

TO: BOARD OF EDUCATION
FROM: SUPERINTENDENT
DATE: JUNE 24, 2025
SUBJECT: 2025-26 BUDGET ADOPTION

ACTION

ISSUE: LVUSD 2025-26 Budget Adoption

BACKGROUND: State law requires that school districts adopt budgets prior to July 1st of each year. Often prior to the enactment of the state budget, school districts must submit a budget to the County Superintendent of Schools prior to the close of the fiscal year to meet the requirements of AB1200 and preclude County intervention.

Attached to this agenda item is an executive summary that outlines forecasted revenues, expenditures, and multi-year projections, along with the assumptions embedded within the budget forecast.

In accordance with AB1200, copies of the budget have been available for public review at the District Office and on the District website. A public hearing was held on June 10, 2025 where the attached budget was presented to the Board and the public.

ALTERNATIVES: 1. Approve the 2025-26 LVUSD Budget
2. Do not approve the 2025-26 LVUSD Budget

RECOMMENDATION: Staff recommends Alternative #1

Respectfully submitted,

Daniel Stepenosky, Ed.D.
Superintendent

Prepared by:



Dr. Ryan Gleason
Assistant Superintendent
Chief Business Officer



**Las Virgenes
Schools**

**ADOPTED BUDGET
EXECUTIVE
SUMMARY**

JUNE 10, 2025

Estimated Actuals and Adopted Budget | 2025-26

Board of Education

Angela Cutbill

Dallas Lawrence

Alan Lazar

Linda Menges

Lesli Stein

Superintendent

Dr. Dan Stepenosky

Prepared by:

Dr. Ryan Gleason

Assistant Superintendent | Chief Business Officer

***Special Thanks to All Members of the Finance/Business/Payroll
Teams that Contribute to the Attached Report Every Day***

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Finance and Accounting Department

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Barbara Diaz, Assistant Director of Finance and Accounting

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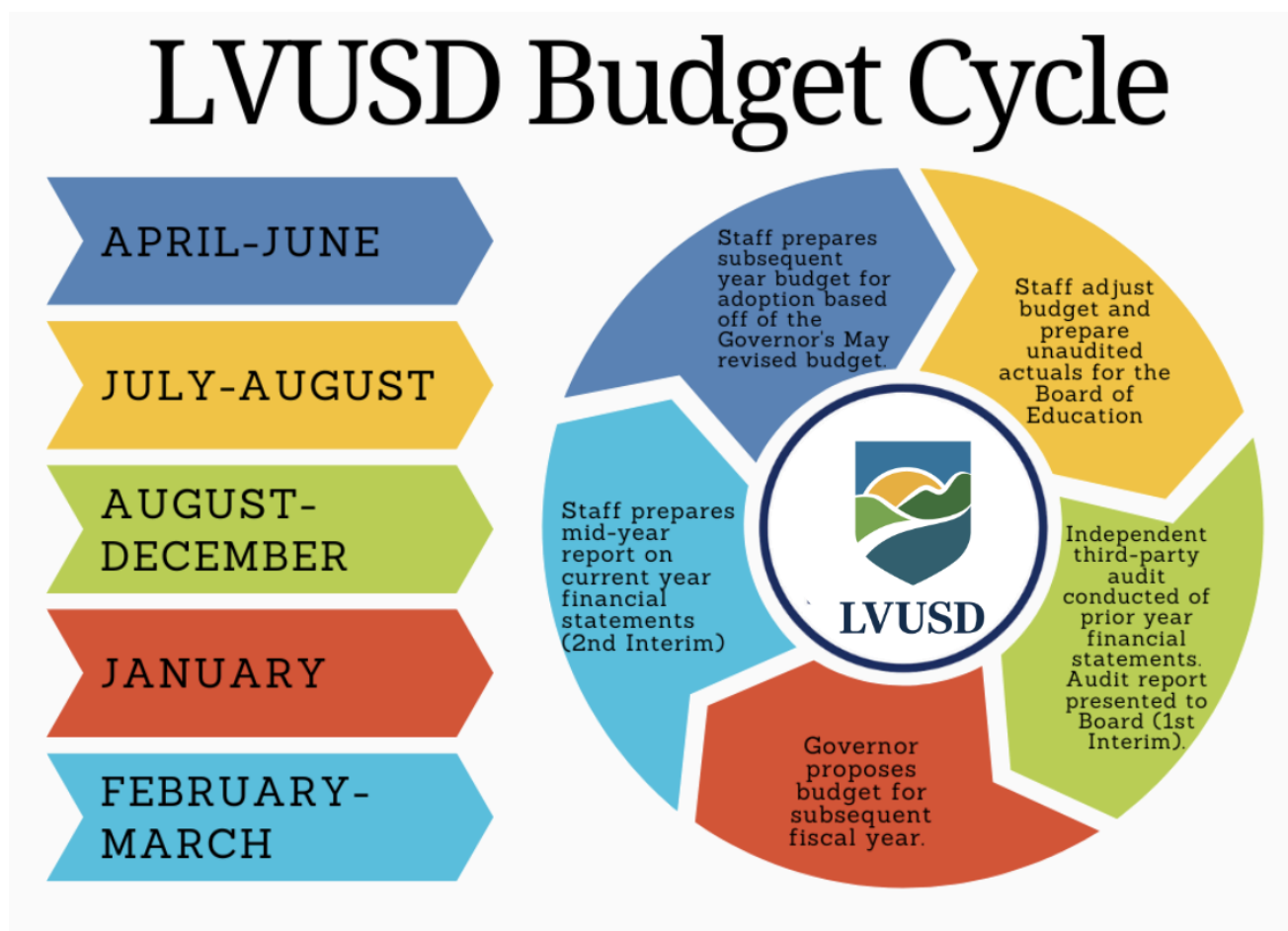
Enrollment Analyst

Ali Lloyd

Executive Summary

In accordance with AB 1200, school districts in California are required to provide interim financial reports to their governing boards to ensure fiscal health through the current and two subsequent years. These reports form a critical part of a district's accountability system and ensure that fiscal planning reflects both state and local conditions. The Adopted Budget Report for 2025–26 builds upon the framework established during the Second Interim and integrates updated projections, refined revenue data, and key assumptions stemming from the Governor's May Revision.

Las Virgenes Unified School District (LVUSD) enters the 2025–26 fiscal year with caution and a conservative approach. While ongoing challenges—such as the expiration of one-time categorical funds and continued cost pressures—remain, the district has taken deliberate steps to maintain fiscal prudence through resource planning, enrollment recovery, and strategic use of reserves.



Overall Fiscal Picture

The Governor's 2025–26 May Revision outlines a complex and evolving fiscal environment for TK–12 education in California. Total proposed funding for the TK–12 education system—including transitional kindergarten, elementary, and secondary programs—now stands at \$137.8 billion. This includes \$80.5 billion from the state's General Fund and an additional \$57.3 billion from other sources, such as local property taxes and federal funds. These investments are intended to preserve instructional quality, expand access to early education, and sustain the state's key educational priorities, even as revenue projections fluctuate.

At the heart of the TK–12 budget is the Proposition 98 Guarantee, a voter-approved constitutional mandate that ensures minimum annual funding for public schools and community colleges. The Guarantee is determined based on General Fund revenues, personal income growth, and student attendance. While recent trends have allowed the Guarantee to grow, the May Revision reflects updated economic realities. For the 2025–26 fiscal year, the Proposition 98 Guarantee is now estimated at \$114.6 billion—approximately \$4.6 billion less than projected in the January Governor's Budget but still reflecting a net \$2.9 billion increase over three years compared to the 2024 Budget Act.

In an effort to mitigate risk, the Governor proposes appropriating \$117.6 billion for 2024–25—slightly below the currently calculated \$118.9 billion Guarantee. This approach avoids overcommitting state funds based on revenue estimates that are still being finalized, especially given the volatility of capital gains tax receipts. Importantly, the Proposition 98 Guarantee continues to operate under a "Test 1" formula, tying school funding to roughly 40 percent of General Fund revenues. This ensures that even in the face of declining enrollment, per-pupil funding levels remain stable or grow.

To balance the budget and meet statutory obligations, the May Revision proposes to exhaust the entirety of the \$8.4 billion Proposition 98 Rainy Day Fund over the three-year window. While this draws down reserves meant for economic uncertainty, it is considered necessary to stabilize funding in the short term. This includes the use of \$481 million from the Rainy Day Fund to fully fund LCFF in 2025–26.

The Local Control Funding Formula (LCFF), which serves as the state's primary vehicle for distributing educational dollars, will receive a 2.3 percent COLA, slightly down from the 2.43 percent proposed in January. This still results in a \$2.1 billion increase in base funding

statewide and allows districts like Las Virgenes USD to plan for modest but essential growth in ongoing funding.

However, this budget also brings deferrals, which have not been seen for several years. While the May Revision fully repays \$246.6 million in previous deferrals, it proposes to delay \$1.8 billion in LCFF funding from June to July 2026—creating a cash flow challenge for districts reliant on timely apportionments. The district must continue to monitor these state-level decisions, as they may require a reliance on Fund 17 reserves to meet obligations without disrupting daily operations.

In terms of categorical programs, the May Revision affirms the state's commitment to strategic investments that go beyond base funding. A total of \$2.1 billion in ongoing Proposition 98 funds is allocated to support the full implementation of Universal Transitional Kindergarten (TK), allowing all children turning four by September 1 to enroll statewide in 2025–26. Additionally, \$1.2 billion is dedicated to reducing the TK student-to-adult ratio from 12:1 to 10:1. These TK investments represent both an instructional shift and a fiscal one, requiring significant new staffing and infrastructure support.

Another critical area of investment is literacy instruction and teacher development. The May Revision sustains a \$545 million package of professional learning and instructional materials aligned with the state's English Language Arts/English Language Development Framework. It adds \$200 million in one-time funds to expand evidence-based literacy practices and an additional \$10 million to scale up the UCSF-developed Multitudes literacy screener for early identification of reading challenges, including dyslexia.

To address ongoing staffing shortages, the state will repurpose \$150 million to support teacher recruitment and retention. This includes \$100 million in stipends for student teachers, and the extension of credentialing flexibility for candidates impacted by the COVID-19 pandemic. Such provisions help districts stabilize hiring pipelines while investing in the long-term quality of instruction.

Lastly, the May Revision includes \$1.7 billion in one-time discretionary funding for local educational agencies under the Student Support and Professional Development Block Grant. These funds are unrestricted but aimed at supporting rising costs, professional learning, dual enrollment expansion, and educator recruitment—especially in high-need schools and hard-to-fill subjects.

In sum, the Governor’s May Revision reflects a state strategy that blends fiscal restraint with targeted investment. It prioritizes educational continuity, early learning, workforce stabilization, and instructional quality, all while navigating slower-than-expected General Fund revenue growth. For LVUSD, these developments offer meaningful opportunities to reinforce key programs and services, but they also underscore the importance of contingency planning, conservative assumptions, and ongoing advocacy for the district’s long-term financial health.

General Fund Revenues and Expenditures

The following charts and schedules reflect the changes to the budget since the Multi-year Projections presented with our First Interim Budget.

Revenues

The 2025–26 budget projects total revenues of approximately \$155.1 million, reflecting a slight overall decline of 0.7% compared to the 2024–25 estimated actuals. The district anticipates a 2.5% increase in LCFF (Local Control Funding Formula) revenues, primarily driven by conservative growth estimates in enrollment and the application of the 2.30% projected Cost-of-Living Adjustment (COLA).

Other state and local revenues, however, are expected to decline. While the district will benefit from improved returns from the Lottery, Special Education Grants, and the Early Educator Teacher Development Grant, the category of Other State Revenue is projected to decrease by 6.3% overall. Local revenues show a more pronounced 15.3% decline, largely due to lower interest earnings from reduced rates, the expiration of the CALSHAPE grant, and the one-time prior-year shift of ASB and Athletic Trust balances into the General Fund. Federal revenue remains relatively flat, with a modest 2.6% decline compared to the prior year.

	2024-25 Estimated Actuals			2025-26 Budget			
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	Delta
LCFF Sources	\$112,918,785	\$0	\$112,918,785	\$115,770,574	\$0	\$115,770,574	2.50%
Federal Revenue	\$0	\$3,704,967	\$3,704,967	\$0	\$3,608,238	\$3,608,238	-2.60%
Other State Revenue	\$3,047,394	\$21,589,683	\$24,637,077	\$3,060,717	\$20,016,382	\$23,077,099	-6.30%

Other Local Revenue	\$10,928,012	\$3,968,676	\$14,896,688	\$10,188,127	\$2,423,619	\$12,611,746	-15.30%
Total Revenues	\$126,894,191	\$29,263,326	\$156,157,517	\$129,019,418	\$26,048,239	\$155,067,657	-0.70%

Expenditures

The 2025–26 expenditure budget is projected at approximately \$169 million, reflecting a 2.8% decline compared to the prior year. Salary and benefit costs, which make up the majority of expenditures, remain relatively stable across the multi-year projections, supported by natural staff attrition and class size averaging strategies. Certificated and classified salaries show slight decreases in 2025–26, followed by marginal adjustments in subsequent years, while employee benefits costs hold steady across the projection period.

Books and supplies expenditures decline slightly after 2024–25 due to the completion of a significant one-time \$2 million TK–12 math curriculum adoption, reducing future textbook and materials costs. Service and operating expenditures show a gradual decline over time, reflecting both the consolidation of legal services and the anticipated energy cost offsets generated by the district’s solar power investments. Capital outlay, indirect costs, and other outgoing costs are projected to remain flat, while transfers out drop to zero after 2025–26.

	2024-25 Estimated Actuals			2025-26 Budget			
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	Delta
Certificated Salaries	\$50,423,451	\$15,831,359	\$66,254,810	\$50,726,434	\$15,617,490	\$66,343,924	0.10%
Classified Salaries	\$15,712,648	\$11,321,078	\$27,033,726	\$15,736,911	\$10,893,409	\$26,630,320	-1.50%
Employee Benefits	\$26,185,470	\$17,400,266	\$43,585,736	\$25,988,221	\$17,246,696	\$43,234,917	-0.30%
Books and Supplies	\$2,465,926	\$5,311,542	\$7,777,468	\$2,549,841	\$3,611,181	\$6,161,022	-20.80%
Services and Other Operating Expenditures	\$13,090,557	\$14,308,061	\$27,398,618	\$12,203,859	\$12,628,427	\$24,832,286	-9.40%
Capital Outlay	\$353,747	\$1,361,518	\$1,715,265	\$274,731	\$1,143,304	\$1,418,035	-17.30%

Other Outgoing	\$41,584	\$500,000	\$541,584	\$41,854	\$500,000	\$541,854	0.00%
Transfers of Indirect Costs	-\$3,234,075	\$3,088,846	-\$145,229	-\$3,480,909	\$3,335,680	-\$145,229	0.00%
Total Expenditures	\$105,039,308	\$69,122,670	\$174,161,978	\$104,040,942	\$64,976,187	\$169,017,129	-2.80%

Fund Balance

The district's fund balance is expected to decrease as a result of ongoing deficit spending, reductions in the cost-of-living adjustment (COLA), and the expiration of several state categorical programs. As these pressures mount, the district will need to carefully assess whether to access Fund 17 reserves during the 2025–26 school year. Much of this decision-making will hinge on updated enrollment and attendance figures, as well as the final outcomes from the Governor's state budget, which will clarify available funding levels.

In addition to these structural budget pressures, the district's cash flow may face added strain due to the possibility of state deferrals and the unpredictable nature of economic and geopolitical conditions. These external risks could impact the timing and reliability of incoming revenues, requiring the district to monitor cash reserves and maintain financial flexibility to navigate potential shortfalls or delays.

	2024-25 Estimated Actuals			2025-26 Budget		
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
Beginning Fund Balance	\$23,292,612.76	\$18,504,409.21	\$41,797,021.97	\$9,612,631.76	\$13,444,580.21	\$23,057,211.97
Ending Fund Balance	\$9,612,631.76	\$13,444,580.21	\$23,057,211.97	\$8,392,121.76	\$10,011,130.21	\$18,403,251.97
Fund 17 Special Reserve	\$14,544,245			\$4,500,000		

Multiyear Projections

Like most districts across the state, LVUSD's current budget is dependent on several critical factors. These critical factors will continue to shape the District's budget over the next few years. Each item is significant and will require aggressive responses to manage the impact on our budget.

Multi-year projection factors:

- The community's overwhelming support for Measure E has secured \$2.3M in annual funding through 2027-28.
- The current projected COLA estimates over the next three fiscal years of 2.30%, 3.02% and 3.42%. All have been reduced since the January Governor's Budget
- The ability of the District to manage changes in enrollment and attendance.
- Impact of the sunset of one-time COVID and other categorical funding between 2023 and 2028 from the ESSER II, ESSER III, AIM/Discretionary, and Learning Recovery Block Grants.
- Statutory rate fluctuations to state PERS/STRS retirement programs without any new state or federal offset.
- Passage of Measure S and associated General Fund Savings from conversion to solar and reduced deferred maintenance costs based on estimated completion dates.

Revenues

The district's projected revenues for 2025-26 are approximately \$165.1 million, with LCFF revenues showing steady growth of 3.0% largely due to anticipated enrollment increases and the application of the statutory Cost-of-Living Adjustment (COLA). This positive trend is expected to continue over the multi-year projection period, with LCFF sources rising to \$119.2 million in 2026-27 and \$122.3 million by 2027-28, supporting the district's ongoing operational needs.

Federal and other state revenues are projected to remain flat across the multi-year outlook, while local revenues show a slight decline in 2025–26 due to adjustments in interest earnings and other local funding streams. Careful monitoring of these factors will be essential to ensure that transfers are used strategically to maintain financial stability and support priority initiatives.

	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)
LCFF Sources	\$115,770,574.00	3.00%	\$119,242,155.00	2.59%	\$122,331,859.00
Federal Revenues	\$3,608,238.00	0.00%	\$3,608,238.00	0.00%	\$3,608,238.00
Other State Revenues	\$23,077,099.00	-2.20%	\$22,568,416.00	0.00%	\$22,568,416.00
Other Local Revenues	\$12,611,746.00	-3.36%	\$12,187,687.00	0.00%	\$12,187,687.00
Transfers In	\$10,000,000.00	-85.00%	\$1,500,000.00	100.00%	\$3,000,000.00
Total	\$165,067,657.00	-1.79%	\$159,106,497.00	-0.87%	\$163,696,200.00

Expenditures

Over the three-year period, the district's major expenditure categories — including certificated and classified salaries, employee benefits, books, supplies, and services — remain relatively stable with only minor adjustments year over year. There are no major increases or new spending initiatives forecasted, and capital outlay and other outgoing costs hold steady. The budget reflects a continued focus on maintaining core programs and staffing without significant expansion.

	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)
Certificated Salaries	\$66,343,924	.1%	\$65,299,264	-0.18%	\$65,178,822
Classified Salaries	\$26,630,320	-1.50%	\$26,229,775	1.55%	\$26,635,221
Employee Benefits	\$43,234,917	-0.8%	\$42,863,364	-0.42%	\$42,681,813
Books And Supplies	\$6,161,022	2.39%	\$6,308,224	-3.96%	\$6,058,558
Services And Other Operating Expenditures	\$24,832,286	0.72%	\$25,010,335	0.51%	\$25,138,167
Capital Outlay	\$1,418,035	0.00%	\$1,418,035	0.00%	\$1,418,035
Other Outgoing	\$541,854	0.00%	\$541,854	0.00%	\$541,854
Indirect Costs	-\$145,229	0.00%	-\$145,229	0.00%	-\$145,229
Transfers Out	\$704,488	-100.00%	\$0	0.00%	\$0
Total Expenditures	\$169,721,617	-1.29%	\$167,525,622	-0.01%	\$167,507,761
Surplus/Deficit	-\$4,653,960		-\$8,419,125		-\$3,811,561

Fund Balance

The district's fund balance is projected to decline over the multi-year projection period, primarily due to ongoing deficit spending, the tapering of the statutory COLA, and the expiration of several state categorical funding sources.

Enrollment trends, average daily attendance, and the final outcomes of the Governor's 2025-26 Budget will be critical in determining whether the district must draw on Fund 17 reserves to stabilize operations during the upcoming fiscal year. Additionally, the district's cash flow position remains vulnerable to potential state payment deferrals and broader economic or geopolitical uncertainties, underscoring the importance of ongoing fiscal vigilance and contingency planning.

Leadership will need to closely monitor revenue and expenditure patterns to safeguard financial health and ensure the district maintains the minimum required reserve levels.

	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)
Beginning Fund Balance	\$23,057,211.97		\$18,611,251.97		\$13,192,126.97
Ending Fund Balance	\$18,403,251.97		\$13,192,126.97		\$6,380,565.97
Unassigned	\$8,192,118.19		\$8,305,222.76		\$5,844,184.76
Fund 17	\$4,544,244.65		\$0.00		\$0.00
Reserve Percentage	7.74%		4.96%		3.49%

Looking Ahead: Impact of Enrollment

While the district's 2025–26 adopted budget is conservatively based on an enrollment estimate of approximately 9,826 students, multi-year projections suggest that actual enrollment could climb as high as 10,386 students if current trends continue. This projection represents a potential increase of 652 students over prior estimates and highlights the district's unique position in Los Angeles County as one of the few districts actively reversing enrollment decline.

School	Total Proposed 25-26	w/o Move Ins	Current Enrollment 24-25	Projection May 2024	Delta
AHS (9-12)	1732	1680	1708	1707	24
CHS (9-12)	1827	1802	1704	1705	123
AC Stelle (6-8)	801	784	764	754	37
AE Wright (6-8)	818	777	668	664	150
Lindero (6-8)	832	803	795	800	37
MARI (6-8)	92	92	78	92	14

BL (TK-5)	522	478	480	470	42
CH (TK-5)	632	603	615	593	17
LH (TK-5)	529	499	463	429	66
RM (TK-5)	598	568	513	512	85
SU (TK-5)	393	386	361	349	32
WO (TK-5)	391	376	368	337	23
WI (TK-5)	488	479	509	494	-21
YB(TK-5)	389	388	372	363	17
MARI (TK-5)	342	342	336	316	6
TOTAL K-12	10386	10057	9734	9585	652

Enrollment and attendance projections play a critical role in shaping the district’s fiscal outlook, as General Fund revenues are primarily determined by Average Daily Attendance (ADA). For the 2025–26 adopted budget, the district has conservatively estimated enrollment at approximately 9,826 students — a modest increase from the prior year. This growth reflects LVUSD’s continued position as a destination district for families seeking high-quality academic and enrichment opportunities. Despite these gains, the district remains cautious in its long-range planning, maintaining a projected 1% annual enrollment decline through 2027–28 to align with broader statewide demographic trends.

Under the current forecast of 9,826 students, General Fund revenues are projected at \$115.77 million for 2025–26, rising to \$122.3 million by 2027–28. However, scenario modeling highlights the significant fiscal sensitivity of enrollment: if enrollment increases to 10,000 students, the district could realize an additional \$2 million in annual revenues; if it reaches 10,200 students, the gain would rise to over \$4.2 million per year. These additional funds would meaningfully strengthen the district’s ability to invest in staffing, programs, and reserve levels, underscoring the importance of continued efforts to stabilize and grow enrollment.

Scenario # 1 - 10,000 Students			
	2025-26	2026-27	2027-28
10,000 Students	\$117,737,566	\$121,226,123	\$124,697,779
9826 Students	\$115,770,574	\$119,242,155	\$122,331,859
Difference	\$1,966,992	\$1,983,968	\$2,365,920

Scenario # 2- 10,200 Students			
	2025-26	2026-27	2027-28
10,200 Students	\$119,997,846	\$123,514,700	\$127,014,200
9826 Students	\$115,770,574	\$119,242,155	\$122,331,859
Difference	\$4,227,272	\$4,272,545	\$4,682,341

Impact of Attendance

Attendance across the district has remained variable this year, influenced by several external factors despite strong intervention efforts from the Educational Services team. While site-level attendance initiatives have supported steady participation in many schools, the district has faced notable challenges, including an active flu season and the impacts of the Palisades fire, which have modestly disrupted attendance patterns.

Overall, the district's current year-to-date attendance rate stands at 94.99%, a slight improvement over the prior year's 94.90%, reflecting a 0.09% districtwide increase. Several schools, such as Round Meadow Elementary, Bay Laurel Elementary, and Calabasas High School, showed the strongest gains, with improvements of 0.65%, 0.49%, and 0.61%, respectively. However, other sites, such as White Oak Elementary, AE Wright Middle School, and Agoura High School, experienced slight declines. Continued efforts will be needed to stabilize and improve attendance, especially given the direct connection between Average Daily Attendance (ADA) and district revenues.

School	Current YTD	2023-2024	Difference
Chaparral Elementary School	95.51%	95.65%	-0.14%
Lupin Hill Elementary School	94.90%	94.89%	0.01%
Round Meadow Elementary	95.63%	94.98%	0.65%
White Oak Elementary School	95.42%	95.82%	-0.40%
Sumac Elementary School	95.55%	95.11%	0.44%
Yerba Buena Elementary School	95.68%	95.69%	-0.01%
Willow Elementary School	95.67%	95.68%	-0.01%
Bay Laurel Elementary School	96.14%	95.65%	0.49%
AE Wright Middle School	94.85%	95.23%	-0.38%
Lindero Canyon Middle School	94.89%	94.93%	-0.04%
AC Stelle Middle School	95.30%	95.27%	0.03%
Mariposa School of Global Education	94.49%	94.63%	-0.14%
Agoura High School	94.12%	94.47%	-0.35%
Calabasas High School	94.69%	94.08%	0.61%
Total	94.99%	94.90%	0.09%

Fiscal Stabilization

The Multiyear Projection (MYP) presented reflects a positive certification, supported by conservative fiscal assumptions. Over the past several years, the district has intentionally adopted a cautious approach to budgeting, particularly regarding enrollment and attendance estimates. This conservative posture has been critical as Las Virgenes Unified School District (LVUSD) actively works to reverse its historical enrollment trends—an effort that stands out as an anomaly within the broader Los Angeles County context, where many districts continue to experience enrollment declines.

As shared above, LVUSD's 2025-26 adopted budget is built upon an enrollment assumption of 9,826 students, paired with a 94.8% attendance rate and projecting a 1% annual decline thereafter. These prudent assumptions ensure that the district remains prepared for all potential scenarios.

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Further expanded budget details can be found in the SACS detailed reports to follow.

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:

Public Hearing:

Place: 4111 Las Virgenes Road - Calabasas, CA 91302

Place: 4111 Las Virgenes Road - Calabasas, CA 91302

Date: June 10, 2025

Date: June 10, 2025

Adoption Date: June 24, 2025

Time: 5:30 PM

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: _____

Title: _____

Contact person for additional information on the budget reports:

Name: Dr. Ryan Gleason

Telephone: (818) 878-5203

Title: Assistant Superintendent, CBO

E-mail: rgleason@lvusd.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
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School District Certification

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
			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
				X
				X
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X	
			X	
			X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
			06/24/2025	
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	

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	112,918,785.00	0.00	112,918,785.00	115,770,574.00	0.00	115,770,574.00	2.5%
2) Federal Revenue		8100-8299	0.00	3,704,967.00	3,704,967.00	0.00	3,608,238.00	3,608,238.00	-2.6%
3) Other State Revenue		8300-8599	3,047,394.00	21,589,683.00	24,637,077.00	3,060,717.00	20,016,382.00	23,077,099.00	-6.3%
4) Other Local Revenue		8600-8799	10,928,012.00	3,968,676.00	14,896,688.00	10,188,127.00	2,423,619.00	12,611,746.00	-15.3%
5) TOTAL, REVENUES			126,894,191.00	29,263,326.00	156,157,517.00	129,019,418.00	26,048,239.00	155,067,657.00	-0.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	50,423,451.00	15,831,359.00	66,254,810.00	50,726,434.00	15,617,490.00	66,343,924.00	0.1%
2) Classified Salaries		2000-2999	15,712,648.00	11,321,078.00	27,033,726.00	15,736,911.00	10,893,409.00	26,630,320.00	-1.5%
3) Employee Benefits		3000-3999	26,185,470.00	17,400,266.00	43,585,736.00	25,988,221.00	17,246,696.00	43,234,917.00	-0.8%
4) Books and Supplies		4000-4999	2,465,926.00	5,311,542.00	7,777,468.00	2,549,841.00	3,611,181.00	6,161,022.00	-20.8%
5) Services and Other Operating Expenditures		5000-5999	13,090,557.00	14,308,061.00	27,398,618.00	12,203,859.00	12,628,427.00	24,832,286.00	-9.4%
6) Capital Outlay		6000-6999	353,747.00	1,361,518.00	1,715,265.00	274,731.00	1,143,304.00	1,418,035.00	-17.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	41,584.00	500,000.00	541,584.00	41,854.00	500,000.00	541,854.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,234,075.00)	3,088,846.00	(145,229.00)	(3,480,909.00)	3,335,680.00	(145,229.00)	0.0%
9) TOTAL, EXPENDITURES			105,039,308.00	69,122,670.00	174,161,978.00	104,040,942.00	64,976,187.00	169,017,129.00	-3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			21,854,883.00	(39,859,344.00)	(18,004,461.00)	24,978,476.00	(38,927,948.00)	(13,949,472.00)	-22.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	514,653.00	514,653.00	10,000,000.00	0.00	10,000,000.00	1,843.1%
b) Transfers Out		7600-7629	0.00	1,250,000.00	1,250,000.00	0.00	704,488.00	704,488.00	-43.6%
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	(35,534,864.00)	35,534,862.00	(2.00)	(36,198,986.00)	36,198,986.00	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(35,534,864.00)	34,799,515.00	(735,349.00)	(26,198,986.00)	35,494,498.00	9,295,512.00	-1,364.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,679,981.00)	(5,059,829.00)	(18,739,810.00)	(1,220,510.00)	(3,433,450.00)	(4,653,960.00)	-75.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	23,292,612.76	18,504,409.21	41,797,021.97	9,612,631.76	13,444,580.21	23,057,211.97	-44.8%
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)			23,292,612.76	18,504,409.21	41,797,021.97	9,612,631.76	13,444,580.21	23,057,211.97	-44.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,292,612.76	18,504,409.21	41,797,021.97	9,612,631.76	13,444,580.21	23,057,211.97	-44.8%
2) Ending Balance, June 30 (E + F1e)			9,612,631.76	13,444,580.21	23,057,211.97	8,392,121.76	10,011,130.21	18,403,251.97	-20.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	175,000.00	0.00	175,000.00	175,000.00	0.00	175,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	13,444,583.63	13,444,583.63	0.00	10,011,133.78	10,011,133.78	-25.5%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	9,412,631.76	(3.42)	9,412,628.34	8,192,121.76	(3.57)	8,192,118.19	-13.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

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			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	41,005,479.00	0.00	41,005,479.00	44,611,478.00	0.00	44,611,478.00	8.8%
Education Protection Account State Aid - Current Year		8012	1,854,698.00	0.00	1,854,698.00	1,863,537.00	0.00	1,863,537.00	0.5%
State Aid - Prior Years		8019	81,595.00	0.00	81,595.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	222,863.00	0.00	222,863.00	222,863.00	0.00	222,863.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	58,080,991.00	0.00	58,080,991.00	58,080,991.00	0.00	58,080,991.00	0.0%
Unsecured Roll Taxes		8042	1,858,205.00	0.00	1,858,205.00	1,858,205.00	0.00	1,858,205.00	0.0%
Prior Years' Taxes		8043	1,522,507.00	0.00	1,522,507.00	1,522,507.00	0.00	1,522,507.00	0.0%
Supplemental Taxes		8044	627,111.00	0.00	627,111.00	627,111.00	0.00	627,111.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	6,983,882.00	0.00	6,983,882.00	6,983,882.00	0.00	6,983,882.00	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)	
Community Redevelopment Funds (SB 617/699/1992)		8047	681,454.00	0.00	681,454.00	0.00	0.00	0.00	-100.0%
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			112,918,785.00	0.00	112,918,785.00	115,770,574.00	0.00	115,770,574.00	2.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			112,918,785.00	0.00	112,918,785.00	115,770,574.00	0.00	115,770,574.00	2.5%
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	2,301,109.00	2,301,109.00	0.00	2,300,929.00	2,300,929.00	0.0%
Special Education Discretionary Grants		8182	0.00	146,542.00	146,542.00	0.00	31,306.00	31,306.00	-78.6%
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		784,152.00	784,152.00		805,075.00	805,075.00	2.7%
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		170,357.00	170,357.00		170,357.00	170,357.00	0.0%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		57,961.00	57,961.00		57,961.00	57,961.00	0.0%
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		66,393.00	66,393.00		64,157.00	64,157.00	-3.4%
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	178,453.00	178,453.00	0.00	178,453.00	178,453.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	3,704,967.00	3,704,967.00	0.00	3,608,238.00	3,608,238.00	-2.6%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		8,208,926.00	8,208,926.00		8,208,926.00	8,208,926.00	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	462,991.00	0.00	462,991.00	462,991.00	0.00	462,991.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,844,572.00	787,481.00	2,632,053.00	1,857,895.00	787,481.00	2,645,376.00	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		1,622,596.00	1,622,596.00		1,622,596.00	1,622,596.00	0.0%
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		462,586.00	462,586.00		462,586.00	462,586.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		1,211,460.00	1,211,460.00		1,211,460.00	1,211,460.00	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	739,831.00	9,296,634.00	10,036,465.00	739,831.00	7,723,333.00	8,463,164.00	-15.7%
TOTAL, OTHER STATE REVENUE			3,047,394.00	21,589,683.00	24,637,077.00	3,060,717.00	20,016,382.00	23,077,099.00	-6.3%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER 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	2,233,600.00	0.00	2,233,600.00	2,233,600.00	0.00	2,233,600.00	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	570,406.00	570,406.00	0.00	570,406.00	570,406.00	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	1,982.00	0.00	1,982.00	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,450,000.00	0.00	2,450,000.00	2,450,000.00	0.00	2,450,000.00	0.0%
Interest		8660	971,935.00	0.00	971,935.00	485,967.00	0.00	485,967.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	62,500.00	0.00	62,500.00	150,000.00	0.00	150,000.00	140.0%
Transportation Fees From Individuals		8675	421,988.00	0.00	421,988.00	417,876.00	0.00	417,876.00	-1.0%
Interagency Services		8677	0.00	78,861.00	78,861.00	0.00	78,861.00	78,861.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
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	4,472,800.00	3,319,409.00	7,792,209.00	4,136,574.00	1,774,352.00	5,910,926.00	-24.1%

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	313,207.00	0.00	313,207.00	314,110.00	0.00	314,110.00	0.3%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,928,012.00	3,968,676.00	14,896,688.00	10,188,127.00	2,423,619.00	12,611,746.00	-15.3%
TOTAL, REVENUES			126,894,191.00	29,263,326.00	156,157,517.00	129,019,418.00	26,048,239.00	155,067,657.00	-0.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	42,632,263.00	11,088,437.00	53,720,700.00	42,703,516.00	11,023,506.00	53,727,022.00	0.0%
Certificated Pupil Support Salaries		1200	2,927,282.00	2,694,016.00	5,621,298.00	2,960,944.00	2,701,776.00	5,662,720.00	0.7%
Certificated Supervisors' and Administrators' Salaries		1300	4,851,575.00	1,918,229.00	6,769,804.00	5,049,429.00	1,865,827.00	6,915,256.00	2.1%
Other Certificated Salaries		1900	12,331.00	130,677.00	143,008.00	12,545.00	26,381.00	38,926.00	-72.8%
TOTAL, CERTIFICATED SALARIES			50,423,451.00	15,831,359.00	66,254,810.00	50,726,434.00	15,617,490.00	66,343,924.00	0.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,991,972.00	6,403,355.00	8,395,327.00	2,153,830.00	6,426,013.00	8,579,843.00	2.2%
Classified Support Salaries		2200	4,568,360.00	2,975,722.00	7,544,082.00	4,629,076.00	3,019,235.00	7,648,311.00	1.4%
Classified Supervisors' and Administrators' Salaries		2300	1,271,150.00	207,486.00	1,478,636.00	1,194,659.00	148,119.00	1,342,778.00	-9.2%
Clerical, Technical and Office Salaries		2400	4,913,701.00	364,897.00	5,278,598.00	4,951,783.00	377,373.00	5,329,156.00	1.0%
Other Classified Salaries		2900	2,967,465.00	1,369,618.00	4,337,083.00	2,807,563.00	922,669.00	3,730,232.00	-14.0%
TOTAL, CLASSIFIED SALARIES			15,712,648.00	11,321,078.00	27,033,726.00	15,736,911.00	10,893,409.00	26,630,320.00	-1.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	9,249,758.00	8,718,642.00	17,968,400.00	9,315,071.00	8,660,118.00	17,975,189.00	0.0%
PERS		3201-3202	3,849,661.00	2,973,440.00	6,823,101.00	3,778,847.00	2,853,893.00	6,632,740.00	-2.8%

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	1,973,808.00	1,117,468.00	3,091,276.00	1,964,712.00	1,121,314.00	3,086,026.00	-0.2%
Unemployment Insurance		3401-3402	7,210,999.00	3,393,170.00	10,604,169.00	7,236,385.00	3,443,363.00	10,679,748.00	0.7%
Workers' Compensation		3501-3502	32,813.00	13,217.00	46,030.00	33,261.00	12,848.00	46,109.00	0.2%
OPEB, Allocated		3601-3602	2,801,771.00	1,124,581.00	3,926,352.00	2,801,817.00	1,092,589.00	3,894,406.00	-0.8%
OPEB, Active Employees		3701-3702	698,964.00	0.00	698,964.00	698,964.00	0.00	698,964.00	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	367,696.00	59,748.00	427,444.00	159,164.00	62,571.00	221,735.00	-48.1%
TOTAL, EMPLOYEE BENEFITS			26,185,470.00	17,400,266.00	43,585,736.00	25,988,221.00	17,246,696.00	43,234,917.00	-0.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	64,791.00	2,715,051.00	2,779,842.00	64,791.00	543,324.00	608,115.00	-78.1%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	2,031,351.00	2,333,218.00	4,364,569.00	2,149,785.00	2,694,001.00	4,843,786.00	11.0%
Noncapitalized Equipment		4400	369,784.00	263,273.00	633,057.00	335,265.00	373,856.00	709,121.00	12.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,465,926.00	5,311,542.00	7,777,468.00	2,549,841.00	3,611,181.00	6,161,022.00	-20.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,422,256.00	2,690,432.00	4,112,688.00	1,422,256.00	2,526,924.00	3,949,180.00	-4.0%
Travel and Conferences		5200	173,379.00	203,794.00	377,173.00	180,774.00	286,685.00	467,459.00	23.9%
Dues and Memberships		5300	94,706.00	4,370.00	99,076.00	95,776.00	54,370.00	150,146.00	51.5%
Insurance		5400 - 5450	2,618,413.00	0.00	2,618,413.00	1,670,605.00	0.00	1,670,605.00	-36.2%
Operations and Housekeeping Services		5500	3,748,812.00	0.00	3,748,812.00	3,105,283.00	0.00	3,105,283.00	-17.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	217,185.00	702,810.00	919,995.00	599,604.00	659,613.00	1,259,217.00	36.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(20,700.00)	0.00	(20,700.00)	(20,700.00)	0.00	(20,700.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,685,104.00	10,670,502.00	15,355,606.00	5,004,996.00	9,060,330.00	14,065,326.00	-8.4%
Communications		5900	151,402.00	36,153.00	187,555.00	145,265.00	40,505.00	185,770.00	-1.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,090,557.00	14,308,061.00	27,398,618.00	12,203,859.00	12,628,427.00	24,832,286.00	-9.4%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	145,550.00	435,586.00	581,136.00	74,617.00	405,310.00	479,927.00	-17.4%
Buildings and Improvements of Buildings		6200	16,036.00	423,723.00	439,759.00	16,404.00	421,129.00	437,533.00	-0.5%
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	192,161.00	502,209.00	694,370.00	183,710.00	316,865.00	500,575.00	-27.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			353,747.00	1,361,518.00	1,715,265.00	274,731.00	1,143,304.00	1,418,035.00	-17.3%
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	41,584.00	500,000.00	541,584.00	41,854.00	500,000.00	541,854.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			41,584.00	500,000.00	541,584.00	41,854.00	500,000.00	541,854.00	0.0%
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	(3,088,846.00)	3,088,846.00	0.00	(3,335,680.00)	3,335,680.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(145,229.00)	0.00	(145,229.00)	(145,229.00)	0.00	(145,229.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,234,075.00)	3,088,846.00	(145,229.00)	(3,480,909.00)	3,335,680.00	(145,229.00)	0.0%
TOTAL, EXPENDITURES			105,039,308.00	69,122,670.00	174,161,978.00	104,040,942.00	64,976,187.00	169,017,129.00	-3.0%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	514,653.00	514,653.00	10,000,000.00	0.00	10,000,000.00	1,843.1%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	514,653.00	514,653.00	10,000,000.00	0.00	10,000,000.00	1,843.1%
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	1,250,000.00	1,250,000.00	0.00	704,488.00	704,488.00	-43.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	1,250,000.00	1,250,000.00	0.00	704,488.00	704,488.00	-43.6%
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

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	(35,534,864.00)	35,534,862.00	(2.00)	(36,198,986.00)	36,198,986.00	0.00	-100.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(35,534,864.00)	35,534,862.00	(2.00)	(36,198,986.00)	36,198,986.00	0.00	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(35,534,864.00)	34,799,515.00	(735,349.00)	(26,198,986.00)	35,494,498.00	9,295,512.00	-1,364.1%

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	112,918,785.00	0.00	112,918,785.00	115,770,574.00	0.00	115,770,574.00	2.5%
2) Federal Revenue		8100-8299	0.00	3,704,967.00	3,704,967.00	0.00	3,608,238.00	3,608,238.00	-2.6%
3) Other State Revenue		8300-8599	3,047,394.00	21,589,683.00	24,637,077.00	3,060,717.00	20,016,382.00	23,077,099.00	-6.3%
4) Other Local Revenue		8600-8799	10,928,012.00	3,968,676.00	14,896,688.00	10,188,127.00	2,423,619.00	12,611,746.00	-15.3%
5) TOTAL, REVENUES			126,894,191.00	29,263,326.00	156,157,517.00	129,019,418.00	26,048,239.00	155,067,657.00	-0.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600- 7699	62,757,508.00	43,397,624.00	106,155,132.00	62,870,265.00	41,317,895.00	104,188,160.00	-1.9%
2) Instruction - Related Services	2000-2999		13,910,964.00	5,078,773.00	18,989,737.00	13,962,997.00	4,383,299.00	18,346,296.00	-3.4%
3) Pupil Services	3000-3999		7,019,663.00	7,879,949.00	14,899,612.00	7,030,868.00	7,386,838.00	14,417,706.00	-3.2%
4) Ancillary Services	4000-4999		713,298.00	572,426.00	1,285,724.00	631,012.00	357,068.00	988,080.00	-23.1%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		10,108,799.00	3,696,901.00	13,805,700.00	9,677,341.00	3,853,195.00	13,530,536.00	-2.0%
8) Plant Services	8000-8999		10,487,492.00	7,996,997.00	18,484,489.00	9,826,605.00	7,177,892.00	17,004,497.00	-8.0%
9) Other Outgo	9000-9999		41,584.00	500,000.00	541,584.00	41,854.00	500,000.00	541,854.00	0.0%
10) TOTAL, EXPENDITURES			105,039,308.00	69,122,670.00	174,161,978.00	104,040,942.00	64,976,187.00	169,017,129.00	-3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			21,854,883.00	(39,859,344.00)	(18,004,461.00)	24,978,476.00	(38,927,948.00)	(13,949,472.00)	-22.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	514,653.00	514,653.00	10,000,000.00	0.00	10,000,000.00	1,843.1%
b) Transfers Out		7600-7629	0.00	1,250,000.00	1,250,000.00	0.00	704,488.00	704,488.00	-43.6%
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	(35,534,864.00)	35,534,862.00	(2.00)	(36,198,986.00)	36,198,986.00	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(35,534,864.00)	34,799,515.00	(735,349.00)	(26,198,986.00)	35,494,498.00	9,295,512.00	-1,364.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,679,981.00)	(5,059,829.00)	(18,739,810.00)	(1,220,510.00)	(3,433,450.00)	(4,653,960.00)	-75.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	23,292,612.76	18,504,409.21	41,797,021.97	9,612,631.76	13,444,580.21	23,057,211.97	-44.8%

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)			23,292,612.76	18,504,409.21	41,797,021.97	9,612,631.76	13,444,580.21	23,057,211.97	-44.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,292,612.76	18,504,409.21	41,797,021.97	9,612,631.76	13,444,580.21	23,057,211.97	-44.8%
2) Ending Balance, June 30 (E + F1e)			9,612,631.76	13,444,580.21	23,057,211.97	8,392,121.76	10,011,130.21	18,403,251.97	-20.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	175,000.00	0.00	175,000.00	175,000.00	0.00	175,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	13,444,583.63	13,444,583.63	0.00	10,011,133.78	10,011,133.78	-25.5%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	9,412,631.76	(3.42)	9,412,628.34	8,192,121.76	(3.57)	8,192,118.19	-13.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	1,643,493.00	1,764,439.00
6266	Educator Effectiveness, FY 2021-22	129,293.64	129,293.64
6300	Lottery: Instructional Materials	728,364.77	239,925.77
6383	Golden State Pathways Program	1,364,581.00	914,581.00
6546	Mental Health-Related Services	430,169.00	430,169.00
6547	Special Education Early Intervention Preschool Grant	551,410.35	494,738.35
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1,897,547.85	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,062,351.51	1,142,493.51
7034	Child Nutrition: Commercial Dishwasher Grant	1,781.00	1,781.00
7412	A-G Access/Success Grant	142,251.00	0.00
7413	A-G Learning Loss Mitigation Grant	47,965.00	47,965.00
7435	Learning Recovery Emergency Block Grant	2,371,836.99	2,099,518.99
7810	Other Restricted State	167,387.05	157,175.05
9010	Other Restricted Local	2,906,151.47	2,589,053.47
Total, Restricted Balance		13,444,583.63	10,011,133.78

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	2,783,375.00	2,721,300.00	-50.9%
5) TOTAL, REVENUES			2,783,375.00	2,721,300.00	-50.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	96,782.00	131,970.00	36.4%
2) Classified Salaries		2000-2999	7,177.00	20,700.00	188.4%
3) Employee Benefits		3000-3999	24,037.00	34,252.00	31,730.1%
4) Books and Supplies		4000-4999	1,047,250.00	810,000.00	22.2%
5) Services and Other Operating Expenditures		5000-5999	2,114,016.00	1,744,200.00	-17.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,289,262.00	2,741,122.00	31,959.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(505,887.00)	(19,822.00)	-96.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	514,653.00	0.00	-100.0%
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			(514,653.00)	0.00	100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,020,540.00)	(19,822.00)	-98.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,798,016.42	692,467.61	-61.5%
b) Audit Adjustments		9793	(85,008.81)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,713,007.61	692,467.61	-59.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,713,007.61	692,467.61	-59.6%
2) Ending Balance, June 30 (E + F1e)			692,467.61	672,645.61	-2.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	692,467.61	672,645.61	-2.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			0.00		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	18,528.00	9,457.00	-49.0%
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	2,764,847.00	2,711,843.00	-1.9%
TOTAL, REVENUES			2,783,375.00	2,721,300.00	-50.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	96,782.00	131,970.00	36.4%
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			96,782.00	131,970.00	36.4%
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	7,177.00	20,700.00	188.4%
TOTAL, CLASSIFIED SALARIES			7,177.00	20,700.00	188.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	17,501.00	17,148.00	-2.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
PERS		3201-3202	346.00	1,850.00	434.7%
OASDI/Medicare/Alternative		3301-3302	1,885.00	5,498.00	191.7%
Health and Welfare Benefits		3401-3402	6.00	1,645.00	27,316.7%
Unemployment Insurance		3501-3502	58.00	2,292.00	3,851.7%
Workers' Compensation		3601-3602	4,237.00	5,819.00	37.3%
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	4.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			24,037.00	34,252.00	31,730.1%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	1,013,276.00	760,000.00	-25.0%
Noncapitalized Equipment		4400	33,974.00	50,000.00	47.2%
TOTAL, BOOKS AND SUPPLIES			1,047,250.00	810,000.00	22.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,114,016.00	1,744,200.00	-17.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,114,016.00	1,744,200.00	-17.5%
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			3,289,262.00	2,741,122.00	31,959.5%
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	514,653.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			514,653.00	0.00	-100.0%
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)			(514,653.00)	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	2,783,375.00	2,721,300.00	-50.9%
5) TOTAL, REVENUES			2,783,375.00	2,721,300.00	-50.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		3,289,262.00	2,741,122.00	-16.7%
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			3,289,262.00	2,741,122.00	-16.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(505,887.00)	(19,822.00)	-96.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	514,653.00	0.00	-100.0%
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			(514,653.00)	0.00	100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,020,540.00)	(19,822.00)	-98.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,798,016.42	692,467.61	-61.5%
b) Audit Adjustments		9793	(85,008.81)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,713,007.61	692,467.61	-59.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,713,007.61	692,467.61	-59.6%
2) Ending Balance, June 30 (E + F1e)			692,467.61	672,645.61	-2.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	692,467.61	672,645.61	-2.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
8210	Student Activity Funds	692,467.61	672,645.61
Total, Restricted Balance		692,467.61	672,645.61

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	1,198,329.00	1,198,329.00	0.0%
3) Other State Revenue		8300-8599	3,272,760.00	3,302,760.00	0.9%
4) Other Local Revenue		8600-8799	226,971.00	226,971.00	0.0%
5) TOTAL, REVENUES			4,698,060.00	4,728,060.00	0.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,159,597.00	1,177,432.00	1.5%
3) Employee Benefits		3000-3999	614,222.00	617,754.00	0.6%
4) Books and Supplies		4000-4999	1,794,375.00	1,996,150.00	11.2%
5) Services and Other Operating Expenditures		5000-5999	337,543.00	295,700.00	-12.4%
6) Capital Outlay		6000-6999	389,386.00	536,500.00	37.8%
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	145,229.00	145,229.00	0.0%
9) TOTAL, EXPENDITURES			4,440,352.00	4,768,765.00	7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			257,708.00	(40,705.00)	-115.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			257,708.00	(40,705.00)	-115.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,601,521.89	3,859,229.89	7.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,601,521.89	3,859,229.89	7.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,601,521.89	3,859,229.89	7.2%
2) Ending Balance, June 30 (E + F1e)			3,859,229.89	3,818,524.89	-1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,794,465.89	3,688,996.89	-2.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	64,764.00	129,528.00	100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,198,329.00	1,198,329.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,198,329.00	1,198,329.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	3,272,760.00	3,302,760.00	0.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,272,760.00	3,302,760.00	0.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	110,176.00	110,176.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	116,795.00	116,795.00	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	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			226,971.00	226,971.00	0.0%
TOTAL, REVENUES			4,698,060.00	4,728,060.00	0.6%
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	575,438.00	584,514.00	1.6%
Classified Supervisors' and Administrators' Salaries		2300	453,206.00	460,002.00	1.5%
Clerical, Technical and Office Salaries		2400	130,953.00	132,916.00	1.5%
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			1,159,597.00	1,177,432.00	1.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	282,680.00	284,489.00	0.6%
OASDI/Medicare/Alternative		3301-3302	88,723.00	90,075.00	1.5%
Health and Welfare Benefits		3401-3402	186,398.00	185,873.00	-0.3%
Unemployment Insurance		3501-3502	588.00	589.00	0.2%
Workers' Compensation		3601-3602	49,638.00	50,394.00	1.5%
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	6,195.00	6,334.00	2.2%
TOTAL, EMPLOYEE BENEFITS			614,222.00	617,754.00	0.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	273,554.00	208,000.00	-24.0%
Noncapitalized Equipment		4400	60,021.00	283,000.00	371.5%
Food		4700	1,460,800.00	1,505,150.00	3.0%
TOTAL, BOOKS AND SUPPLIES			1,794,375.00	1,996,150.00	11.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	23,192.00	30,000.00	29.4%
Dues and Memberships		5300	1,115.00	13,200.00	1,083.9%
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	244,957.00	191,200.00	-21.9%
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	66,047.00	55,800.00	-15.5%
Communications		5900	2,232.00	5,500.00	146.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			337,543.00	295,700.00	-12.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	389,386.00	536,500.00	37.8%
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			389,386.00	536,500.00	37.8%
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	145,229.00	145,229.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			145,229.00	145,229.00	0.0%
TOTAL, EXPENDITURES			4,440,352.00	4,768,765.00	7.4%
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	1,198,329.00	1,198,329.00	0.0%
3) Other State Revenue		8300-8599	3,272,760.00	3,302,760.00	0.9%
4) Other Local Revenue		8600-8799	226,971.00	226,971.00	0.0%
5) TOTAL, REVENUES			4,698,060.00	4,728,060.00	0.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		4,295,123.00	4,623,536.00	7.6%
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		145,229.00	145,229.00	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			4,440,352.00	4,768,765.00	7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			257,708.00	(40,705.00)	-115.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			257,708.00	(40,705.00)	-115.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,601,521.89	3,859,229.89	7.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,601,521.89	3,859,229.89	7.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,601,521.89	3,859,229.89	7.2%
2) Ending Balance, June 30 (E + F1e)			3,859,229.89	3,818,524.89	-1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,794,465.89	3,688,996.89	-2.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	64,764.00	129,528.00	100.0%
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)	3,428,248.65	3,652,929.65
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	366,217.24	36,067.24
Total, Restricted Balance		3,794,465.89	3,688,996.89

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	51,974.00	25,987.00	-50.0%
5) TOTAL, REVENUES			51,974.00	25,987.00	-50.0%
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	56,740.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	284,291.00	132,592.00	-53.4%
6) Capital Outlay		6000-6999	1,600,458.00	977,362.00	-38.9%
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			1,941,489.00	1,109,954.00	-42.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,889,515.00)	(1,083,967.00)	-42.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,250,000.00	704,488.00	-43.6%
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			1,250,000.00	704,488.00	-43.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(639,515.00)	(379,479.00)	-40.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,736,529.38	1,097,014.38	-36.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,736,529.38	1,097,014.38	-36.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,736,529.38	1,097,014.38	-36.8%
2) Ending Balance, June 30 (E + F1e)			1,097,014.38	717,535.38	-34.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	717,534.63	717,534.63	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	379,479.75	0.75	-100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY (G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	51,974.00	25,987.00	-50.0%
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			51,974.00	25,987.00	-50.0%
TOTAL, REVENUES			51,974.00	25,987.00	-50.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	746.00	0.00	-100.0%
Noncapitalized Equipment		4400	55,994.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			56,740.00	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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	132,592.00	132,592.00	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	151,699.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			284,291.00	132,592.00	-53.4%
CAPITAL OUTLAY					
Land Improvements		6170	431,855.00	217,625.00	-49.6%
Buildings and Improvements of Buildings		6200	307,357.00	242,519.00	-21.1%
Equipment		6400	861,246.00	517,218.00	-39.9%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,600,458.00	977,362.00	-38.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,941,489.00	1,109,954.00	-42.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,250,000.00	704,488.00	-43.6%
(a) TOTAL, INTERFUND TRANSFERS IN			1,250,000.00	704,488.00	-43.6%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,250,000.00	704,488.00	-43.6%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	51,974.00	25,987.00	-50.0%
5) TOTAL, REVENUES			51,974.00	25,987.00	-50.0%
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		1,941,489.00	1,109,954.00	-42.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,941,489.00	1,109,954.00	-42.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,889,515.00)	(1,083,967.00)	-42.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,250,000.00	704,488.00	-43.6%
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			1,250,000.00	704,488.00	-43.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(639,515.00)	(379,479.00)	-40.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,736,529.38	1,097,014.38	-36.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,736,529.38	1,097,014.38	-36.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,736,529.38	1,097,014.38	-36.8%
2) Ending Balance, June 30 (E + F1e)			1,097,014.38	717,535.38	-34.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	717,534.63	717,534.63	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	379,479.75	0.75	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	717,534.63	717,534.63
Total, Restricted Balance		717,534.63	717,534.63

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	446,573.00	0.00	-100.0%
5) TOTAL, REVENUES			446,573.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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)			446,573.00	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	10,000,000.00	New
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	(10,000,000.00)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			446,573.00	(10,000,000.00)	-2,339.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,097,671.65	14,544,244.65	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,097,671.65	14,544,244.65	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,097,671.65	14,544,244.65	3.2%
2) Ending Balance, June 30 (E + F1e)			14,544,244.65	4,544,244.65	-68.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	14,544,244.65	4,544,244.65	-68.8%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY (G10 + H2) - (I6 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	446,573.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			446,573.00	0.00	-100.0%
TOTAL, REVENUES			446,573.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	10,000,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	10,000,000.00	New
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 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	(10,000,000.00)	New

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	446,573.00	0.00	-100.0%
5) TOTAL, REVENUES			446,573.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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)			446,573.00	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	10,000,000.00	New
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	(10,000,000.00)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			446,573.00	(10,000,000.00)	-2,339.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,097,671.65	14,544,244.65	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,097,671.65	14,544,244.65	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,097,671.65	14,544,244.65	3.2%
2) Ending Balance, June 30 (E + F1e)			14,544,244.65	4,544,244.65	-68.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	14,544,244.65	4,544,244.65	-68.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,215,038.00	517,129.00	-57.4%
5) TOTAL, REVENUES			1,215,038.00	517,129.00	-57.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	528,357.00	511,977.00	-3.1%
3) Employee Benefits		3000-3999	252,481.00	249,676.00	-1.1%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,700,000.00	1,700,000.00	0.0%
6) Capital Outlay		6000-6999	54,077,279.00	18,765,534.00	-65.3%
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			56,558,117.00	21,227,187.00	-62.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(55,343,079.00)	(20,710,058.00)	-62.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	88,550,187.00	88,550,187.00	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			88,550,187.00	88,550,187.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			33,207,108.00	67,840,129.00	104.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	55,086,114.06	88,177,738.06	60.1%
b) Audit Adjustments		9793	(115,484.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			54,970,630.06	88,177,738.06	60.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			54,970,630.06	88,177,738.06	60.4%
2) Ending Balance, June 30 (E + F1e)			88,177,738.06	156,017,867.06	76.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	87,137,940.06	154,460,940.06	77.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,039,798.00	1,556,927.00	49.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,099,554.00	517,129.00	-53.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	115,484.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,215,038.00	517,129.00	-57.4%
TOTAL, REVENUES			1,215,038.00	517,129.00	-57.4%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	131,814.00	133,791.00	1.5%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	370,591.00	376,890.00	1.7%
Clerical, Technical and Office Salaries		2400	25,952.00	1,296.00	-95.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			528,357.00	511,977.00	-3.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	133,781.00	134,782.00	0.7%
OASDI/Medicare/Alternative		3301-3302	38,535.00	39,170.00	1.6%
Health and Welfare Benefits		3401-3402	53,469.00	49,113.00	-8.1%
Unemployment Insurance		3501-3502	254.00	257.00	1.2%
Workers' Compensation		3601-3602	21,559.00	21,915.00	1.7%
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	4,883.00	4,439.00	-9.1%
TOTAL, EMPLOYEE BENEFITS			252,481.00	249,676.00	-1.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,700,000.00	1,700,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,700,000.00	1,700,000.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	6,594,664.00	1,861,172.00	-71.8%
Buildings and Improvements of Buildings		6200	45,663,023.00	16,892,655.00	-63.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,819,592.00	11,707.00	-99.4%
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			54,077,279.00	18,765,534.00	-65.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			56,558,117.00	21,227,187.00	-62.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	75,744,522.00	75,744,522.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	12,805,665.00	12,805,665.00	0.0%
(c) TOTAL, SOURCES			88,550,187.00	88,550,187.00	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)			88,550,187.00	88,550,187.00	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	1,215,038.00	517,129.00	-57.4%
5) TOTAL, REVENUES			1,215,038.00	517,129.00	-57.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		55,808,117.00	20,477,187.00	-63.3%
9) Other Outgo	9000-9999	Except 7600-7699	750,000.00	750,000.00	0.0%
10) TOTAL, EXPENDITURES			56,558,117.00	21,227,187.00	-62.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(55,343,079.00)	(20,710,058.00)	-62.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	88,550,187.00	88,550,187.00	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			88,550,187.00	88,550,187.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			33,207,108.00	67,840,129.00	104.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	55,086,114.06	88,177,738.06	60.1%
b) Audit Adjustments		9793	(115,484.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			54,970,630.06	88,177,738.06	60.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			54,970,630.06	88,177,738.06	60.4%
2) Ending Balance, June 30 (E + F1e)			88,177,738.06	156,017,867.06	76.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	87,137,940.06	154,460,940.06	77.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,039,798.00	1,556,927.00	49.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	87,137,940.06	154,460,940.06
Total, Restricted Balance		87,137,940.06	154,460,940.06

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	800,254.00	750,126.00	-6.3%
5) TOTAL, REVENUES			800,254.00	750,126.00	-6.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	137,986.00	115,037.00	-16.6%
5) Services and Other Operating Expenditures		5000-5999	136,953.00	136,953.00	0.0%
6) Capital Outlay		6000-6999	1,253,972.00	270,070.00	-78.5%
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			1,528,911.00	522,060.00	-65.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(728,657.00)	228,066.00	-131.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(728,657.00)	228,066.00	-131.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,958,986.23	1,230,329.23	-37.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,958,986.23	1,230,329.23	-37.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,958,986.23	1,230,329.23	-37.2%
2) Ending Balance, June 30 (E + F1e)			1,230,329.23	1,458,395.23	18.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,199,420.23	1,412,032.23	17.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	30,909.00	46,363.00	50.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	100,254.00	50,126.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	700,000.00	700,000.00	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			800,254.00	750,126.00	-6.3%
TOTAL, REVENUES			800,254.00	750,126.00	-6.3%
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	34,404.00	13,632.00	-60.4%
Noncapitalized Equipment		4400	103,582.00	101,405.00	-2.1%
TOTAL, BOOKS AND SUPPLIES			137,986.00	115,037.00	-16.6%
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	76,854.00	76,854.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	20,700.00	20,700.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	39,399.00	39,399.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			136,953.00	136,953.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	510,939.00	159,742.00	-68.7%
Buildings and Improvements of Buildings		6200	676,788.00	100,328.00	-85.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	66,245.00	10,000.00	-84.9%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,253,972.00	270,070.00	-78.5%
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			1,528,911.00	522,060.00	-65.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from 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	800,254.00	750,126.00	-6.3%
5) TOTAL, REVENUES			800,254.00	750,126.00	-6.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		107,133.00	107,133.00	0.0%
8) Plant Services	8000-8999		1,421,778.00	414,927.00	-70.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,528,911.00	522,060.00	-65.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(728,657.00)	228,066.00	-131.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(728,657.00)	228,066.00	-131.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,958,986.23	1,230,329.23	-37.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,958,986.23	1,230,329.23	-37.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,958,986.23	1,230,329.23	-37.2%
2) Ending Balance, June 30 (E + F1e)			1,230,329.23	1,458,395.23	18.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,199,420.23	1,412,032.23	17.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	30,909.00	46,363.00	50.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	1,199,420.23	1,412,032.23
Total, Restricted Balance		1,199,420.23	1,412,032.23

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	36,356.00	18,177.00	-50.0%
5) TOTAL, REVENUES			36,356.00	18,177.00	-50.0%
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)			36,356.00	18,177.00	-50.0%
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)			36,356.00	18,177.00	-50.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,019,012.70	1,055,368.70	3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,019,012.70	1,055,368.70	3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,019,012.70	1,055,368.70	3.6%
2) Ending Balance, June 30 (E + F1e)			1,055,368.70	1,073,545.70	1.7%
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	1,034,439.70	1,042,152.70	0.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	20,929.00	31,393.00	50.0%
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					
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	36,356.00	18,177.00	-50.0%
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			36,356.00	18,177.00	-50.0%
TOTAL, REVENUES			36,356.00	18,177.00	-50.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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					
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	36,356.00	18,177.00	-50.0%
5) TOTAL, REVENUES			36,356.00	18,177.00	-50.0%
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)			36,356.00	18,177.00	-50.0%
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)			36,356.00	18,177.00	-50.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,019,012.70	1,055,368.70	3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,019,012.70	1,055,368.70	3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,019,012.70	1,055,368.70	3.6%
2) Ending Balance, June 30 (E + F1e)			1,055,368.70	1,073,545.70	1.7%
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	1,034,439.70	1,042,152.70	0.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	20,929.00	31,393.00	50.0%
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	1,034,439.70	1,042,152.70
Total, Restricted Balance		1,034,439.70	1,042,152.70

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	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 Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	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	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 Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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):	9,307	
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		10,160		
Charter School				
Total ADA	0	10,160	0.0%	Met
Second Prior Year (2023-24)				
District Regular		9,716		
Charter School				
Total ADA	0	9,716	0.0%	Met
First Prior Year (2024-25)				
District Regular		9,178		
Charter School		0		
Total ADA	0	9,178	0.0%	Met
Budget Year (2025-26)				
District Regular	9,307			
Charter School	0			
Total ADA	9,307			

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			9,732		
Charter School					
Total Enrollment	0		9,732	0.0%	Met
Second Prior Year (2023-24)					
District Regular			9,660		
Charter School					
Total Enrollment	0		9,660	0.0%	Met
First Prior Year (2024-25)					
District Regular					
Charter School					
Total Enrollment	0		0	0.0%	Met
Budget Year (2025-26)					
District Regular					
Charter School					
Total Enrollment	0				

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	9,092	9,732	
Charter School		0	
Total ADA/Enrollment	9,092	9,732	93.4%
Second Prior Year (2023-24)			
District Regular	9,084	9,660	
Charter School	0		
Total ADA/Enrollment	9,084	9,660	94.0%
First Prior Year (2024-25)			
District Regular	9,178		
Charter School			
Total ADA/Enrollment	9,178	0	0.0%
Historical Average Ratio:			62.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			63.0%

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	9,307			
Charter School	0			
Total ADA/Enrollment	9,307	0	0.0%	Met
1st Subsequent Year (2026-27)				
District Regular				
Charter School				
Total ADA/Enrollment	0	0	0.0%	Met
2nd Subsequent Year (2027-28)				
District Regular				
Charter School				
Total ADA/Enrollment	0	0	0.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	9,190.86	9,317.69		
b. Prior Year ADA (Funded)		9,190.86	9,317.69	0.00
c. Difference (Step 1a minus Step 1b)		126.83	(9,317.69)	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		1.38%	(100.00%)	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		1.38%	(100.00%)	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):		0.38% to 2.38%	-101.00% to -99.00%	-1.00% to 1.00%

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)	69,977,013.00	69,295,559.00		
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	112,837,190.00	115,770,574.00	119,242,155.00	122,331,859.00
District's Projected Change in LCFF Revenue:		2.60%	3.00%	2.59%
LCFF Revenue Standard		0.38% to 2.38%	-101.00% to -99.00%	-1.00% to 1.00%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

Enrollment is projected to increase on a conservative estimate to 9826 for FY 2025-26.

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)	82,117,356.46	93,421,567.41	87.9%
Second Prior Year (2023-24)	88,315,775.59	99,905,764.39	88.4%
First Prior Year (2024-25)	92,113,569.00	104,831,308.00	87.9%
Historical Average Ratio:			88.1%
	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.1% to 91.1%	85.1% to 91.1%	85.1% to 91.1%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2025-26)	92,451,566.00	104,040,942.00	88.9%	Met
1st Subsequent Year (2026-27)	88,946,592.00	100,425,266.00	88.6%	Met
2nd Subsequent Year (2027-28)	88,715,900.00	100,612,520.00	88.2%	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):	1.38%	(100.00%)	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-8.62% to 11.38%	-110.00% to -90.00%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.62% to 6.38%	-105.00% to -95.00%	-5.00% to 5.00%

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)	3,704,967.00		
Budget Year (2025-26)	3,608,238.00	(2.61%)	No
1st Subsequent Year (2026-27)	3,608,238.00	0.00%	Yes
2nd Subsequent Year (2027-28)	3,608,238.00	0.00%	No

Explanation:
(required if Yes)

There is no material change anticipated in Federal Revenues.

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

First Prior Year (2024-25)	24,637,077.00		
Budget Year (2025-26)	23,077,099.00	(6.33%)	Yes
1st Subsequent Year (2026-27)	22,568,416.00	(2.20%)	Yes
2nd Subsequent Year (2027-28)	22,568,416.00	0.00%	No

Explanation:
(required if Yes)

State revenue changes are reflective of one-time grants (CALSHAPE and GSPP) that are reflected only in the budget year.

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

First Prior Year (2024-25)	14,896,688.00		
Budget Year (2025-26)	12,611,746.00	(15.34%)	Yes
1st Subsequent Year (2026-27)	12,187,687.00	(3.36%)	Yes
2nd Subsequent Year (2027-28)	12,187,687.00	0.00%	No

Explanation:
(required if Yes)

Local Revenue is projected to decrease with declining interest rates. The budget year reflects a one-time transfer of formerly ASB/Athletic trusts that were not included on the General Ledger (and in the case of ASB, were not true "trust accounts").

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

First Prior Year (2024-25)	7,777,468.00		
Budget Year (2025-26)	6,161,022.00	(20.78%)	Yes
1st Subsequent Year (2026-27)	6,308,224.00	2.39%	Yes
2nd Subsequent Year (2027-28)	6,058,558.00	(3.96%)	No

Explanation:
(required if Yes)

The Budget year reflects a significant investment in a six year Math Adoption across TK-12.

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

First Prior Year (2024-25)	27,398,618.00		
Budget Year (2025-26)	24,832,286.00	(9.37%)	Yes
1st Subsequent Year (2026-27)	25,010,335.00	.72%	Yes
2nd Subsequent Year (2027-28)	25,138,687.00	.51%	No

Explanation:
(required if Yes)

LVUSD is consolidating legal expenses and will be entirely off the grid for electricity by the end of 2026.

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)	43,238,732.00		
Budget Year (2025-26)	39,297,083.00	(9.12%)	Not Met
1st Subsequent Year (2026-27)	38,364,341.00	(2.37%)	Not Met
2nd Subsequent Year (2027-28)	38,364,341.00	0.00%	Met

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

First Prior Year (2024-25)	35,176,086.00		
Budget Year (2025-26)	30,993,308.00	(11.89%)	Not Met
1st Subsequent Year (2026-27)	31,318,559.00	1.05%	Not Met
2nd Subsequent Year (2027-28)	31,197,245.00	(.39%)	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)

There is no material change anticipated in Federal Revenues.

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

State revenue changes are reflective of one-time grants (CALSHAPE and GSPP) that are reflected only in the budget year.

Explanation:
Other Local Revenue

Local Revenue is projected to decrease with declining interest rates. The budget year reflects a one-time transfer of formerly ASB/Athletic trusts that were not included on the General Ledger (and in the case of ASB, were not true "trust accounts").

(linked from 6B
if NOT met)

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

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

The Budget year reflects a significant investment in a six year Math Adoption across TK-12.

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

LVUSD is consolidating legal expenses and will be entirely off the grid for electricity by the end of 2026.

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?

Yes

- 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)

163,710,849.00

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

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

163,710,849.00

4,911,325.47

7,513,640.00

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)	4,970,012.55	4,811,281.00	0.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	13,750,016.78	18,231,508.93	9,820,631.76
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	(3.42)
e. Available Reserves (Lines 1a through 1d)	18,720,029.33	23,042,789.93	9,820,628.34
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	165,667,085.12	160,379,010.84	175,203,978.00
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)	165,667,085.12	160,379,010.84	175,203,978.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	11.3%	14.4%	5.6%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.8%	4.8%	1.9%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2022-23)	(10,311,553.29)	107,421,567.41	9.6%	Not Met
Second Prior Year (2023-24)	308,624.38	99,905,764.39	N/A	Met
First Prior Year (2024-25)	(13,471,981.00)	104,831,308.00	12.9%	Not Met
Budget Year (2025-26) (Information only)	(1,220,510.00)	104,040,942.00		

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 adopted budget was built upon conservative enrollment and attendance estimates and includes the spending of one time grants. If enrollment does not manifest as predicted, further budget reductions will be employed.

9. CRITERION: Fund and Cash Balances

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2022-23)	32,862,397.00	33,295,541.67	N/A	Met
Second Prior Year (2023-24)	22,983,988.38	22,983,988.38	0.0%	Met
First Prior Year (2024-25)	16,615,121.00	23,292,612.76	N/A	Met
Budget Year (2025-26) (Information only)	9,820,631.76			

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

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

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

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

Explanation:
(required if NOT met)

B. Cash Balance Standard: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1: Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2025-26)	22,074,260.29	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:

N/A

(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.)	9,307	9,217	9,125
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?

Yes

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		

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)	169,721,617.00	167,525,622.00	167,507,761.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	169,721,617.00	167,525,622.00	167,507,761.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	5,091,648.51	5,025,768.66	5,025,232.83
6.	Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	5,091,648.51	5,025,768.66	5,025,232.83

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)
0.00		
0.00		
8,600,121.76	5,305,222.76	5,844,184.76
(3.57)	0.00	0.00
0.00		
0.00		
0.00	0.00	
8,600,118.19	5,305,222.76	5,844,184.76
5.07%	3.17%	3.49%
5,091,648.51	5,025,768.66	5,025,232.83
Met	Met	Met

District's Reserve Standard

(Section 10B, Line 7):

Status:

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

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:

Assorted expenditures are being covered by the Learning Recovery Block Grant. These will be absorbed by the General Fund or reduced upon expiration.

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)	(35,534,864.00)			
Budget Year (2025-26)	(36,198,986.00)	664,122.00	1.9%	Met
1st Subsequent Year (2026-27)	(36,496,165.75)	297,179.75	.8%	Met
2nd Subsequent Year (2027-28)	(37,064,754.38)	568,588.63	1.6%	Met
1b. Transfers In, General Fund *				
First Prior Year (2024-25)	514,653.00			
Budget Year (2025-26)	10,000,000.00	9,485,347.00	1,843.1%	Not Met
1st Subsequent Year (2026-27)	1,500,000.00	(8,500,000.00)	(85.0%)	Not Met
2nd Subsequent Year (2027-28)	3,000,000.00	1,500,000.00	100.0%	Not Met
1c. Transfers Out, General Fund *				
First Prior Year (2024-25)	1,250,000.00			
Budget Year (2025-26)	704,488.00	(545,512.00)	(43.6%)	Not Met
1st Subsequent Year (2026-27)	0.00	(704,488.00)	(100.0%)	Not 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)

The transfers from Fund 17 will be utilized to supplement the deficit or cashflow, as needed following the materialization of new Revenues from the Governor's Budget and/or enrollment in the Gall.

- 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)

Deferred maintenance transfers to Fund 14 vary due to the presence of new Revenues in Funds 21.1. and 25.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2025
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				0

Type of Commitment (continued)	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2024-25)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

- 2 For the district's OPEB:

- a. Are they lifetime benefits?

Yes

- b. Do benefits continue past age 65?

Yes

- 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:

OPEB Benefits are a component of the CALPERS Health and Welfare Plan Participation and are in line with this plan.

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

Pay-as-you-go

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

Self-Insurance Fund Governmental Fund

0

0

4. OPEB Liabilities

- a. Total OPEB liability

33,647,319.00

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

0.00

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

33,647,319.00

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

Actuarial

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

7/9/2024

5. OPEB Contributions

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

0.00

0.00

0.00

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

698,964.00

1,182,191.00

1,288,784.00

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

829,895.00

1,182,191.00

1,288,784.00

- d. Number of retirees receiving OPEB benefits

374.00

374.00

374.00

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

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

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

No

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

Yes

- 3 Self-Insurance Liabilities

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

- 4 Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full - time - equivalent(FTE) positions	498	488	482	478

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Aug 13, 2024

- 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:

Aug 13, 2025

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

Yes

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from
prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

--

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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?

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	417	410	408	406

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Aug 27, 2024

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

Yes

If Yes, date of Superintendent and CBO certification:

Aug 27, 2024

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

Yes

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

Yes

Yes

Yes

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

--

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

7. Amount included for any tentative salary schedule increases

--	--	--

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

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

Yes	Yes	Yes

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		

--

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Classified (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

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

Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	65	65	65	65

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

Yes

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)
--------------------------	----------------------------------	----------------------------------

Yes	Yes	Yes

Negotiations Not Settled

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

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

--	--	--

4. Amount included for any tentative salary schedule increases

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

Yes	Yes	Yes

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

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

Yes	Yes	Yes

Management/Supervisor/Confidential

Step and Column Adjustments

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

2. Cost of step and column adjustments

3. Percent change in step & column over prior year

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

Yes	Yes	Yes

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

Yes	Yes	Yes

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 24, 2025

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

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End of School District Budget Criteria and Standards Review

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	9,177.72	9,177.72	9,177.72	9,307.09	9,307.09	9,307.09
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	9,177.72	9,177.72	9,177.72	9,307.09	9,307.09	9,307.09
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI	8.59	8.59	8.59	6.05	6.05	6.05
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	4.55	4.55	4.55	4.55	4.55	4.55
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	13.14	13.14	13.14	10.60	10.60	10.60
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	9,190.86	9,190.86	9,190.86	9,317.69	9,317.69	9,317.69
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

	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	14,853,507.00		14,853,507.00			14,853,507.00
Work in Progress	17,517,995.00		17,517,995.00			17,517,995.00
Total capital assets not being depreciated	32,371,502.00	0.00	32,371,502.00	0.00	0.00	32,371,502.00
Capital assets being depreciated:						
Land Improvements	22,045,883.00		22,045,883.00			22,045,883.00
Buildings	295,054,585.00		295,054,585.00			295,054,585.00
Equipment	11,874,728.00		11,874,728.00			11,874,728.00
Total capital assets being depreciated	328,975,196.00	0.00	328,975,196.00	0.00	0.00	328,975,196.00
Accumulated Depreciation for:						
Land Improvements	(15,590,812.00)		(15,590,812.00)			(15,590,812.00)
Buildings	(135,341,329.00)		(135,341,329.00)			(135,341,329.00)
Equipment	(8,618,974.00)		(8,618,974.00)			(8,618,974.00)
Total accumulated depreciation	(159,551,115.00)	0.00	(159,551,115.00)	0.00	0.00	(159,551,115.00)
Total capital assets being depreciated, net excluding lease and subscription assets	169,424,081.00	0.00	169,424,081.00	0.00	0.00	169,424,081.00
Lease Assets	219,166.00		219,166.00			219,166.00
Accumulated amortization for lease assets	(73,055.00)		(73,055.00)			(73,055.00)
Total lease assets, net	146,111.00	0.00	146,111.00	0.00	0.00	146,111.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			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	201,941,694.00	0.00	201,941,694.00	0.00	0.00	201,941,694.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			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
Buildings			0.00			0.00
Equipment			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
Buildings			0.00			0.00
Equipment			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
Accumulated amortization for lease assets			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
Accumulated amortization for subscription assets			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			26,125,888.00	17,521,414.66	12,593,041.35	16,770,175.71	8,651,312.26	9,369,984.78	25,281,563.93	24,349,916.82
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010- 8019		2,050,274.00	2,050,274.00	4,156,377.25	3,690,493.00	3,690,493.00	4,156,377.25	3,690,493.00	4,411,693.00
Property Taxes	8020- 8079		526,787.00	2,280,327.00			529,205.00	23,007,738.00	7,698,849.00	2,801,290.00
Miscellaneous Funds	8080- 8099									
Federal Revenue	8100- 8299					215,759.00		161,819.25		163,953.69
Other State Revenue	8300- 8599		645,938.00	645,938.00	1,162,686.00	1,162,686.00	1,625,677.00	1,738,001.00	1,162,686.00	1,162,687.80
Other Local Revenue	8600- 8799		188,572.00	542,439.49	772,533.21	995,056.83	928,902.50	710,635.33	689,011.14	1,414,181.33
Interfund Transfers In	8900- 8929				10,000,000.00					
All Other Financing Sources	8930- 8979									
TOTAL RECEIPTS			3,411,571.00	5,518,978.49	16,091,596.46	6,063,994.83	6,774,277.50	29,774,570.83	13,241,039.14	9,953,805.82
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999		533,026.96	5,732,121.54	5,718,976.61	6,128,614.53	5,900,381.99	5,911,518.45	5,867,710.82	5,903,003.64
Classified Salaries	2000- 2999		1,295,191.41	1,240,040.87	1,630,185.18	2,255,494.41	2,307,125.62	2,346,646.36	2,244,361.51	2,377,613.84
Employee Benefits	3000- 3999		1,441,237.47	1,782,172.39	3,015,082.15	3,250,920.68	3,269,916.71	3,223,795.21	3,232,249.26	3,279,176.46
Books and Supplies	4000- 4999		142,956.00	730,089.00	480,725.18	480,725.18	480,725.18	480,725.18	480,725.18	480,725.18
Services	5000- 5999		3,018,696.00	1,257,663.00	1,870,602.48	1,870,602.48	1,870,602.48	1,870,602.48	1,870,602.48	1,870,602.48
Capital Outlay	6000- 6999		0.00	35,215.50	49,609.50	162,104.50	81,975.00	24,457.00	70,280.00	127,854.50
Other Outgo	7000- 7499		52,121.50	7,943.50	3,743.00	41,218.50	3,743.00	3,743.00	6,757.00	3,796.20
Interfund Transfers Out	7600- 7629								400,000.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630- 7699									
TOTAL DISBURSEMENTS			6,483,229.34	10,785,245.80	12,768,924.10	14,189,680.28	13,914,469.98	13,861,487.68	14,172,686.25	14,042,772.30
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111- 9199	(827,429.07)								
Accounts Receivable	9200- 9299		6,057,027.00	337,894.00	854,462.00	6,822.00	3,858,865.00	(1,504.00)		48,553.00
Due From Other Funds	9310						4,000,000.00			
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		(827,429.07)	6,057,027.00	337,894.00	854,462.00	6,822.00	7,858,865.00	(1,504.00)	0.00	48,553.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500- 9599		11,589,842.00							
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	11,589,842.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(827,429.07)	(5,532,815.00)	337,894.00	854,462.00	6,822.00	7,858,865.00	(1,504.00)	0.00	48,553.00
E. NET INCREASE/DECREASE (B - C + D)			(8,604,473.34)	(4,928,373.31)	4,177,134.36	(8,118,863.45)	718,672.52	15,911,579.15	(931,647.11)	(4,040,413.48)
F. ENDING CASH (A + E)			17,521,414.66	12,593,041.35	16,770,175.71	8,651,312.26	9,369,984.78	25,281,563.93	24,349,916.82	20,309,503.34
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		20,309,503.34	13,284,520.70	25,923,261.86	29,878,049.00				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	4,877,577.25	4,411,693.00	4,411,693.00	4,877,577.25	0.00		46,475,015.00	46,475,015.00
Property Taxes	8020-8079	170,581.00	17,514,387.00	11,757,617.00	3,008,778.00			69,295,559.00	69,295,559.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299		122,965.27		92,223.95	2,851,516.84		3,608,238.00	3,608,238.00
Other State Revenue	8300-8599	1,947,908.80	1,671,370.80	1,579,015.20	1,802,728.80	6,769,775.60		23,077,099.00	23,077,099.00
Other Local Revenue	8600-8799	224,760.00	573,592.00	344,339.00	5,227,723.17			12,611,746.00	12,611,746.00
Interfund Transfers In	8900-8929							10,000,000.00	10,000,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		7,220,827.05	24,294,008.07	18,092,664.20	15,009,031.17	9,621,292.44	0.00	165,067,657.00	165,067,657.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,957,328.44	5,924,049.19	5,963,077.56	6,804,114.36	0.00		66,343,924.09	66,343,924.00
Classified Salaries	2000-2999	2,465,730.35	2,255,494.41	2,339,762.19	2,244,361.51	1,628,312.34		26,630,320.00	26,630,320.00
Employee Benefits	3000-3999	3,278,818.04	3,260,123.45	3,260,123.45	3,273,583.15	7,667,718.58		43,234,917.00	43,234,917.00
Books and Supplies	4000-4999	480,725.18	480,725.18	480,725.18	480,725.18	480,725.20		6,161,022.00	6,161,022.00
Services	5000-5999	1,870,602.48	1,870,602.48	1,870,602.48	1,870,602.48	1,849,902.48		24,832,286.28	24,832,286.00
Capital Outlay	6000-6999	188,809.00	65,141.00	76,559.00	33,637.00	502,393.00		1,418,035.00	1,418,035.00
Other Outgo	7000-7499	3,796.20	14,582.20	147,027.20	107,182.20	971.50		396,625.00	396,625.00
Interfund Transfers Out	7600-7629					304,488.00		704,488.00	704,488.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		14,245,809.69	13,870,717.91	14,137,877.06	14,814,205.88	12,434,511.10	0.00	169,721,617.37	169,721,617.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299		2,215,451.00		(3,998,614.00)			9,378,956.00	
Due From Other Funds	9310				(4,000,000.00)			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	2,215,451.00	0.00	(7,998,614.00)	0.00	0.00	9,378,956.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							11,589,842.00	
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	11,589,842.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	2,215,451.00	0.00	(7,998,614.00)	0.00	0.00	(2,210,886.00)	
E. NET INCREASE/DECREASE (B - C + D)		(7,024,982.64)	12,638,741.16	3,954,787.14	(7,803,788.71)	(2,813,218.66)	0.00	(6,864,846.37)	(4,653,960.00)
F. ENDING CASH (A + E)		13,284,520.70	25,923,261.86	29,878,049.00	22,074,260.29				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								19,261,041.63	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			22,074,260.29	13,124,145.80	8,170,904.63	2,480,800.22	(5,175,144.79)	(12,033,475.30)	6,552,410.23	6,388,654.21
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		2,230,574.00	2,230,574.00	4,471,748.74	4,015,033.00	4,015,033.00	4,471,748.74	4,015,033.00	4,821,388.80
Property Taxes	8020-8079		526,787.00	2,280,327.00			440,982.00	22,915,369.00	7,901,849.00	2,801,290.00
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299					215,759.00		161,819.25		163,953.69
Other State Revenue	8300-8599		645,938.00	645,938.00	1,162,686.00	1,162,686.00	1,625,677.00	1,738,001.00	1,162,686.00	1,162,687.80
Other Local Revenue	8600-8799		188,572.00	491,739.00	715,617.00	957,650.00	745,028.00	675,340.00	877,477.00	1,304,575.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			3,591,871.00	5,648,578.00	6,350,051.74	6,351,128.00	6,826,720.00	29,962,277.99	13,957,045.00	10,253,895.29
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		452,600.02	5,710,510.54	5,696,911.55	6,111,830.53	5,880,595.82	5,891,710.53	5,847,511.53	5,883,305.56
Classified Salaries	2000-2999		1,263,437.83	1,207,607.97	1,598,769.76	2,230,332.09	2,282,479.61	2,322,395.55	2,219,087.86	2,353,672.71
Employee Benefits	3000-3999		1,409,204.96	1,749,353.98	2,982,270.00	3,217,207.55	3,236,254.24	3,190,169.54	3,198,708.79	3,245,506.94
Books and Supplies	4000-4999		155,222.78	742,355.78	492,991.96	492,991.96	492,991.96	492,991.96	492,991.96	492,991.96
Services	5000-5999		3,033,533.40	1,272,500.40	1,885,439.88	1,885,439.88	1,885,439.88	1,885,439.88	1,885,439.88	1,885,439.88
Capital Outlay	6000-6999			17,608.00	24,805.00	106,379.00	81,975.00	24,457.00	70,280.00	113,875.50
Other Outgo	7000-7499		27,114.50	5,025.50	3,767.00	22,505.00	3,767.00	3,767.00	6,781.00	3,766.60
Interfund Transfers Out	7600-7629								400,000.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			6,341,113.49	10,704,962.17	12,684,955.15	14,066,686.01	13,863,503.51	13,810,931.46	14,120,801.02	13,978,559.15
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(827,429.07)								
Accounts Receivable	9200-9299		6,233,639.00	103,143.00	644,799.00	59,613.00	178,453.00	2,434,539.00		76,324.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		(827,429.07)	6,233,639.00	103,143.00	644,799.00	59,613.00	178,453.00	2,434,539.00	0.00	76,324.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		12,434,511.00							
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	12,434,511.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(827,429.07)	(6,200,872.00)	103,143.00	644,799.00	59,613.00	178,453.00	2,434,539.00	0.00	76,324.00
E. NET INCREASE/DECREASE (B - C + D)			(8,950,114.49)	(4,953,241.17)	(5,690,104.41)	(7,655,945.01)	(6,858,330.51)	18,585,885.53	(163,756.02)	(3,648,339.86)
F. ENDING CASH (A + E)			13,124,145.80	8,170,904.63	2,480,800.22	(5,175,144.79)	(12,033,475.30)	6,552,410.23	6,388,654.21	2,740,314.35
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		2,740,314.35	(3,835,415.18)	6,548,960.95	10,870,137.53				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	5,278,104.54	4,821,388.80	4,821,388.80	5,278,104.53			50,470,119.95	
Property Taxes	8020-8079	170,581.00	17,514,387.00	11,757,617.00	2,462,846.05			68,772,035.05	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299		122,965.27		92,223.95	2,851,516.84		3,608,238.00	
Other State Revenue	8300-8599	1,947,908.80	1,162,687.80	1,579,015.20	1,802,728.80	6,769,775.60		22,568,416.00	
Other Local Revenue	8600-8799	224,760.00	573,592.00	251,312.00	5,162,430.00	19,595.00		12,187,687.00	
Interfund Transfers In	8900-8929				4,500,000.00			4,500,000.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		7,621,354.34	24,195,020.87	18,409,333.00	19,298,333.33	9,640,887.44	0.00	162,106,496.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,938,350.89	5,904,714.04	5,944,230.26	6,036,992.82			65,299,264.09	
Classified Salaries	2000-2999	2,442,670.39	2,230,332.09	2,315,442.55	2,219,087.86	1,544,458.53		26,229,774.80	
Employee Benefits	3000-3999	3,245,055.15	3,226,495.17	3,226,495.17	3,239,820.27	7,696,525.01		42,863,066.77	
Books and Supplies	4000-4999	492,991.96	492,991.96	492,991.96	492,991.96	480,725.17		6,308,223.33	
Services	5000-5999	1,885,439.88	1,885,439.88	1,885,439.88	1,885,439.88	1,849,902.47		25,010,335.07	
Capital Outlay	6000-6999	188,809.00	65,141.00	76,559.00	33,637.00	614,509.50		1,418,035.00	
Other Outgo	7000-7499	3,766.60	14,552.60	146,997.60	107,152.60	47,662.00		396,625.00	
Interfund Transfers Out	7600-7629					(400,000.00)		0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		14,197,083.87	13,819,666.74	14,088,156.42	14,015,122.39	11,833,782.68	0.00	167,525,324.06	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299		9,022.00		6,767.00			9,746,299.00	
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	9,022.00	0.00	6,767.00	0.00	0.00	9,746,299.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							12,434,511.00	
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	12,434,511.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	9,022.00	0.00	6,767.00	0.00	0.00	(2,688,212.00)	
E. NET INCREASE/DECREASE (B - C + D)		(6,575,729.53)	10,384,376.13	4,321,176.58	5,289,977.94	(2,192,895.24)	0.00	(8,107,040.06)	0.00
F. ENDING CASH (A + E)		(3,835,415.18)	6,548,960.95	10,870,137.53	16,160,115.47				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								13,967,220.23	

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: 4111 Las Virgenes Road - Calabasas, CA 91302

Date: June 10, 2025

Adoption Date: June 24, 2025

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: _____

Title: _____

Public Hearing:

Place: 4111 Las Virgenes Road - Calabasas, CA 91302

Date: June 10, 2025

Time: 5:30 PM

Contact person for additional information on the budget reports:

Name: Dr. Ryan Gleason

Title: Assistant Superintendent, CBO

Telephone: (818) 878-5203

E-mail: rgleason@lvusd.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

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
			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
				X
				X
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X	
			X	
			X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
				06/24/2025
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:

Schools Linked for Insurance Management

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:

Dr. Ryan Gleason

Title:

Assistant Superintendent, Chief
Business Officer

Telephone:

818-878-5203

E-mail:

rgleason@lvusd.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	66,254,810.00	301	753,972.00	303	65,500,838.00	305	1,844,572.00		307	63,656,266.00	309
2000 - Classified Salaries	27,033,726.00	311	(119,317.00)	313	27,153,043.00	315	39,456.00		317	27,113,587.00	319
3000 - Employee Benefits	43,377,736.00	321	700,536.00	323	42,677,200.00	325	17,216.00		327	42,659,984.00	329
4000 - Books, Supplies Equip Replace. (6500)	7,777,468.00	331	27,943.00	333	7,749,525.00	335	2,640,368.00		337	5,109,157.00	339
5000 - Services . . . & 7300 - Indirect Costs	27,253,389.00	341	26,170.00	343	27,227,219.00	345	8,947,550.00		347	18,279,669.00	349
TOTAL					170,307,825.00	365	TOTAL			156,818,663.00	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	53,432,477.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	8,395,327.00	380
3. STRS.	3101 & 3102	15,565,948.00	382
4. PERS.	3201 & 3202	2,620,392.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,619,908.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	7,148,806.00	385
7. Unemployment Insurance.	3501 & 3502	31,157.00	390
8. Workers' Compensation Insurance.	3601 & 3602	2,659,160.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	131,378.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		91,604,553.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		631,029.00	
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.		90,973,524.00	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.		58.01%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		
2. Percentage spent by this district (Part II, Line 15)	55.00%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	58.01%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	0.00%	
5. Deficiency Amount (Part III, Line 3 times Line 4)	156,818,663.00	
	0.00	
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	66,343,924.00	301	901,200.00	303	65,442,724.00	305	1,857,895.00		307	63,584,829.00	309
2000 - Classified Salaries	26,630,320.00	311	188.00	313	26,630,132.00	315	39,957.00		317	26,590,175.00	319
3000 - Employee Benefits	43,234,917.00	321	699,040.00	323	42,535,877.00	325	17,456.00		327	42,518,421.00	329
4000 - Books, Supplies Equip Replace. (6500)	6,161,022.00	331	6,000.00	333	6,155,022.00	335	425,921.00		337	5,729,101.00	339
5000 - Services . . & 7300 - Indirect Costs	24,687,057.00	341	31,233.00	343	24,655,824.00	345	8,711,686.00		347	15,944,138.00	349
TOTAL					165,419,579.00	365	TOTAL			154,366,664.00	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	131,082.00
		393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	92,035,597.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	901,200.00	
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.	91,134,397.00	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.	59.04%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	59.04%	
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).	154,366,664.00	
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	253,202,037.00	(25,964,849.00)	227,237,188.00	0.00	6,487,051.00	220,750,137.00	20,234,031.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	208,548.00	0.00	208,548.00	0.00	208,458.00	90.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	416,000.00	(208,000.00)	208,000.00	0.00		208,000.00	
Net Pension Liability	109,056,371.00	10,127,366.00	119,183,737.00	0.00		119,183,737.00	
Total/Net OPEB Liability	33,419,595.00	667,194.00	34,086,789.00	0.00		34,086,789.00	
Compensated Absences Payable	1,821,729.00	0.00	1,821,729.00	0.00	75,000.00	1,746,729.00	75,000.00
Subscription Liability	532,321.00	0.00	532,321.00	0.00	97,767.00	434,554.00	97,767.00
Governmental activities long-term liabilities	398,656,601.00	(15,378,289.00)	383,278,312.00	0.00	6,868,276.00	376,410,036.00	20,406,798.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00	0.00		0.00	
State School Building Loans Payable			0.00	0.00		0.00	
Certificates of Participation Payable			0.00	0.00		0.00	
Leases Payable			0.00	0.00		0.00	
Lease Revenue Bonds Payable			0.00	0.00		0.00	
Other General Long-Term Debt			0.00	0.00		0.00	
Net Pension Liability			0.00	0.00		0.00	
Total/Net OPEB Liability			0.00	0.00		0.00	
Compensated Absences Payable			0.00	0.00		0.00	
Subscription Liability			0.00	0.00		0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	175,203,978.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	10,915,645.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	1,708,961.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,250,000.00
6. All Other Financing Uses	All	9100	7699	0.00
7. Nonagency		9200	7651	
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	631,029.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	All	All	8710	313,207.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
D. Plus additional MOE expenditures:				3,903,197.00
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
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)				160,385,136.00
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)				9,190.86
B. Expenditures per ADA (Line I.E divided by Line II.A)				17,450.50
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.)		146,796,010.53		16,159.61
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)		146,796,010.53		16,159.61
B. Required effort (Line A.2 times 90%)		132,116,409.48		14,543.65
C. Current year expenditures (Line I.E and Line II.B)		160,385,136.00		17,450.50
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) 5,649,979.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 130,317,329.00

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) 4.34%

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) 8,235,683.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 2,893,320.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	98,500.00
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)	751,320.10
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)	11,978,823.10
9. Carry-Forward Adjustment (Part IV, Line F)	621,225.99
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	12,600,049.09
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	104,746,563.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	18,989,737.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	11,780,645.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,293,852.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,803,488.00
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)	72,916.00
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)	473,199.00
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)	16,560,202.90
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)	3,289,262.00
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)	2,444,937.00
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)	161,454,801.90
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)	7.42%
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)	7.80%
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)	11,978,823.10
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	961,404.28
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 (7.63%) times Part III, Line B19); zero if negative	621,225.99
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.63%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.24%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	621,225.99
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	621,225.99

Approved
indirect cost
rate: 7.63%

Highest rate
used in any
program: 8.24%

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	358,679.00	27,367.00	7.63%
01	3010	734,768.00	49,384.00	6.72%
01	3310	8,732,003.00	595,789.00	6.82%
01	4127	68,330.00	5,629.00	8.24%
01	6387	1,873,575.00	141,928.00	7.58%
01	6500	23,071,808.00	1,770,746.00	7.67%
01	8150	5,956,519.00	474,062.00	7.96%
01	9010	2,941,695.00	23,941.00	0.81%
13	5310	2,444,937.00	145,229.00	5.94%

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		3,426,146.77	3,426,146.77
2. State Lottery Revenue	8560	1,844,572.00		787,481.00	2,632,053.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		1,844,572.00	0.00	4,213,627.77	6,058,199.77
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,844,572.00		0.00	1,844,572.00
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		2,640,368.00	2,640,368.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			844,895.00	844,895.00
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)		1,844,572.00	0.00	3,485,263.00	5,329,835.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	728,364.77	728,364.77
D. COMMENTS:					
Instructional Materials for Mathematics Adoption					

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	115,770,574.00	3.00%	119,242,155.00	2.59%	122,331,859.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	3,060,717.00	0.00%	3,060,717.00	0.00%	3,060,717.00
4. Other Local Revenues	8600-8799	10,188,127.00	-3.58%	9,823,660.00	0.00%	9,823,660.00
5. Other Financing Sources						
a. Transfers In	8900-8929	10,000,000.00	-85.00%	1,500,000.00	100.00%	3,000,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(36,198,986.00)	0.82%	(36,496,165.00)	1.56%	(37,064,754.00)
6. Total (Sum lines A1 thru A5c)		102,820,432.00	-5.53%	97,130,367.00	4.14%	101,151,482.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				50,726,434.00		48,009,684.00
b. Step & Column Adjustment				(2,716,750.00)		(425,673.00)
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	50,726,434.00	-5.36%	48,009,684.00	-0.89%	47,584,011.00
2. Classified Salaries						
a. Base Salaries				15,736,911.00		15,385,165.00
b. Step & Column Adjustment				(351,746.00)		377,394.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,736,911.00	-2.24%	15,385,165.00	2.45%	15,762,559.00
3. Employee Benefits	3000-3999	25,988,221.00	-1.68%	25,551,743.00	-0.71%	25,369,330.00
4. Books and Supplies	4000-4999	2,549,841.00	2.35%	2,609,635.00	2.76%	2,681,660.00
5. Services and Other Operating Expenditures	5000-5999	12,203,859.00	-1.40%	12,033,363.00	2.87%	12,379,284.00
6. Capital Outlay	6000-6999	274,731.00	0.00%	274,731.00	0.00%	274,731.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	41,854.00	0.00%	41,854.00	0.00%	41,854.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,480,909.00)	0.00%	(3,480,909.00)	0.00%	(3,480,909.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		104,040,942.00	-3.48%	100,425,266.00	0.19%	100,612,520.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,220,510.00)		(3,294,899.00)		538,962.00

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,612,631.76		8,392,121.76		5,097,222.76
2. Ending Fund Balance (Sum lines C and D1)		8,392,121.76		5,097,222.76		5,636,184.76
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	200,000.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	8,192,121.76		5,097,222.76		5,636,184.76
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,392,121.76		5,097,222.76		5,636,184.76
E. AVAILABLE RESERVES						
1. General Fund						
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	8,192,121.76		5,097,222.76		5,636,184.76
(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			0.00		
3. Total Available Reserves (Sum lines E1a thru E2c)		8,192,121.76		5,097,222.76		5,636,184.76
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.						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	3,608,238.00	0.00%	3,608,238.00	0.00%	3,608,238.00
3. Other State Revenues	8300-8599	20,016,382.00	-2.54%	19,507,699.00	0.00%	19,507,699.00
4. Other Local Revenues	8600-8799	2,423,619.00	-2.46%	2,364,027.00	0.00%	2,364,027.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	36,198,986.00	0.82%	36,496,166.00	1.56%	37,064,754.00
6. Total (Sum lines A1 thru A5c)		62,247,225.00	-0.44%	61,976,130.00	0.92%	62,544,718.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				15,617,490.00		17,289,580.00
b. Step & Column Adjustment				1,672,090.00		305,231.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,617,490.00	10.71%	17,289,580.00	1.77%	17,594,811.00
2. Classified Salaries						
a. Base Salaries				10,893,409.00		10,844,610.00
b. Step & Column Adjustment				(48,799.00)		28,052.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,893,409.00	-0.45%	10,844,610.00	0.26%	10,872,662.00
3. Employee Benefits	3000-3999	17,246,696.00	0.38%	17,311,621.00	0.00%	17,312,483.00
4. Books and Supplies	4000-4999	3,611,181.00	2.42%	3,698,589.00	-8.70%	3,376,898.00
5. Services and Other Operating Expenditures	5000-5999	12,628,427.00	2.76%	12,976,972.00	-1.68%	12,759,403.00
6. Capital Outlay	6000-6999	1,143,304.00	0.00%	1,143,304.00	0.00%	1,143,304.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	500,000.00	0.00%	500,000.00	0.00%	500,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,335,680.00	0.00%	3,335,680.00	0.00%	3,335,680.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	704,488.00	-100.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		65,680,675.00	2.16%	67,100,356.00	-0.31%	66,895,241.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(3,433,450.00)		(5,124,226.00)		(4,350,523.00)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		13,444,580.21		10,011,130.21		4,886,904.21
2. Ending Fund Balance (Sum lines C and D1)		10,011,130.21		4,886,904.21		536,381.21
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	10,011,133.78		4,886,904.21		536,381.21
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	(3.57)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,011,130.21		4,886,904.21		536,381.21
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.						

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	115,770,574.00	3.00%	119,242,155.00	2.59%	122,331,859.00
2. Federal Revenues	8100-8299	3,608,238.00	0.00%	3,608,238.00	0.00%	3,608,238.00
3. Other State Revenues	8300-8599	23,077,099.00	-2.20%	22,568,416.00	0.00%	22,568,416.00
4. Other Local Revenues	8600-8799	12,611,746.00	-3.36%	12,187,687.00	0.00%	12,187,687.00
5. Other Financing Sources						
a. Transfers In	8900-8929	10,000,000.00	-85.00%	1,500,000.00	100.00%	3,000,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	1.00	-100.00%	0.00
6. Total (Sum lines A1 thru A5c)		165,067,657.00	-3.61%	159,106,497.00	2.88%	163,696,200.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				66,343,924.00		65,299,264.00
b. Step & Column Adjustment				(1,044,660.00)		(120,442.00)
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	66,343,924.00	-1.57%	65,299,264.00	-0.18%	65,178,822.00
2. Classified Salaries						
a. Base Salaries				26,630,320.00		26,229,775.00
b. Step & Column Adjustment				(400,545.00)		405,446.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	26,630,320.00	-1.50%	26,229,775.00	1.55%	26,635,221.00
3. Employee Benefits	3000-3999	43,234,917.00	-0.86%	42,863,364.00	-0.42%	42,681,813.00
4. Books and Supplies	4000-4999	6,161,022.00	2.39%	6,308,224.00	-3.96%	6,058,558.00
5. Services and Other Operating Expenditures	5000-5999	24,832,286.00	0.72%	25,010,335.00	0.51%	25,138,687.00
6. Capital Outlay	6000-6999	1,418,035.00	0.00%	1,418,035.00	0.00%	1,418,035.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	541,854.00	0.00%	541,854.00	0.00%	541,854.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(145,229.00)	0.00%	(145,229.00)	0.00%	(145,229.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	704,488.00	-100.00%	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)		169,721,617.00	-1.29%	167,525,622.00	-0.01%	167,507,761.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(4,653,960.00)		(8,419,125.00)		(3,811,561.00)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		23,057,211.97		18,403,251.97		9,984,126.97
2. Ending Fund Balance (Sum lines C and D1)		18,403,251.97		9,984,126.97		6,172,565.97
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	200,000.00		0.00		0.00
b. Restricted	9740	10,011,133.78		4,886,904.21		536,381.21
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	8,192,118.19		5,097,222.76		5,636,184.76
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		18,403,251.97		9,984,126.97		6,172,565.97
E. AVAILABLE RESERVES						
1. General Fund						
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	8,192,121.76		5,097,222.76		5,636,184.76
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(3.57)		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)		8,192,118.19		5,097,222.76		5,636,184.76
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.83%		3.04%		3.36%
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?	Yes					

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
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				
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)						
		9,307.09		9,216.66		9,124.50
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		169,721,617.00		167,525,622.00		167,507,761.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		169,721,617.00		167,525,622.00		167,507,761.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		5,091,648.51		5,025,768.66		5,025,232.83
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		5,091,648.51		5,025,768.66		5,025,232.83
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	2024-25 Actual	2025-26 Budget	% Diff.
SELPA Name: Ventura County (AG)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. Program Specialist/Regionalized Services Apportionment			0.00%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment			0.00%
E. Out of Home Care Apportionment			0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	0.00	0.00	0.00%
I. Federal IDEA Local Assistance Grants - Preschool			0.00%
J. Federal IDEA - Section 619 Preschool			0.00%
K. Other Federal Discretionary Grants			0.00%
L. Other Adjustments			0.00%
M. Total SELPA Revenues (Sum lines H through L)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
Ventura County Office of Education (AG00)			0.0%
Briggs Elementary (AG01)			0.0%
Conejo Valley Unified (AG02)			0.0%
Hueneme Elementary (AG03)			0.0%
Mesa Union Elementary (AG04)			0.0%
Ocean View Elementary (AG06)			0.0%
Oxnard Elementary (AG07)			0.0%
Pleasant Valley (AG08)			0.0%
Rio Elementary (AG09)			0.0%
Somis Union Elementary (AG11)			0.0%
Oxnard Union High (AG13)			0.0%
Fillmore Unified (AG15)			0.0%
Ojai Unified (AG16)			0.0%
Oak Park Unified (AG17)			0.0%
Ventura Unified (AG18)			0.0%
Las Virgenes Unified (AG19)			0.0%
Moorpark Unified (AG20)			0.0%
Simi Valley Unified (AG21)			0.0%
Mupu Elementary (AG23)			0.0%
Santa Clara Elementary (AG24)			0.0%
Santa Paula Unified (AG25)			0.0%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M)	0.00	0.00	0.00%
Preparer Name: _____			
Title: _____			
Phone: _____			

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

19 64683 0000000
Form SIAA
G8BPU2W2FD(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	(20,700.00)	0.00	(145,229.00)				
Other Sources/Uses Detail					514,653.00	1,250,000.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	514,653.00		
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	0.00	145,229.00	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					1,250,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	20,700.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	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

19 64683 0000000
Form SIAA
G8BPU2W2FD(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								
Fund Reconciliation							0.00	0.00
TOTALS	20,700.00	(20,700.00)	145,229.00	(145,229.00)	1,764,653.00	1,764,653.00	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	(20,700.00)	0.00	(145,229.00)				
Other Sources/Uses Detail					10,000,000.00	704,488.00		
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	145,229.00	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					704,488.00	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	10,000,000.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	20,700.00	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	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
TOTALS	20,700.00	(20,700.00)	145,229.00	(145,229.00)	10,704,488.00	10,704,488.00		