072,589.40	24,054,442.05	20,847,183.11	801,814.74
Miscellaneous Funds	8080-8099		0.00	(2,676.78)	(5,353.56)	(3,569.04)	(3,569.04)	(3,569.04)	1,996,430.96	(3,569.04)
Federal Revenue	8100-8299		0.00	0.00	0.00	307,940.50	0.00	0.00	4,381,510.75	76,429.75
Other State Revenue	8300-8599		819,372.78	819,372.78	1,428,203.59	1,428,203.59	1,428,203.59	1,923,567.01	1,433,724.26	928,204.26
Other Local Revenue	8600-8799		744,365.35	744,365.35	1,403,883.15	762,133.15	759,133.15	1,403,883.15	762,133.15	759,133.15
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	5,706,770.50	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			3,017,396.32	3,014,719.54	5,453,465.13	11,686,173.76	35,429,675.31	34,910,010.88	30,594,300.44	3,735,331.07
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		2,187,693.32	9,844,619.94	9,844,619.94	9,844,619.94	9,844,619.94	9,844,619.94	9,844,619.94	9,844,619.94
Classified Salaries	2000-2999		2,443,435.40	3,909,496.64	3,909,496.64	3,909,496.64	3,909,496.64	3,909,496.64	3,909,496.64	4,398,183.72
Employee Benefits	3000-3999		5,962,682.72	5,962,682.72	5,962,682.72	5,962,682.72	5,962,682.72	5,962,682.72	5,962,682.72	5,962,682.72
Books and Supplies	4000-4999		1,601,009.40	2,458,207.10	440,399.15	440,399.15	440,399.15	440,399.15	440,399.15	440,399.15
Services	5000-5999		846,084.70	1,301,735.52	1,401,735.52	1,486,952.46	1,401,735.52	1,672,169.40	1,401,735.52	1,401,735.52
Capital Outlay	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		76,159.60	76,159.60	76,159.60	76,159.60	76,159.60	76,159.60	76,159.60	76,159.60
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			13,117,065.14	23,552,901.52	21,635,093.57	21,720,310.51	21,635,093.57	21,905,527.45	21,635,093.57	22,123,780.65
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	709,773.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	(6,221,067.30)	300,000.00	900,000.00	3,800,000.00	700,000.00	150,000.00	15,000.00	15,000.00	400,000.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	(371,194.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	(1,314,071.74)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		(7,196,559.93)	300,000.00	900,000.00	3,800,000.00	700,000.00	150,000.00	15,000.00	15,000.00	400,000.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	6,198,588.38	3,000,000.00	3,000,000.00	(1,500,000.00)	(200,000.00)	(1,100,000.00)	(600,000.00)	(15,000.00)	(500,000.00)
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	2,442,140.35	0.00	50,000.00	2,000,000.00	500,000.00	(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		8,640,728.73	3,000,000.00	3,050,000.00	500,000.00	300,000.00	(1,115,000.00)	(615,000.00)	(30,000.00)	(515,000.00)
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		(15,837,288.66)	(2,700,000.00)	(2,150,000.00)	3,300,000.00	400,000.00	1,265,000.00	630,000.00	45,000.00	915,000.00
E. NET INCREASE/DECREASE (B - C + D)			(12,799,668.82)	(22,688,181.98)	(12,881,628.44)	(9,634,136.75)	15,059,581.74	13,634,483.43	9,004,206.87	(17,473,449.58)
F. ENDING CASH (A + E)			14,015,639.67	(8,672,542.31)	(21,554,170.75)	(31,188,307.50)	(16,128,725.76)	(2,494,242.33)	6,509,964.54	(10,963,485.04)
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		(10,963,485.04)	(8,334,425.07)	9,212,872.08	(8,236,650.63)				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	1,824,917.21	1,173,318.21	1,173,318.21	1,909,147.21	0.00	0.00	15,727,495.00	15,727,495.00
Property Taxes	8020-8079	16,036,294.70	35,279,848.34	1,603,629.47	19,243,553.62	0.00	0.00	160,362,947.00	160,362,947.00
Miscellaneous Funds	8080-8099	4,993,754.18	(3,122.91)	(3,122.91)	1,787,522.09	(3,122.91)	0.00	8,746,032.00	8,746,032.00
Federal Revenue	8100-8299	6,221.00	390,696.75	76,429.75	7,435,171.00	307,940.50	0.00	12,982,340.00	12,982,340.00
Other State Revenue	8300-8599	928,204.26	928,204.26	1,094,870.27	2,877,259.60	10,623,110.75	0.00	26,660,501.00	26,660,501.00
Other Local Revenue	8600-8799	1,403,883.15	762,133.15	759,133.15	1,786,835.95	3,000.00	0.00	12,054,015.00	12,054,015.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	5,706,770.50	0.00	0.00	11,413,541.00	11,413,541.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		25,193,274.50	38,531,077.80	4,704,257.94	40,746,259.97	10,930,928.34	0.00	247,946,871.00	247,946,871.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	9,844,619.94	9,844,619.94	9,844,619.94	8,796,491.28	0.00	0.00	109,430,384.00	109,430,384.00
Classified Salaries	2000-2999	4,398,183.72	4,398,183.72	4,398,183.72	5,391,158.88	0.00	0.00	48,884,309.00	48,884,309.00
Employee Benefits	3000-3999	5,962,682.72	5,962,682.72	5,962,682.72	8,912,090.08	0.00	0.00	74,501,600.00	74,501,600.00
Books and Supplies	4000-4999	440,399.15	440,399.15	440,399.15	440,086.15	0.00	0.00	8,462,895.00	8,462,895.00
Services	5000-5999	1,852,169.40	1,481,735.52	1,481,735.52	1,837,577.40	0.00	0.00	17,567,102.00	17,567,102.00
Capital Outlay	6000-6999	0.00	0.00	0.00	6,080.00	0.00	0.00	6,080.00	6,080.00
Other Outgo	7000-7499	76,159.60	76,159.60	76,159.60	114,239.40	(295,126.00)	0.00	656,869.00	656,869.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		22,574,214.53	22,203,780.65	22,203,780.65	25,497,723.19	(295,126.00)	0.00	259,509,239.00	259,509,239.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	(800,000.00)	1,509,773.11	0.00	709,773.11	
Accounts Receivable	9200-9299	0.00	600,000.00	(4,000,000.00)	(2,500,000.00)	(6,601,067.30)	0.00	(6,221,067.30)	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	(371,194.00)	0.00	(371,194.00)	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	(1,314,071.74)	0.00	(1,314,071.74)	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	600,000.00	(4,000,000.00)	(3,300,000.00)	(6,776,559.93)	0.00	(7,196,559.93)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	5,000.00	(600,000.00)	(4,000,000.00)	(2,500,000.00)	0.00	0.00	(5,010,000.00)	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	(15,000.00)	(20,000.00)	(50,000.00)	(2,000,000.00)	0.00	0.00	405,000.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		(10,000.00)	(620,000.00)	(4,050,000.00)	(4,500,000.00)	0.00	0.00	(4,605,000.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		10,000.00	1,220,000.00	50,000.00	1,200,000.00	(6,776,559.93)	0.00	(2,591,559.93)	
E. NET INCREASE/DECREASE (B - C + D)		2,629,059.97	17,547,297.15	(17,449,522.71)	16,448,536.78	4,449,494.41	0.00	(14,153,927.93)	(11,562,368.00)
F. ENDING CASH (A + E)		(8,334,425.07)	9,212,872.08	(8,236,650.63)	8,211,886.15				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								12,661,380.56	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			8,211,886.15	8,211,886.15	8,211,886.15	8,211,886.15	8,211,886.15	8,211,886.15	8,211,886.15	8,211,886.15
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010- 8019									
Property Taxes	8020- 8079									
Miscellaneous Funds	8080- 8099									
Federal Revenue	8100- 8299									
Other State Revenue	8300- 8599									
Other Local Revenue	8600- 8799									
Interfund Transfers In	8900- 8929									
All Other Financing Sources	8930- 8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999									
Classified Salaries	2000- 2999									
Employee Benefits	3000- 3999									
Books and Supplies	4000- 4999									
Services	5000- 5999									
Capital Outlay	6000- 6999									
Other Outgo	7000- 7499									
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			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			8,211,886.15	8,211,886.15	8,211,886.15	8,211,886.15	8,211,886.15	8,211,886.15	8,211,886.15	8,211,886.15
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		8,211,886.15	8,211,886.15	8,211,886.15	8,211,886.15				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		8,211,886.15	8,211,886.15	8,211,886.15	8,211,886.15				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								8,211,886.15	

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: CUSD Business Office

Date: 5/30/25

Adoption Date: 6/12/25

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: _____

Title: _____

Public Hearing:

Place: CUSD Meyerholz Elementary GLC

Date: 6/4/25

Time: 6pm

Contact person for additional information on the budget reports:

Name: Tina Bernal

Title: Director, Fiscal Services

Telephone: 408-252-3000 x61412

E-mail: bernal_tina@cusdk8.org

Criteria and Standards Review Summary

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

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

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

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Form CB
G8B8TC3FB1(2025-26)

9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?		X
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2024-25) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X n/a n/a n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X X n/a
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X 06/12/2025
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X

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

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

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

Santa Clara County Schools Insurance Group (SCCSIG)

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

Signed

Date of Meeting:

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name:

Title:

For additional information on this certification, please contact:

Name: Tina Bernal
Title: Director, Fiscal Services
Telephone: 408-252-3000 x61412
E-mail: bernal_tina@cusdk8.org

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	106,070,953.00	301	0.00	303	106,070,953.00	305	0.00		307	106,070,953.00	309
2000 - Classified Salaries	47,565,035.00	311	473,542.00	313	47,091,493.00	315	2,477,733.00	3,372,571.44	317	43,718,921.56	319
3000 - Employee Benefits	69,920,257.00	321	197,921.00	323	69,722,336.00	325	1,368,139.00	1,845,109.63	327	67,877,226.37	329
4000 - Books, Supplies Equip Replace. (6500)	12,732,064.00	331	70,045.00	333	12,662,019.00	335	2,934,440.00	3,028,137.00	337	9,633,882.00	339
5000 - Services . . . & 7300 - Indirect Costs	25,631,874.00	341	527,217.00	343	25,104,657.00	345	4,901,707.00	5,055,417.88	347	20,049,239.12	349
TOTAL					260,651,458.00	365	TOTAL			247,350,222.05	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	88,330,548.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	14,743,515.00	380
3. STRS.	3101 & 3102	25,550,231.00	382
4. PERS.	3201 & 3202	3,977,819.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,592,406.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	13,669,217.00	385
7. Unemployment Insurance.	3501 & 3502	51,031.00	390
8. Workers' Compensation Insurance.	3601 & 3602	1,820,630.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		150,735,397.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		0.00	396
14. TOTAL SALARIES AND BENEFITS.		150,735,397.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		60.94%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		
.....		60.00%
2. Percentage spent by this district (Part II, Line 15)		60.94%
.....		
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)		247,350,222.05
.....		
5. Deficiency Amount (Part III, Line 3 times Line 4)		0.00
.....		
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		
Expenditures in Resources 6546,6547,4201,6331,6520,6690,7032,7311 added to reductions.		

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

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Form CEB
G8B8TC3FB1(2025-26)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	109,430,384.00	301	0.00	303	109,430,384.00	305	0.00		307	109,430,384.00	309
2000 - Classified Salaries	48,884,309.00	311	310,313.00	313	48,573,996.00	315	2,618,282.00		317	45,955,714.00	319
3000 - Employee Benefits	74,501,600.00	321	115,259.00	323	74,386,341.00	325	1,490,852.00		327	72,895,489.00	329
4000 - Books, Supplies Equip Replace. (6500)	8,462,895.00	331	800.00	333	8,462,095.00	335	2,553,830.00		337	5,908,265.00	339
5000 - Services. . & 7300 - Indirect Costs	17,271,976.00	341	175,000.00	343	17,096,976.00	345	4,686,165.00		347	12,410,811.00	349
TOTAL					257,949,792.00	365	TOTAL			246,600,663.00	369

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

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

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

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

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	157,993,468.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	157,993,468.00	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.	64.07%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%	
2. Percentage spent by this district (Part II, Line 15)	64.07%	
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).	246,600,663.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

Budget, July 1
2024-25 Estimated Actuals
Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	235,883,302.00	26,044,933.00	261,928,235.00	185,660.00	16,224,878.00	245,889,017.00	17,227,170.00
State School Building Loans Payable		0.00	0.00	0.00	0.00	0.00	0.00
Certificates of Participation Payable		0.00	0.00	0.00	0.00	0.00	0.00
Leases Payable	503,515.00	424,898.00	928,413.00	47,190,429.00	424,898.00	47,693,944.00	429,166.00
Lease Revenue Bonds Payable		0.00	0.00	0.00	0.00	0.00	0.00
Other General Long-Term Debt	9,820,055.00	(9,820,055.00)	0.00	3,573,441.00	7,199.00	3,566,242.00	385,308.00
Net Pension Liability	194,953,000.00	(30,049,000.00)	164,904,000.00	30,049,000.00	0.00	194,953,000.00	0.00
Total/Net OPEB Liability			0.00			0.00	0.00
Compensated Absences Payable	2,502,886.11	(1,294,614.11)	1,208,272.00	632,560.00	0.00	1,840,832.00	1,840,832.00
Subscription Liability		0.00	0.00	0.00	0.00	0.00	0.00
Governmental activities long-term liabilities	443,662,758.11	(14,693,838.11)	428,968,920.00	81,631,090.00	16,656,975.00	493,943,035.00	19,882,476.00
Business-Type Activities:							
General Obligation Bonds Payable		0.00	0.00	0.00	0.00	0.00	0.00
State School Building Loans Payable		0.00	0.00	0.00	0.00	0.00	0.00
Certificates of Participation Payable		0.00	0.00	0.00	0.00	0.00	0.00
Leases Payable		0.00	0.00	0.00	0.00	0.00	0.00
Lease Revenue Bonds Payable		0.00	0.00	0.00	0.00	0.00	0.00
Other General Long-Term Debt		0.00	0.00	0.00	0.00	0.00	0.00
Net Pension Liability	574,000.00	(76,000.00)	498,000.00	76,000.00	0.00	574,000.00	0.00
Total/Net OPEB Liability		0.00	0.00	0.00	0.00	0.00	0.00
Compensated Absences Payable		0.00	0.00	0.00	0.00	0.00	0.00
Subscription Liability		0.00	0.00	0.00	0.00	0.00	0.00
Business-type activities long-term liabilities	574,000.00	(76,000.00)	498,000.00	76,000.00	0.00	574,000.00	0.00

	Funds 01, 09, and 62			2024-25 Expenditures
Section I - Expenditures	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	265,984,752.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	5,310,988.00
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	265,466.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	3,411,019.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	1,032,982.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	27,620.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				4,737,087.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	2,339,698.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				258,276,375.00
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)				13,073.23
B. Expenditures per ADA (Line I.E divided by Line II.A)				19,756.13
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.)		232,222,241.34		17,719.67
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)		232,222,241.34		17,719.67
B. Required effort (Line A.2 times 90%)		209,000,017.21		15,947.70
C. Current year expenditures (Line I.E and Line II.B)		258,276,375.00		19,756.13
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) 9,246,651.00
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. 0.00
 - 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.

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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) 213,921,560.00

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) 4.32%

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. 0.00
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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

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

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 9,401,615.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 2,907,216.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	110,500.00
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)	947,732.83
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)	13,367,063.83
9. Carry-Forward Adjustment (Part IV, Line F)	(2,722,721.40)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	10,644,342.43
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	169,801,412.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	30,890,685.50
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	18,320,518.50
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	521,990.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	265,466.00
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)	2,368,560.00
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)	217,048.00
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)	1,419,276.00
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)	20,990,527.17
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)	188,640.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	6,405,940.00
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)	251,390,063.17
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)	5.32%
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)	4.23%
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)	13,367,063.83
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	2,890,164.54
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 (7.55%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.55%) times Part III, Line B19) or (the highest rate used to recover costs from any program (14.90%) times Part III, Line B19); zero if positive	(2,722,721.40)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(2,722,721.40)
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:	4.23%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-1361360.70) is applied to the current year calculation and the remainder (\$-1361360.70) is deferred to one or more future years:	4.78%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-907573.80) is applied to the current year calculation and the remainder (\$-1815147.60) is deferred to one or more future years:	4.96%
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)	(2,722,721.40)

Approved
indirect
cost rate: 7.55%

Highest
rate used
in any
program: 14.90%

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	4,475,872.00	340,867.00	7.62%
01	3010	588,247.00	43,918.00	7.47%
01	3310	2,191,017.00	165,422.00	7.55%
01	3311	60,734.00	4,585.00	7.55%
01	3312	796,105.00	60,105.00	7.55%
01	3315	54,401.00	4,107.00	7.55%
01	3318	19,511.00	1,473.00	7.55%
01	3327	167,959.00	12,680.00	7.55%
01	3345	901.00	68.00	7.55%
01	4035	278,125.00	20,998.00	7.55%
01	4127	28,717.00	2,168.00	7.55%
01	4201	120,500.00	9,098.00	7.55%
01	4203	499,279.00	37,696.00	7.55%
01	6053	740,042.00	55,873.00	7.55%
01	6266	1,799,364.00	135,852.00	7.55%
01	6331	191,146.00	6,393.00	3.34%
01	6520	5,133.00	387.00	7.54%
01	6546	977,828.00	58,418.00	5.97%
01	6547	516,128.00	38,967.00	7.55%
01	6690	28,690.00	2,166.00	7.55%
01	6762	3,629,605.00	264,589.00	7.29%
01	6770	986,896.00	9,869.00	1.00%
01	7311	36,446.00	5,429.00	14.90%
01	7435	4,391,542.00	331,552.00	7.55%
01	9010	11,350,757.00	226,259.00	1.99%
13	5310	6,405,940.00	376,792.00	5.88%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		2,868,968.00	2,868,968.00
2. State Lottery Revenue	8560	2,518,224.00		1,081,122.00	3,599,346.00
3. Other Local Revenue	8600-8799	12,000.00		0.00	12,000.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		2,530,224.00	0.00	3,950,090.00	6,480,314.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		2,477,948.00	2,477,948.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	2,530,224.00			2,530,224.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			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)		2,530,224.00	0.00	2,477,948.00	5,008,172.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	1,472,142.00	1,472,142.00
D. COMMENTS:					

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

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

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	176,045,829.00	4.30%	183,623,669.10	4.38%	191,667,106.96
2. Federal Revenues	8100-8299	8,300,000.00	-100.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	8,077,691.00	-20.86%	6,392,856.76	11.39%	7,121,051.85
4. Other Local Revenues	8600-8799	4,190,000.00	13.75%	4,766,063.28	1.25%	4,825,649.76
5. Other Financing Sources						
a. Transfers In	8900-8929	3,596,199.00	-28.81%	2,560,050.73	-1.07%	2,532,573.48
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(34,183,702.00)	-4.06%	(32,797,433.10)	3.92%	(34,081,453.18)
6. Total (Sum lines A1 thru A5c)		166,026,017.00	-0.89%	164,545,206.77	4.57%	172,064,928.87
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				89,740,406.00		87,118,840.10
b. Step & Column Adjustment				1,340,721.10		1,316,177.65
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,962,287.00)		1,096,373.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	89,740,406.00	-2.92%	87,118,840.10	2.77%	89,531,390.75
2. Classified Salaries						
a. Base Salaries				24,542,243.00		23,163,077.66
b. Step & Column Adjustment				358,863.66		348,786.25
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,738,029.00)		983.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,542,243.00	-5.62%	23,163,077.66	1.51%	23,512,846.91
3. Employee Benefits	3000-3999	45,347,686.00	-4.18%	43,450,029.08	3.75%	45,080,702.76
4. Books and Supplies	4000-4999	3,342,272.00	-29.92%	2,342,272.00	0.00%	2,342,272.00
5. Services and Other Operating Expenditures	5000-5999	8,064,960.00	-2.96%	7,826,244.81	5.87%	8,285,441.20
6. Capital Outlay	6000-6999	6,080.00	0.00%	6,080.00	0.00%	6,080.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	951,995.00	-17.65%	783,995.00	0.00%	783,995.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,168,803.00)	-74.75%	(295,126.00)	0.00%	(295,126.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		170,826,839.00	-3.76%	164,395,412.65	2.95%	169,247,602.62

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(4,800,822.00)		149,794.12		2,817,326.25
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		15,366,699.00		10,565,877.00		10,715,671.12
2. Ending Fund Balance (Sum lines C and D1)		10,565,877.00		10,715,671.12		13,532,997.37
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	295,114.47		295,114.47		295,114.47
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	2,485,485.36		3,033,277.40		5,715,138.43
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,785,277.17		7,387,279.25		7,522,744.47
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,565,877.00		10,715,671.12		13,532,997.37
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,785,277.17		7,387,279.25		7,522,744.47
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(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)		7,785,277.17		7,387,279.25		7,522,744.47
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 of vacant positions and resources that ended.						

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	8,790,645.00	0.00%	8,790,645.00	0.00%	8,790,645.00
2. Federal Revenues	8100-8299	4,682,340.00	0.00%	4,682,340.00	0.00%	4,682,340.00
3. Other State Revenues	8300-8599	18,582,810.00	-1.74%	18,258,648.96	2.20%	18,660,214.23
4. Other Local Revenues	8600-8799	7,864,015.00	0.00%	7,864,015.00	0.00%	7,864,015.00
5. Other Financing Sources						
a. Transfers In	8900-8929	7,817,342.00	-3.96%	7,507,867.22	1.93%	7,652,493.39
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	34,183,702.00	-4.06%	32,797,433.10	3.92%	34,081,453.18
6. Total (Sum lines A1 thru A5c)		81,920,854.00	-2.47%	79,900,949.28	2.29%	81,731,160.80
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				19,689,978.00		17,268,629.46
b. Step & Column Adjustment				295,349.72		259,029.44
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,716,698.26)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,689,978.00	-12.30%	17,268,629.46	1.50%	17,527,658.90
2. Classified Salaries						
a. Base Salaries				24,342,066.00		23,724,677.04
b. Step & Column Adjustment				350,611.04		352,045.16
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(968,000.00)		(255,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,342,066.00	-2.54%	23,724,677.04	0.41%	23,821,722.20
3. Employee Benefits	3000-3999	29,153,914.00	-3.20%	28,219,786.84	2.74%	28,991,733.88
4. Books and Supplies	4000-4999	5,120,623.00	-24.87%	3,847,030.24	2.24%	3,933,251.61
5. Services and Other Operating Expenditures	5000-5999	9,502,142.00	-14.98%	8,078,722.29	-19.20%	6,527,796.78
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	873,677.00	-18.92%	708,383.00	0.00%	708,383.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		88,682,400.00	-7.71%	81,847,228.87	-0.41%	81,510,546.37
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(6,761,546.00)		(1,946,279.59)		220,614.43

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)		11,763,461.00		5,001,915.00		3,055,635.41
2. Ending Fund Balance (Sum lines C and D1)		5,001,915.00		3,055,635.41		3,276,249.84
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	5,001,915.00		3,055,635.41		3,276,249.84
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,001,915.00		3,055,635.41		3,276,249.84
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.						
Reductions in staffing due to resources ending.						

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	184,836,474.00	4.10%	192,414,314.10	4.18%	200,457,751.96
2. Federal Revenues	8100-8299	12,982,340.00	-63.93%	4,682,340.00	0.00%	4,682,340.00
3. Other State Revenues	8300-8599	26,660,501.00	-7.54%	24,651,505.72	4.58%	25,781,266.08
4. Other Local Revenues	8600-8799	12,054,015.00	4.78%	12,630,078.28	0.47%	12,689,664.76
5. Other Financing Sources						
a. Transfers In	8900-8929	11,413,541.00	-11.79%	10,067,917.95	1.16%	10,185,066.87
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)		247,946,871.00	-1.41%	244,446,156.05	3.82%	253,796,089.67
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				109,430,384.00		104,387,469.56
b. Step & Column Adjustment				1,636,070.82		1,575,207.09
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(6,678,985.26)		1,096,373.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	109,430,384.00	-4.61%	104,387,469.56	2.56%	107,059,049.65
2. Classified Salaries						
a. Base Salaries				48,884,309.00		46,887,754.70
b. Step & Column Adjustment				709,474.70		700,831.41
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,706,029.00)		(254,017.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	48,884,309.00	-4.08%	46,887,754.70	0.95%	47,334,569.11
3. Employee Benefits	3000-3999	74,501,600.00	-3.80%	71,669,815.92	3.35%	74,072,436.64
4. Books and Supplies	4000-4999	8,462,895.00	-26.87%	6,189,302.24	1.39%	6,275,523.61
5. Services and Other Operating Expenditures	5000-5999	17,567,102.00	-9.46%	15,904,967.10	-6.86%	14,813,237.98
6. Capital Outlay	6000-6999	6,080.00	0.00%	6,080.00	0.00%	6,080.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	951,995.00	-17.65%	783,995.00	0.00%	783,995.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(295,126.00)	-240.03%	413,257.00	0.00%	413,257.00
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)		259,509,239.00	-5.11%	246,242,641.52	1.83%	250,758,148.99
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(11,562,368.00)		(1,796,485.47)		3,037,940.68

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)		27,130,160.00		15,567,792.00		13,771,306.53
2. Ending Fund Balance (Sum lines C and D1)		15,567,792.00		13,771,306.53		16,809,247.21
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	295,114.47		295,114.47		295,114.47
b. Restricted	9740	5,001,915.00		3,055,635.41		3,276,249.84
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	2,485,485.36		3,033,277.40		5,715,138.43
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,785,277.17		7,387,279.25		7,522,744.47
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		15,567,792.00		13,771,306.53		16,809,247.21
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,785,277.17		7,387,279.25		7,522,744.47
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	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)		7,785,277.17		7,387,279.25		7,522,744.47
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
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)						
		13,015.62		12,869.00		12,725.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		259,509,239.00		246,242,641.52		250,758,148.99
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)		259,509,239.00		246,242,641.52		250,758,148.99
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)		7,785,277.17		7,387,279.25		7,522,744.47
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)		7,785,277.17		7,387,279.25		7,522,744.47
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Cupertino Union Elementary
Santa Clara County

Budget, July 1
2025-26
General Fund
Special Education Revenue Allocations
Setup

43 69419 0000000
Form SEAS
G8B8TC3FB1(2025-26)

Current LEA:	43-69419-0000000 Cupertino Union Elementary	
Selected SELPA:	NP	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA	DATE APPROVED	
ID	SELPA-TITLE	(from Form SEA)
NP	Santa Clara North West	

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

43 69419 0000000
Form SIAA
G8B8TC3FB1(2025-26)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(11,505.00)	0.00	(376,792.00)				
Other Sources/Uses Detail					6,263,527.00	27,620.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	1,500.00	0.00	0.00	0.00				
Other Sources/Uses Detail					27,620.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(25,328.00)	376,792.00	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	6,091,411.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	35,333.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

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

43 69419 0000000
Form SIAA
G8B8TC3FB1(2025-26)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
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	172,116.00		
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
95 STUDENT BODY FUND								
Expenditure Detail								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail Fund Reconciliation							0.00	0.00
TOTALS	36,833.00	(36,833.00)	376,792.00	(376,792.00)	6,291,147.00	6,291,147.00	0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(33,127.00)	0.00	(295,126.00)				
Other Sources/Uses Detail					11,413,541.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	295,126.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	11,309,292.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	33,127.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					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	104,249.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
TOTALS	33,127.00	(33,127.00)	295,126.00	(295,126.00)	11,413,541.00	11,413,541.00		

G = General Ledger Data; S = Supplemental Data

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

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

Budget, July 1
Budget 2025-26

Technical Review Checks

Phase - All

Display - All Technical Checks

Cupertino Union Elementary

Santa Clara 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)

WWC - 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

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

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
21	0000	(\$18,011,685.00)
Explanation: In the building fund there is a year end journal that will be posted to bring resource positive prior to year end.		
Total of negative resource balances for Fund 21		(\$18,011,685.00)
25	0000	(\$11,300.00)
Explanation: This will be corrected by year end.		
Total of negative resource balances for Fund 25		(\$11,300.00)

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

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

FUND	RESOURCE	OBJECT	VALUE
21	0000	9790	(\$18,011,685.00)
Explanation: In the building fund there is a year end journal that will be posted to bring resource positive prior to year end.			
25	0000	9790	(\$11,300.00)
Explanation: This will be corrected by year end.			

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

CB-BALANCE-ABOVE-MIN - (Warning) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). **Passed**

CB-BUDGET-CERTIFY - (Fatal) - In Form CB, the district checked the box relating to the required budget certifications. **Passed**

CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided. **Passed**

BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided. **Passed**

CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) **Passed**

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided. **Passed**

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved. **Passed**

MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) **Passed**

VERSION-CHECK - (Warning) - All versions are current. **Passed**

WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided. **Passed**

Budget, July 1
Estimated Actuals 2024-25
Technical Review Checks

Phase - All

Display - All Technical Checks

Cupertino Union Elementary

Santa Clara 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

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

PY-EFB=CY-BFB - (Fatal) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

PY-EFB=CY-BFB-RES - (Fatal) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (Warning) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

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. **Exception**

FUND	RESOURCE	NEG. EFB
25	0000	(\$11,300.00)
Explanation: This will be corrected by year end.		
Total of negative resource balances for Fund 25		(\$11,300.00)

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)

Exception

FUND	RESOURCE	FUNCTION	VALUE
01	3312	2140	(\$2,750.00)

Explanation: Any expenses/credits will be transferred to Special Education at year end.

INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.

Passed

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).

Passed

INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.

Passed

INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.

Passed

INTRA FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.

Passed

INTRA FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.

Passed

INTRA FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.

Passed

LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.

Passed

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).

Passed

NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.

Passed

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

Exception

FUND	RESOURCE	OBJECT	VALUE
01	0000	8699	(\$15,792.00)

Explanation: This will be corrected by year end. LP 0208

25	0000	9790	(\$11,300.00)
----	------	------	---------------

Explanation: This will be corrected by year end.

63	0000	9690	(\$191,000.00)
----	------	------	----------------

Explanation: This will be corrected by year end.

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.

Passed

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

Passed

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.

Passed

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (Fatal) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

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.PENSION.LIAB.9663	\$194,953,000.00	\$194,953,000.00
DEBT.BTYPE.PENSION.LIAB.9663	\$574,000.00	\$574,000.00
Explanation: There was an error previously on Form Debt that is now corrected.		

DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability ending balances must be positive. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided. **Passed**

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved. **Passed**

VERSION-CHECK - (Warning) - All versions are current. **Passed**