

San Juan Unified School District

2025-26 BUDGET

**with 2024-25 Estimated Actuals
and Multi-year Projections**

**Presented to the Board of Education
June 10, 2025**



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Carmichael, CA 95608
www.sanjuan.edu**

SAN JUAN UNIFIED SCHOOL DISTRICT
2025-26 ADOPTED BUDGET
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Superintendent's Message

Responsible stewardship of public resources is a core commitment of our district and one that is especially important as we work to deliver meaningful, equitable outcomes for all students. As we move into the 2025–26 school year, we remain grounded in our strategic plan and committed to investing in strategies aligned with our shared priorities.

Our [strategic plan](#) continues to serve as our roadmap, guiding how we prioritize and allocate resources. Rooted in our mission to set high expectations for academic achievement and create inclusive, supportive learning environments, the plan focuses our work across four strategic directions:

- I. Advance and Support Student Success
- II. Prioritize Equitable Practices
- III. Enhance Employee Systems and Supports
- IV. Engage Students, Families and Community as Valued Educational Partners



In November 2024, our community overwhelmingly supported the passage of Measure P, a \$950 million school facilities bond that will help modernize classrooms, improve safety and security and invest in sustainable infrastructure across our district. This investment reflects a shared commitment to ensuring our students and staff have access to safe, functional and future-ready learning environments. We are deeply grateful for this trust and will continue to maintain transparency and accountability as we move forward with implementation.

In today's ever-shifting policy and funding landscape, we are also prepared to be flexible and responsive. Proposed federal changes may impact some programs and supports that directly serve our students and families. Our team is closely monitoring these developments and will continue to adjust our budget and programming as needed to ensure students remain at the center of every decision. As we plan for the year ahead, we are grateful for the continued support of our San Juan Unified community. Your partnership strengthens our ability to respond with purpose and stay focused on what matters most—supporting every student, in every classroom, every day.

In community,

A handwritten signature in blue ink that reads "Melissa Bassanelli". The signature is fluid and cursive, written in a professional style.

Melissa Bassanelli
Superintendent of Schools

OVERVIEW AND INTRODUCTION

FINANCIAL OVERVIEW

The San Juan Unified School District financial status is comprised of three major components: (1) Fund Balance (Ending and Beginning Balance); (2) Revenues; and (3) Expenditures. This document reflects audited figures for 2023-24, estimated actuals for 2024-25, adopted budget for 2025-26 and multi-year projections for 2026-27 and 2027-28.

DISTRICT MISSION

We partner with our San Juan Unified community in setting high expectations for academic achievement rooted in equity and unity to create supportive learning experiences in which all students, families and staff can excel and thrive.

CORE VALUES

We value:

- **Belonging**
We create a community that cultivates welcoming and inclusive environments with genuine respect for our diversity of cultures, identities and abilities.
- **Relevance**
We design experiences and environments where each learner can explore and apply skills and knowledge that align with evolving careers and workplaces.
- **Voice**
We honor and affirm all voices of our school community and encourage them to share their perspectives to help improve and shape what we do and how we do it.
- **Social and Emotional Intelligence**
We build a culture that teaches, models and applies social and emotional intelligence in all interactions with each other.
- **Resilience**
We create nurturing schools and programs that inspire each learner to continue to persevere, gain strength and develop the confidence to excel beyond challenges.
- **Championing**
We support and advocate for those in our San Juan Unified community who are disproportionately impacted or marginalized by circumstances beyond their control.
- **Innovation**
We embrace and encourage creative thinking and learning environments that transform ideas into actionable solutions.

CORE COMMITMENTS

- Prioritize resources to close opportunity gaps, improve teaching and learning, recruit and retain high-quality employees, and help all students reach their potential.
- Provide sound fiscal stewardship of community resources.
- Build trust by sharing useful, transparent fiscal information.
- Adopt a budget that consistently balances ongoing revenues and expenditures to avoid a structural deficit.

CORE MESSAGES

- On May 14, 2025, Governor Newsom released the revised 2025-26 budget. His May Revise budget addresses an estimated \$12 billion shortfall due to reduced revenues and higher costs. Despite economic challenges, Proposition 98, which governs K-14 education funding, remains largely protected.
- The proposal includes a 2.30% COLA on the Local Control Funding Formula (LCFF). It is applied to categorical programs such as special education and school nutrition, but does not include State Preschool this year.
- The Governor proposes fully depleting the Proposition 98 Rainy Day Fund by June 2026.
- The Governor's significant proposals to increase Transitional Kindergarten per-pupil spending, expand the Expanded Learning Opportunities Program (ELO-P), and provide a one-time discretionary grant are not included in the district's budget since they require legislative approval.
- The district will continue to exercise caution and flexibility in long-term fiscal planning.
- Preserve an ending fund balance that ensures the integrity and stability of the district.

SACRAMENTO COUNTY OFFICE OF EDUCATION (SCOE)

The Sacramento County Office of Education (SCOE) reviews all district budgets and interim budget reports. SCOE has an oversight obligation to monitor the district's long-term fiscal health as prescribed in AB 1200. SCOE has provided the following guidance:

- Re-evaluate spending priorities to address student achievement and begin new initiatives only if long-term solvency can be maintained (avoid cycles of additions and reductions).
- Exercise caution and maintain flexibility in the collective bargaining process. Neighboring districts have widely divergent funding levels.
- Maintain reserves greater than the minimum requirement.
- Support ongoing expenditures with ongoing revenues.

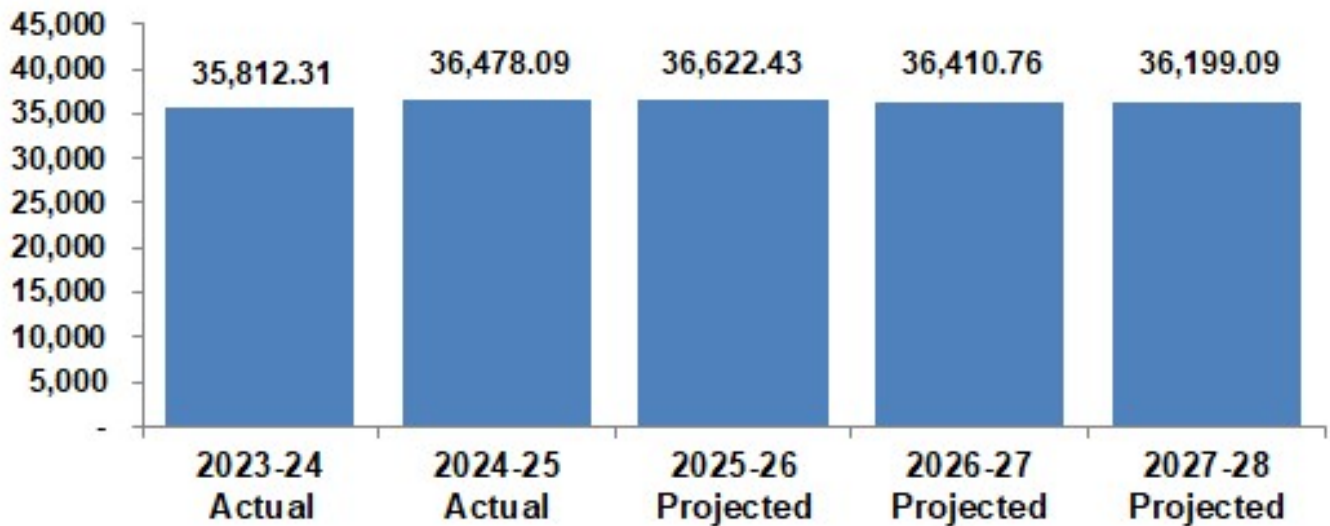
PROPOSITION 55 AND THE EDUCATION PROTECTION ACT (EPA)

Proposition 55 was passed by voters in November 2016. It extends the temporary personal income tax increase first enacted by Proposition 30. While the higher tax rates for high-income earners will be extended for an additional 12 years (though 2030), the sales tax increase expired at the end of 2016.

STATE FUNDING AND AVERAGE DAILY ATTENDANCE

California funds schools based on student attendance, also known as Average Daily Attendance (ADA). A student attending every day would equal one ADA. ADA is not the same as enrollment, which is the number of students officially enrolled in district schools. Average Daily Attendance is used to calculate a district's proportionate share of state revenue from resources such as the Local Control Funding Formula (LCFF), Special Education, and Lottery funds.

San Juan Unified School District Funded ADA



2025-26 LCFF Funding Factors

Students are funded based on grade spans. Students in grades K-3 receive an adjustment for smaller class sizes as well as TK students commencing in 2022/23. Students in grades 9-12 receive an adjustment for Career Technical Education (CTE).

Grade Span	2025-26 Base Grant Per ADA	Grade Span Adjustment	2025-26 Total Base Grant Per ADA
TK-3	\$10,256	\$1,067	\$11,323
4-6	\$10,411		\$10,411
7-8	\$10,719		\$10,719
9-12	\$12,423	\$323	\$12,746

2024-25 ESTIMATED ACTUALS

ALL FUNDS

FUND	Beginning Balance	Revenues	Expenses	Other Financing	Surplus/ (Deficit)	Ending Balance
Supplemental/Concentrn	22,909,005	68,324,993	64,894,297	63,617	3,494,313	26,403,318
Base / Other	164,593,640	448,054,596	357,575,405	(101,580,198)	(11,101,007)	153,492,633
Total Unrestricted	187,502,645	516,379,589	422,469,702	(101,516,581)	(7,606,694)	179,895,951
Total Restricted	139,820,322	172,435,262	339,982,540	92,519,293	(75,027,985)	64,792,337
GENERAL FUND	327,322,967	688,814,851	762,452,242	(8,997,288)	(82,634,679)	244,688,288
ASB	2,634,090	2,400,000	2,400,000	0	0	2,634,090
Charter Schools	1,172,806	3,809,343	3,462,780	(296,500)	50,063	1,222,869
SPED (SELPA)	190	809,064	809,064	0	0	190
Adult Education	2,471,009	4,377,487	4,537,675	0	(160,188)	2,310,821
Child Development	10,172,310	29,737,498	35,218,479	5,014,176	(466,805)	9,705,505
Cafeteria	18,812,482	26,884,206	28,125,139	1,984,612	743,679	19,556,161
Deferred Maintenance	3,438,925	190,000	5,402,321	2,000,000	(3,212,321)	226,604
SPECIAL REVENUE	38,701,812	68,207,598	79,955,458	8,702,288	(3,045,572)	35,656,240
Building	120,051,967	11,511,739	80,961,313	26,202,588	(43,246,986)	76,804,981
Capital Facilities	6,145,984	2,120,000	65,000	0	2,055,000	8,200,984
County School Facilities	0	25,907,588	0	(25,907,588)	0	0
Bond Interest Redemption	88,511,127	81,363,479	89,117,333	0	(7,753,854)	80,757,273
CAPITAL PROJECTS	214,709,078	120,902,806	170,143,646	295,000	(48,945,840)	165,763,238
SELF INSURANCE	50,800,646	27,050,450	27,683,241	0	(632,791)	50,167,855
TOTAL	631,534,503	904,975,705	1,040,234,587	0	(135,258,882)	496,275,621

UNRESTRICTED GENERAL FUND

	Adopted Budget	1st Interim	2nd Interim	Estimated Actuals	Unaudited Actuals
Revenues	493,859,820	514,192,126	517,381,532	516,379,589	
Expenses					
Salaries/Benefits	378,296,954	385,565,329	383,268,178	376,044,959	
Other Expenditures	39,759,228	43,828,538	45,235,483	46,424,743	
Total Expenses	418,056,182	429,393,867	428,503,661	422,469,702	-
Other Financing	(79,782,064)	(83,125,739)	(88,311,005)	(101,516,581)	
Surplus/(Deficit)	(3,978,426)	1,672,520	566,866	(7,606,694)	-
Beginning Balance	158,662,822	187,502,646	187,502,645	187,502,645	
Ending Balance	154,684,396	189,175,166	188,069,511	179,895,951	-
Non-Spendable	289,931	289,931	289,931	1,003,888	
Commitments	26,602,723	47,257,213	52,360,182	51,036,110	
Assigned	32,555,426	311,247	311,247	10,699,415	
Reserve for Economic Uncertainty	14,033,489	15,044,075	15,191,726	15,429,021	
Unassigned	81,202,827	126,272,700	119,916,426	101,727,520	

SIGNIFICANT BUDGET PLANNING FACTORS

	2025-26	2026-27	2027-28
COLA	2.30%	3.02%	3.42%
STRS Employer Rate	19.10%	19.10%	19.10%
PERS Employer Rate	26.81%	26.90%	27.80%
Lottery - Unrestricted per ADA	\$191	\$191	\$191
Lottery - Restricted per ADA	\$82	\$82	\$82
Mandate Block Grant - K-8 per ADA	\$39.09	\$40.27	\$41.65
Mandate Block Grant - 9-12 per ADA	\$75.31	\$77.58	\$80.23
CA Consumer Price Index (CPI)	3.42%	2.98%	2.77%

2025-26 BUDGET ADOPTION

ALL FUNDS

FUND	Beginning Balance	Revenues	Expenses	Other Financing	Surplus/ (Deficit)	Ending Balance
Supplemental/Concentrn	26,403,318	75,108,473	98,703,424	0	(23,594,951)	2,808,367
Base / Other	153,492,633	454,959,040	384,879,840	(98,932,535)	(28,853,335)	124,639,298
Total Unrestricted	179,895,951	530,067,513	483,583,264	(98,932,535)	(52,448,286)	127,447,665
Total Restricted	64,792,337	151,935,402	263,960,578	89,960,518	(22,064,658)	42,727,679
GENERAL FUND	244,688,288	682,002,915	747,543,842	(8,972,017)	(74,512,944)	170,175,344
ASB	2,634,090	2,400,000	2,400,000	0	0	2,634,090
Charter Schools	1,222,869	3,819,619	3,368,311	(322,000)	129,308	1,352,177
SPED (SELPA)	190	830,583	830,583	0	0	190
Adult Education	2,310,821	4,664,720	4,757,080	0	(92,360)	2,218,461
Child Development	9,705,505	25,148,226	31,856,758	5,102,294	(1,606,238)	8,099,267
Cafeteria	19,556,161	27,288,349	31,280,095	1,869,723	(2,122,023)	17,434,138
Deferred Maintenance	226,604	190,000	2,416,266	2,000,000	(226,266)	338
SPECIAL REVENUE	35,656,240	64,341,497	76,909,093	8,650,017	(3,917,579)	31,738,661
Building	76,804,981	3,405,576	3,793,787	322,000	(66,211)	76,738,770
Capital Facilities	8,200,984	0	0	0	0	8,200,984
County School Facilities	0	0	0	0	0	0
Bond Interest Redemption	80,757,273	81,363,479	89,117,333	0	(7,753,854)	73,003,419
CAPITAL PROJECTS	165,763,238	84,769,055	92,911,120	322,000	(7,820,065)	157,943,172
SELF INSURANCE	50,167,855	27,050,450	25,050,471	0	1,999,979	52,167,834
TOTAL	496,275,621	858,163,917	942,414,526	0	(84,250,609)	412,025,011

UNRESTRICTED GENERAL FUND

	Adopted Budget	1st Interim	2nd Interim	Estimated Actuals	Unaudited Actuals
Revenues	530,067,513				
Expenses					
Salaries/Benefits	441,396,789				
Other Expenditures	42,186,475				
Total Expenses	483,583,264				
Other Financing	(98,932,535)				
Surplus/(Deficit)	(52,448,286)				
Beginning Balance	179,895,951				
Ending Balance	127,447,665				
Non-Spendable	297,094				
Commitments	19,158,206				
Assigned	13,314,030				
Reserve for Economic Uncertainty	15,130,317				
Unassigned	79,548,019				

2026-2028 MULTI-YEAR PROJECTIONS

The district used estimates from the Department of Finance (DOF) to project LCFF revenue growth in 2026-27 and 2027-28. The district Planning Department provides enrollment estimates, which are used to calculate Average Daily Attendance (ADA), the basis of state funding.

Operating costs for future years are projected using historical patterns and probabilities. Significant expenditure planning factors include: salaries, seniority and retirement of employees, health care and other benefit costs, pension costs, utilities, property, and liability insurance premiums, etc.

UNRESTRICTED GENERAL FUND

	2026-27 Projected Budget	2027-28 Projected Budget
Revenues	543,878,910	553,145,738
Expenses		
Salaries/Benefits	420,684,195	426,062,741
Other Expenditures	37,181,122	40,261,082
Total Expenses	457,865,317	466,323,823
Other Financing	(98,219,171)	(99,416,327)
Surplus/(Deficit)	(12,205,578)	(12,594,412)
Beginning Balance	127,447,665	115,242,087
Ending Balance	115,242,087	102,647,675
Non-Spendable	297,094	297,094
Commitments	16,095,103	11,649,057
Assigned	15,872,770	19,797,233
Reserve for Economic Uncertainty	14,236,098	14,529,108
Unassigned	68,741,023	56,375,183

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Local Control Funding Formula (LCFF)

Established in 2013, California's Local Control Funding Formula (LCFF) redefined how state funding is allocated to local school districts. LCFF provides a base grant to all Local Education Agencies (LEAs), determined by Average Daily Attendance (ADA). In addition to the base grant, supplemental and concentration grants are allocated based on the unduplicated count of English learner, socioeconomically disadvantaged, and foster youth students.

Eight Areas of State Priority

LCFF outlines eight state priority areas that every school district must address through its Local Control and Accountability Plan (LCAP) to ensure a high-quality educational experience for all students. These priorities focus on three key areas:

- Conditions for Learning: Basic services, implementation of state academic standards, and course access
- Engagement: Parent engagement, student engagement, and school climate
- Pupil Outcomes: Student achievement and other performance outcomes

Local Control and Accountability Plan (LCAP)

To receive LCFF funding, each LEA must develop a Local Control and Accountability Plan (LCAP). The LCAP addresses the Eight State Priorities, incorporates input from educational partners, and outlines how services will improve outcomes for all students, with a focus on English learner, low-income, and foster youth students.

LCAP Goals

The 2024-27 LCAP is designed around four goals that are aligned to the state priority areas and required LCAP metrics. These goals include:

1. **Student Achievement and Implementation of State Standards** - Improve achievement and outcomes for all students as measured by performance on statewide assessments, English proficiency, and college and career preparedness.
2. **Student Engagement and Course Access** - Provide students with engaging programs, course work, and opportunities that address attendance, dropout, graduation, and access to a broad course of study.
3. **School Conditions, Climate, and Family Engagement** - Address factors both inside and outside the classroom that impact student success such as family engagement, health, safety, discipline, connectedness, facilities, materials, and staffing.
4. **Schools with Non-Stability Rates of +25% and Socioeconomically Disadvantaged Rates of +70%** - Within three years, improve outcomes for student groups that have the lowest performance level on one or more state indicators, and address any underlying issues with credentialing, subject matter preparation, and retention of the school's educators.

State and Local Metrics

California uses a combination of state and local performance indicators to measure progress toward the Eight State Priorities. These indicators are publicly reported on the California School Dashboard and within the LCAP, offering families and educators insight into district and school performance and progress.

Continuous Improvement

The LCAP is a three-year strategic plan that is revised annually using a continuous improvement process that emphasizes:

- Building on current initiatives to support consistent, high-quality learning
- Analyzing multiple data sources, including educational partner input, local and state performance data, and relevant research
- Refining strategies and actions based on what is learned to support continuous improvement

BUDGET CALENDAR

Key dates in the development of the San Juan Unified School District Budget include:

2024

- September 10 Board Meeting: 2023-24 Unaudited Actuals / 2024-25 Revised Budget /Financial Status Report approval
- September 15 2023-24 Unaudited Actuals / 2024-25 revised Budget submitted to SCOE
Upload EPA spending plan on District website upon Board of Education approval
- December 17 Board Meeting: 2024-25 First Interim and Budget/Financial Status Report approval
Board Meeting: 2023-24 audit Report approval.

2025

- January 10 Governor presents 2025-26 State Budget
- February 11 Board Meeting: LCAP (Local Control Accountability Plan) Mid-Year Report
- February 25 Board Meeting: Recommendation for Reductions of Particular Kinds of Service (PKS) Certificated and Notice of Intent to Reduce Classified Positions – Discussion
- March 11 Board Meeting: Recommendation for Reductions of Particular Kinds of Service (PKS) Certificated and Notice of Intent to Reduce Classified Positions - Adoption
Board Meeting: 2024-25 Second Interim and Budget/Financial Status Report
- April Prioritize final LCAP recommendations
- May 21 Governor presents May Revise
- June 10 Board Meeting: Public Hearings and Presentations of the 2025-26 LCAP and Budget
- June 15 Constitutional deadline for Legislature to send a budget to the Governor
- June 24 Board Meeting: Adoptions of the 2025-26 LCAP and Budget, including Education Protection Account (EPA) spending plan
- July 1 Adopted Budget submitted to Sacramento County Office of Education (SCOE)
Approved LCAP submitted to SCOE and State Board of Education (SBE)
- September 9 Board Meeting: 2024-25 Unaudited Actuals and Approve 2025-26 Revised Budget
- September 15 2024-25 Unaudited Actuals/2025-26 Revised Budget submitted to SCOE.
Upload EPA spending plan on District website upon Board of Education approval
- December 16 Board Meeting: 2025-26 First Interim and Budget/Financial Status Report approval
Board Meeting: 2024-25 Audit Report

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FUND SUMMARIES

ALL FUNDS

Revenues by Object	20
Expenditures by Object	21

GENERAL FUND

Total	22
Unrestricted – Total	23
Unrestricted – Without Supplemental	24
Unrestricted – Supplemental Grant Only	25
Restricted	26

SPECIAL REVENUE FUND

Total	27
Associated Student Body	28
Charter Schools	29
Special Education Pass-through	30
Adult Education	31
Child Development	32
Cafeteria	33
Deferred Maintenance	34

CAPITAL PROJECTS FUND

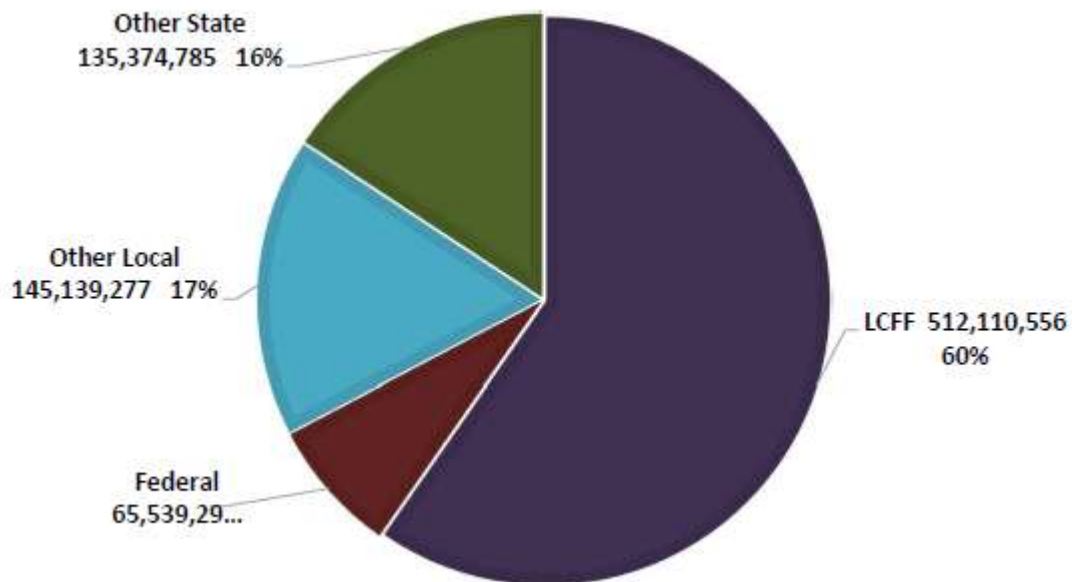
Total	35
Building	36
Capital Facilities	37
County Schools Facilities	38
Bond Interest and Redemption	39

SELF INSURANCE FUND

BUDGET CERTIFICATON

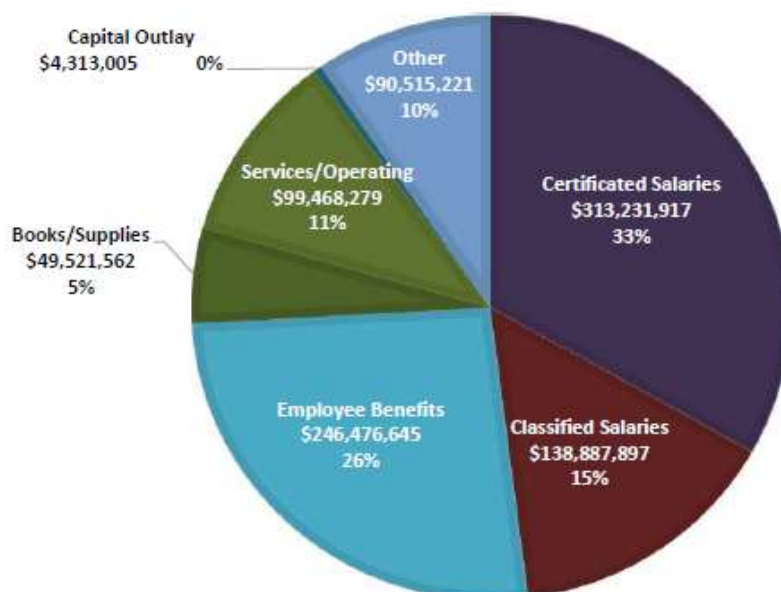
2025-26 ALL FUNDS Revenues by Object

FUND	LCFF	Federal	Other State	Other Local	Total
Supplemental/Concentrn	75,108,473				75,108,473
Base / Other	430,931,966		12,377,280	11,649,794	454,959,040
Total Unrestricted	506,040,439	0	12,377,280	11,649,794	530,067,513
Total Restricted	2,654,305	35,144,536	106,109,849	8,026,712	151,935,402
GENERAL FUND	508,694,744	35,144,536	118,487,129	19,676,506	682,002,915
ASB	0	0	0	2,400,000	2,400,000
Charter Schools	3,415,812	0	381,680	22,127	3,819,619
SPED (SELPA)	0	0	830,583	0	830,583
Adult Education	0	398,195	4,091,725	174,800	4,664,720
Child Development	0	13,916,420	6,550,269	4,681,537	25,148,226
Cafeteria	0	16,080,148	10,171,511	1,036,690	27,288,349
Deferred Maintenance	0	0	0	190,000	190,000
SPECIAL REVENUE	3,415,812	30,394,763	22,025,768	8,505,154	64,341,497
Building	0	0	1,504	3,404,072	3,405,576
Capital Facilities	0	0	0	0	0
County School Facilities	0	0	0	0	0
Bond Interest Redemption	0	0	4,624,876	76,738,603	81,363,479
CAPITAL PROJECTS	0	0	4,626,380	80,142,675	84,769,055
SELF INSURANCE	0	0	0	27,050,450	27,050,450
TOTAL	512,110,556	65,539,299	145,139,277	135,374,785	858,163,917



2025-26 ALL FUNDS Expenditures by Object

FUND	Cert. Salaries	Class. Salaries	Employee Benefits	Books/ Supplies	Services/ Operating	Capital Outlay	Other Expenses	TOTAL
Supplemental/Concentrn	38,405,898	15,216,118	26,637,707	3,518,857	9,487,435	0	5,437,409	98,703,424
Base / Other	189,890,108	57,158,716	114,088,244	9,122,770	29,955,071	2,582,951	(17,918,018)	384,879,840
Total Unrestricted	228,296,004	72,374,834	140,725,951	12,641,627	39,442,506	2,582,951	(12,480,609)	483,583,264
Total Restricted	70,719,158	48,894,197	86,717,254	19,806,622	26,037,292	730,054	11,056,001	263,960,578
GENERAL FUND	299,015,162	121,269,031	227,443,205	32,448,249	65,479,798	3,313,005	(1,424,608)	747,543,842
ASB	0	0	0	511,447	1,888,553	0	0	2,400,000
Charter Schools	1,678,411	263,093	985,495	34,626	401,486	0	5,200	3,368,311
SPED (SELPA)	0	0	0	0	830,583	0	0	830,583
Adult Education	1,354,863	552,308	1,023,948	143,533	1,568,062	0	114,366	4,757,080
Child Development	11,183,481	6,403,654	10,644,083	1,555,456	392,645	0	1,677,439	31,856,758
Cafeteria	0	8,618,169	5,336,388	14,803,200	1,496,847	0	1,025,491	31,280,095
Deferred Maintenance	0	0	0	0	1,416,266	1,000,000	0	2,416,266
SPECIAL REVENUE	14,216,755	15,837,224	17,989,914	17,048,262	7,994,442	1,000,000	2,822,496	76,909,093
Building	0	1,325,313	763,158	0	1,705,316	0	0	3,793,787
Capital Facilities	0	0	0	0	0	0	0	0
County School Facilities	0	0	0	0	0	0	0	0
Bond Interest Redemption	0	0	0	0	0	0	89,117,333	89,117,333
CAPITAL PROJECTS	0	1,325,313	763,158	0	1,705,316	0	89,117,333	92,911,120
SELF INSURANCE	0	456,329	280,368	25,051	24,288,723	0	0	25,050,471
TOTAL	313,231,917	138,887,897	246,476,645	49,521,562	99,468,279	4,313,005	90,515,221	942,414,526



GENERAL FUND

TOTAL

The General Fund is used to account for the ordinary operations of the district. It consists of two primary components; the Unrestricted General Fund and the Restricted General Fund.

	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	2026-27 Projected	2027-28 Projected
REVENUES					
LCFF Base	409,604,815	421,630,456	433,586,271	444,034,876	456,473,543
LCFF Supp./Conc.	54,754,841	68,317,102	75,108,473	79,636,191	81,882,780
Federal	88,485,517	54,962,988	35,144,536	34,125,974	33,856,936
Other State	125,993,920	111,927,241	118,487,129	119,258,685	118,686,675
Other Local	31,818,653	31,977,064	19,676,506	14,992,290	11,034,337
TOTAL REVENUES	710,657,746	688,814,851	682,002,915	692,048,016	701,934,271
EXPENSES					
Certificated Salaries	254,983,896	291,541,432	299,015,162	290,089,135	292,154,266
Classified Salaries	98,588,795	120,995,926	121,269,031	110,694,900	111,548,222
Employee Benefits	182,316,775	207,581,858	227,443,205	218,392,787	222,261,122
Books and Supplies	25,339,539	38,787,993	32,448,249	21,567,583	28,641,474
Services and Operating	59,718,000	90,779,980	65,479,798	60,302,232	61,584,583
Capital Outlay	8,572,217	13,747,791	3,313,005	3,110,245	2,607,654
Other	259,242	(982,738)	(1,424,608)	(1,324,014)	(1,313,923)
TOTAL EXPENSES	629,778,465	762,452,242	747,543,842	702,832,868	717,483,398
OTHER FINANCING¹	(8,441,058)	(8,997,288)	(8,972,017)	(8,972,017)	(8,972,017)
INCREASE/(DECREASE)	72,438,223	(82,634,679)	(74,512,944)	(19,756,869)	(24,521,144)
BEGINNING BALANCE	254,884,745	327,322,967	244,688,288	170,175,344	150,418,476
ENDING BALANCE	327,322,967	244,688,288	170,175,344	150,418,476	125,897,331

¹Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

GENERAL FUND

UNRESTRICTED - TOTAL

The Unrestricted portion of the General Fund is used to account for activities that are funded with revenues that have no legal restrictions, and may be spent "generally". Most day-to-day operations are accounted for here.

	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	2026-27 Projected	2027-28 Projected
REVENUES					
LCFF Base	407,022,898	418,976,151	430,931,966	441,380,571	453,819,238
LCFF Supp./Conc.	54,754,841	68,317,102	75,108,473	79,636,191	81,882,780
Federal	0	0	0	0	0
Other State	12,438,698	10,704,803	12,377,280	13,919,738	12,501,310
Other Local	18,353,541	18,381,533	11,649,794	8,942,410	4,942,410
TOTAL REVENUES	492,569,978	516,379,589	530,067,513	543,878,910	553,145,738
EXPENSES					
Certificated Salaries	186,918,714	200,826,873	228,296,004	222,297,923	224,297,732
Classified Salaries	50,703,948	59,169,359	72,374,834	64,331,248	64,909,714
Employee Benefits	103,046,415	116,048,727	140,725,951	134,055,024	136,855,295
Books and Supplies	8,670,314	13,902,894	12,641,627	8,957,607	11,533,624
Services and Operating	29,617,229	36,747,332	39,442,506	37,471,399	38,472,248
Capital Outlay	3,595,051	7,788,500	2,582,951	2,680,191	2,233,493
Other	(6,763,548)	(12,013,983)	(12,480,609)	(11,928,075)	(11,978,283)
TOTAL EXPENSES	375,788,122	422,469,702	483,583,264	457,865,317	466,323,823
OTHER FINANCING¹	(65,040,620)	(101,516,581)	(98,932,535)	(98,219,171)	(99,416,327)
INCREASE/(DECREASE)	51,741,236	(7,606,694)	(52,448,286)	(12,205,578)	(12,594,412)
BEGINNING BALANCE	135,761,409	187,502,645	179,895,951	127,447,665	115,242,087
ENDING BALANCE	187,502,645	179,895,951	127,447,665	115,242,087	102,647,675

¹Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

GENERAL FUND

UNRESTRICTED - WITHOUT SUPPLEMENTAL/CONCENTRATION GRANT

This portion of the Unrestricted General Fund is generally referred to as the Base Program. These funds are used to provide basic instructional and support services to all students. Most day to day operations are accounted for here.

	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	2026-27 Projected	2027-28 Projected
REVENUES					
LCFF Base	407,022,898	418,976,151	430,931,966	441,380,571	453,819,238
LCFF Supp./Conc.					
Federal					
Other State	12,438,698	10,704,803	12,377,280	13,919,738	12,501,310
Other Local	18,353,300	18,373,642	11,649,794	8,942,410	4,942,410
TOTAL REVENUES	437,814,896	448,054,596	454,959,040	464,242,719	471,262,958
EXPENSES					
Certificated Salaries	166,896,349	174,822,762	189,890,106	190,995,205	192,713,290
Classified Salaries	43,934,905	49,850,481	57,158,716	53,553,572	54,035,039
Employee Benefits	91,322,467	100,663,616	114,088,244	113,602,205	115,948,858
Books and Supplies	7,129,777	10,181,873	9,122,770	5,942,747	8,518,764
Services and Operating	25,355,496	29,407,657	29,955,071	30,187,999	31,188,848
Capital Outlay	3,535,365	7,788,500	2,582,951	2,680,191	2,233,493
Other	(8,562,839)	(15,139,484)	(17,918,018)	(16,174,053)	(16,272,786)
TOTAL EXPENSES	329,611,520	357,575,405	384,879,840	380,787,866	388,365,506
OTHER FINANCING¹	(65,026,381)	(101,580,198)	(98,932,535)	(98,219,171)	(99,416,327)
INCREASE/(DECREASE)	43,176,995	(11,101,007)	(28,853,335)	(14,764,318)	(16,518,875)
BEGINNING BALANCE	121,416,645	164,593,640	153,492,633	124,639,298	109,874,980
ENDING BALANCE	164,593,640	153,492,633	124,639,298	109,874,980	93,356,105

¹Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

GENERAL FUND

UNRESTRICTED - SUPPLEMENTAL/CONCENTRATION GRANT ONLY

The Local Control Funding Formula includes a Supplemental grant that is legally unrestricted, but is intended to be spent to improve and increase services to low-income students, English learners, and foster youth. It is a portion of the Unrestricted General Fund.

	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	2026-27 Projected	2027-28 Projected
REVENUES					
LCFF Base					
Supplemental/Concentration	54,754,841	68,317,102	75,108,473	79,636,191	81,882,780
Federal					
Other State					
Other Local	241	7,891			
TOTAL REVENUES	54,755,082	68,324,993	75,108,473	79,636,191	81,882,780
EXPENSES					
Certificated Salaries	20,022,365	26,004,111	38,405,898	31,302,718	31,584,442
Classified Salaries	6,769,043	9,318,878	15,216,118	10,777,676	10,874,675
Employee Benefits	11,723,948	15,385,111	26,637,707	20,452,819	20,906,437
Books and Supplies	1,540,537	3,721,021	3,518,857	3,014,860	3,014,860
Services and Operating	4,261,733	7,339,675	9,487,435	7,283,400	7,283,400
Capital Outlay	59,686				
Other	1,799,291	3,125,501	5,437,409	4,245,978	4,294,503
TOTAL EXPENSES	46,176,602	64,894,297	98,703,424	77,077,451	77,958,317
OTHER FINANCING¹	(14,239)	63,617	0	0	0
INCREASE/(DECREASE)	8,564,241	3,494,313	(23,594,951)	2,558,740	3,924,463
BEGINNING BALANCE	14,344,764	22,909,005	26,403,318	2,808,367	5,367,107
ENDING BALANCE	22,909,005	26,403,318	2,808,367	5,367,107	9,291,570

¹Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

GENERAL FUND

RESTRICTED

The Restricted portion of the General Fund is used to account for ordinary activities that are funded with legally restricted revenues, for a very specific purpose. Such restricted funds include; Title I, Title II, IDEA (Special Education), and state lottery revenues.

	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	2026-27 Projected	2027-28 Projected
REVENUES					
LCFF Base	2,581,917	2,654,305	2,654,305	2,654,305	2,654,305
LCFF Supplemental					
Federal	88,485,517	54,962,988	35,144,536	34,125,974	33,856,936
Other State	113,555,222	101,222,438	106,109,849	105,338,947	106,185,365
Other Local	13,465,112	13,595,531	8,026,712	6,049,880	6,091,927
TOTAL REVENUES	218,087,767	172,435,262	151,935,402	148,169,106	148,788,533
EXPENSES					
Certificated Salaries	68,065,182	90,714,559	70,719,158	67,791,212	67,856,534
Classified Salaries	47,884,848	61,826,567	48,894,197	46,363,652	46,638,508
Employee Benefits	79,270,360	91,533,131	86,717,254	84,337,763	85,405,827
Books and Supplies	16,669,226	24,885,099	19,806,622	12,609,976	17,107,850
Services and Operating	30,100,771	54,032,648	26,037,292	22,830,833	23,112,335
Capital Outlay	4,977,166	5,959,291	730,054	430,054	374,161
Other	7,022,790	11,031,245	11,056,001	10,604,061	10,664,360
TOTAL EXPENSES	253,990,343	339,982,540	263,960,578	244,967,551	251,159,575
OTHER FINANCING¹	56,599,562	92,519,293	89,960,518	89,247,154	90,444,310
INCREASE/(DECREASE)	20,696,986	(75,027,985)	(22,064,658)	(7,551,291)	(11,926,732)
BEGINNING BALANCE	119,123,336	139,820,322	64,792,337	42,727,679	35,176,389
ENDING BALANCE	139,820,322	64,792,337	42,727,679	35,176,389	23,249,656

¹Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

SPECIAL REVENUE FUND

TOTAL

The Special Revenue Fund consists of seven independent sub-funds. Each has restricted revenues, is self-balancing according to GAAP and has the goal of being self-sustaining.

	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	2026-27 Projected	2027-28 Projected
REVENUES					
LCFF Base	3,372,114	3,350,845	3,415,812	3,529,332	3,650,042
LCFF Supplemental	0	0	0	0	0
Federal	31,595,088	33,825,628	30,394,763	30,121,901	29,767,974
Other State	26,267,134	22,670,465	22,025,768	21,950,534	22,120,073
Other Local	9,794,981	8,360,660	8,505,154	10,392,754	10,479,852
Transfers In	8,134,007	9,576,977	9,462,088	7,592,365	7,592,365
TOTAL REVENUES	79,163,324	77,784,575	73,803,585	73,586,886	73,610,306
EXPENSES					
Certificated Salaries	12,415,188	14,062,538	14,216,755	14,208,492	14,320,848
Classified Salaries	12,365,619	14,456,796	15,837,224	15,944,610	16,077,925
Employee Benefits	13,690,606	16,146,352	17,989,914	18,011,958	18,355,445
Books and Supplies	13,446,082	15,124,128	17,048,262	16,165,879	16,499,902
Services and Operating	6,738,321	12,411,352	7,163,859	6,827,814	6,827,964
Capital Outlay	2,049,369	4,604,393	1,000,000	1,000,000	1,000,000
Other Expenses	7,808,032	3,149,899	3,653,079	3,625,723	3,693,236
Transfers Out	1,186,407	874,689	812,071	821,731	831,681
TOTAL EXPENSES	69,699,623	80,830,147	77,721,164	76,606,208	77,607,001
INCREASE/(DECREASE)	9,463,702	(3,045,572)	(3,917,579)	(3,019,322)	(3,996,695)
BEGINNING BALANCE	29,238,111	38,701,812	35,656,240	31,738,661	28,719,339
ENDING BALANCE	38,701,812	35,656,240	31,738,661	28,719,339	24,722,645

SPECIAL REVENUE FUND

Associated Student Body

San Juan Unified School District has Associated Student Body (ASB) accounts at many of our sites. The district has fiduciary responsibility for ASBs, their budget and accounting records are included within district documents (budget and audit, etc.)

	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	2026-27 Projected	2027-28 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State					
Other Local	3,142,341	2,400,000	2,400,000	2,400,000	2,400,000
Transfers In					
TOTAL REVENUES	3,142,341	2,400,000	2,400,000	2,400,000	2,400,000
EXPENSES					
Certificated Salaries					
Classified Salaries					
Employee Benefits					
Books and Supplies	491,736	511,447	511,447	511,447	511,447
Services and Operating	2,550,526	1,888,553	1,888,553	1,888,553	1,888,553
Capital Outlay					
Other Expenses					
Transfers Out					
TOTAL EXPENSES	3,042,262	2,400,000	2,400,000	2,400,000	2,400,000
INCREASE/(DECREASE)	100,078	0	0	0	0
BEGINNING BALANCE	2,534,012	2,634,090	2,634,090	2,634,090	2,634,090
ENDING BALANCE	2,634,090	2,634,090	2,634,090	2,634,090	2,634,090

SPECIAL REVENUE FUND

CHARTER SCHOOLS

San Juan Unified School District charters a dependent schools; Choices.

The district has fiduciary responsibility for dependent charter schools, their budget and accounting records are included within district documents (budget and audit, etc.)

	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	2026-27 Projected	2027-28 Projected
REVENUES					
LCFF	3,372,114	3,350,845	3,415,812	3,529,332	3,650,042
Federal		0	0	0	0
Other State	317,390	401,525	381,680	386,819	392,770
Other Local	34,847	56,973	22,127	19,994	19,994
Transfers In					
TOTAL REVENUES	3,724,352	3,809,343	3,819,619	3,936,145	4,062,806
EXPENSES					
Certificated Salaries	1,627,976	1,681,880	1,678,411	1,660,092	1,660,296
Classified Salaries	252,014	266,060	263,093	261,248	261,248
Employee Benefits	972,833	1,015,013	985,495	1,002,076	1,009,528
Books and Supplies	53,233	62,418	34,626	37,500	37,500
Services and Operating	299,577	428,279	401,486	398,960	415,468
Capital Outlay					
Other Expenses	1,425	9,130	5,200	2,519	2,331
Transfers Out	272,043	296,500	322,000	331,660	341,610
TOTAL EXPENSES	3,479,101	3,759,280	3,690,311	3,694,056	3,727,981
INCREASE/(DECREASE)	245,251	50,063	129,308	242,089	334,825
BEGINNING BALANCE	927,556	1,172,806	1,222,869	1,352,177	1,594,267
ENDING BALANCE	1,172,806	1,222,869	1,352,177	1,594,267	1,929,092

SPECIAL REVENUE FUND

SPECIAL EDUCATION PASS-THROUGH

As the Administrative Unit (AU) of a regional Special Education Local Plan Area (SELPA), the district uses this fund to account for Special Education revenue passed through to other participating districts.

	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	2026-27 Projected	2027-28 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State	6,274,960	809,064	830,583	859,596	893,443
Other Local	190				
Transfers In					
TOTAL REVENUES	6,275,150	809,064	830,583	859,596	893,443
EXPENSES					
Certificated Salaries					
Classified Salaries					
Employee Benefits					
Books and Supplies					
Services and Operating					
Capital Outlay					
Other Expenses	6,274,960	809,064	830,583	859,596	893,443
Transfers Out					
TOTAL EXPENSES	6,274,960	809,064	830,583	859,596	893,443
INCREASE/(DECREASE)	190	0	0	0	0
BEGINNING BALANCE	0	190	190	190	190
ENDING BALANCE	190	190	190	190	190

SPECIAL REVENUE FUND

ADULT EDUCATION

The district serves nearly 4,000 students in adult education programs. This fund is used to account separately for the day-to-day operations of this program.

	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	2026-27 Projected	2027-28 Projected
REVENUES					
LCFF Base		0	0	0	0
LCFF Supplemental		0	0	0	0
Federal	437,566	398,195	398,195	398,195	398,195
Other State	4,329,193	3,804,492	4,091,725	3,860,850	3,860,850
Other Local	190,404	174,800	174,800	174,800	174,800
Transfers In					
TOTAL REVENUES	4,957,163	4,377,487	4,664,720	4,433,845	4,433,845
EXPENSES					
Certificated Salaries	1,304,286	1,355,931	1,354,863	1,265,478	1,276,084
Classified Salaries	478,228	467,336	552,308	557,279	562,294
Employee Benefits	865,190	925,765	1,023,948	1,032,895	1,052,724
Books and Supplies	96,585	120,905	143,533	55,524	54,910
Services and Operating	1,450,998	1,544,830	1,568,062	1,532,009	1,504,626
Capital Outlay		15,685	0	0	0
Other Expenses	76,715	107,223	114,366	101,647	101,647
Transfers Out	164,415				
TOTAL EXPENSES	4,436,416	4,537,675	4,757,080	4,544,832	4,552,285
INCREASE/(DECREASE)	520,747	(160,188)	(92,360)	(110,987)	(118,440)
BEGINNING BALANCE	1,950,262	2,471,009	2,310,821	2,218,461	2,107,474
ENDING BALANCE	2,471,009	2,310,821	2,218,461	2,107,474	1,989,034

SPECIAL REVENUE FUND

CHILD DEVELOPMENT

The district serves over 3,000 students in three programs; infant toddler, preschool, and after school programs. This fund is used to account separately for federal, state, and local revenues.

	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	2026-27 Projected	2027-28 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal	14,065,809	17,449,153	13,916,420	13,643,558	13,289,631
Other State	5,342,444	7,580,453	6,550,269	6,551,214	6,552,206
Other Local	5,747,483	4,707,892	4,681,537	4,711,508	4,726,508
Transfers In	4,045,005	5,592,365	5,592,365	5,592,365	5,592,365
TOTAL REVENUES	29,200,741	35,329,863	30,740,591	30,498,645	30,160,710
EXPENSES					
Certificated Salaries	9,482,925	11,024,727	11,183,481	11,282,922	11,384,468
Classified Salaries	5,194,385	5,934,531	6,403,654	6,434,909	6,490,519
Employee Benefits	8,086,339	9,424,546	10,644,083	10,553,712	10,780,211
Books and Supplies	742,370	1,149,222	1,555,456	888,383	869,414
Services and Operating	944,550	6,253,131	392,645	321,445	332,470
Capital Outlay					
Other Expenses	944,255	1,432,322	1,677,439	1,652,170	1,674,243
Transfers Out	749,948	578,189	490,071	490,071	490,071
TOTAL EXPENSES	26,144,773	35,796,668	32,346,829	31,623,612	32,021,396
INCREASE/(DECREASE)	3,055,968	(466,805)	(1,606,238)	(1,124,967)	(1,860,686)
BEGINNING BALANCE	7,116,341	10,172,310	9,705,505	8,099,267	6,974,299
ENDING BALANCE	10,172,310	9,705,505	8,099,267	6,974,299	5,113,614

SPECIAL REVENUE FUND

CAFETERIA

The district serves approximately 15,000 meals each school day. This fund is used to account separately for federal, state, and local resources to operate the child nutrition program. Principle revenues in this fund are federal and state child nutrition programs and local sales.

	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	2026-27 Projected	2027-28 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal	17,091,713	15,978,280	16,080,148	16,080,148	16,080,148
Other State	10,003,147	10,074,931	10,171,511	10,292,055	10,420,804
Other Local	513,315	830,995	1,036,690	2,896,452	2,968,550
Transfers In	2,089,002	1,984,612	1,869,723	0	0
TOTAL REVENUES	29,697,176	28,868,818	29,158,072	29,268,655	29,469,502
EXPENSES					
Certificated Salaries					
Classified Salaries	6,424,786	7,774,174	\$ 8,618,169	\$ 8,691,174	\$ 8,763,864
Employee Benefits	3,764,125	4,777,487	5,336,388	5,423,275	5,512,982
Books and Supplies	12,062,158	13,280,136	14,803,200	14,673,025	15,026,631
Services and Operating	911,106	1,501,182	1,496,847	1,496,847	1,496,847
Capital Outlay	583,468	0	0	0	
Other Expenses	510,678	792,160	1,025,491	1,009,791	1,021,572
Transfers Out					
TOTAL EXPENSES	24,256,321	28,125,139	31,280,095	31,294,112	31,821,896
INCREASE/(DECREASE)	5,440,855	743,679	(2,122,023)	(2,025,457)	(2,352,394)
BEGINNING BALANCE	13,371,627	18,812,482	19,556,161	17,434,138	15,408,681
ENDING BALANCE	18,812,482	19,556,161	17,434,138	15,408,681	13,056,287

SPECIAL REVENUE FUND

DEFERRED MAINTENANCE

This fund is used to account separately for the district deferred maintenance program. Funds may be expended for purposes such as the repair and replacement of major facility systems; plumbing, heating, cooling, electrical, roofing, etc.

	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	2026-27 Projected	2027-28 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State					
Other Local	166,402	190,000	190,000	190,000	190,000
Transfers In	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
TOTAL REVENUES	2,166,402	2,190,000	2,190,000	2,190,000	2,190,000
EXPENSES					
Certificated Salaries					
Classified Salaries	16,206	14,695	0	0	0
Employee Benefits	2,120	3,541	0	0	0
Books and Supplies		0	0	0	0
Services and Operating	581,564	795,377	1,416,266	1,190,000	1,190,000
Capital Outlay	1,465,900	4,588,708	1,000,000	1,000,000	1,000,000
Other Expenses					
Transfers Out					
TOTAL EXPENSES	2,065,789	5,402,321	2,416,266	2,190,000	2,190,000
INCREASE/(DECREASE)	100,612	(3,212,321)	(226,266)	0	0
BEGINNING BALANCE	3,338,312	3,438,925	226,604	338	338
ENDING BALANCE	3,438,925	226,604	338	338	338

CAPITAL PROJECTS FUND

TOTAL

The Capital Projects Fund includes four separate sub-funds, each accounting for the activities, expenditures, and financing of district capital improvement projects.

	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	2026-27 Projected	2027-28 Projected
REVENUES					
LCFF Base	0	0	0	0	0
LCFF Supplemental	0	0	0	0	0
Federal	0	0	0	0	0
Other State	914,764	30,534,275	4,626,380	4,626,380	4,626,380
Other Local	114,255,516	90,368,531	80,142,675	80,134,675	80,203,001
Transfers In	254,948,449	42,210,062	322,000	331,660	341,610
TOTAL REVENUES	370,118,729	163,112,868	85,091,055	85,092,715	85,170,991
EXPENSES					
Certificated Salaries	0	0	0	0	0
Classified Salaries	1,173,678	1,390,444	1,325,313	1,332,700	1,327,844
Employee Benefits	563,213	707,955	763,158	777,161	793,976
Books and Supplies	342,200	310,474	0	0	0
Services and Operating	9,289,718	(2,810,067)	1,705,316	696,118	698,118
Capital Outlay	142,424,923	81,427,507	0	0	0
Other Expenses	204,181,781	89,117,333	89,117,333	89,117,333	89,117,333
Transfers Out	6,258,360	41,915,062	0	0	0
TOTAL EXPENSES	364,233,873	212,058,708	92,911,120	91,923,312	91,937,271
INCREASE/(DECREASE)	5,884,856	(48,945,840)	(7,820,065)	(6,830,597)	(6,766,280)
BEGINNING BALANCE	208,824,222	214,709,077	165,763,237	157,943,172	151,112,575
ENDING BALANCE	214,709,077	165,763,237	157,943,172	151,112,575	144,346,295

CAPITAL PROJECTS FUND

BUILDING

This fund is used to account separately for proceeds from the sale of bonds authorized by Measures S (1998), J (2002), and N (2012). It may not be used for any other purpose.

	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	2026-27 Projected	2027-28 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State	3,625	1,811	1,504	1,504	1,504
Other Local	11,483,785	11,509,928	3,404,072	3,396,072	3,464,398
Transfers In	254,948,449	42,210,062	322,000	331,660	341,610
TOTAL REVENUES	266,435,859	53,721,801	3,727,576	3,729,236	3,807,512
EXPENSES					
Certificated Salaries					
Classified Salaries	1,173,678	1,390,444	1,325,313	1,332,700	1,327,844
Employee Benefits	563,213	707,955	763,158	777,161	793,976
Books and Supplies	342,200	310,474	0	0	0
Services and Operating	9,212,594	(2,875,067)	1,705,316	696,118	698,118
Capital Outlay	142,424,923	81,427,507			
Other Expenses	114,848,744	0	0	0	0
Transfers Out	6,000,000	16,007,474			
TOTAL EXPENSES	274,565,353	96,968,787	3,793,787	2,805,979	2,819,938
INCREASE/(DECREASE)	(8,129,494)	(43,246,986)	(66,211)	923,257	987,574
BEGINNING BALANCE	128,181,461	120,051,967	76,804,981	76,738,770	77,662,027
ENDING BALANCE	120,051,967	76,804,981	76,738,770	77,662,027	78,649,601

CAPITAL PROJECTS FUND

CAPITAL FACILITIES

Each year the district receives fees levied on developers or other agencies as a condition of approving a development within district boundaries. Funds must be spent on approved capital projects or for items specified in the agreements with developers.

	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	2026-27 Projected	2027-28 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State					
Other Local	1,741,980	2,120,000			
Transfers In					
TOTAL REVENUES	1,741,980	2,120,000	0	0	0
EXPENSES					
Certificated Salaries					
Classified Salaries					
Employee Benefits					
Books and Supplies					
Services and Operating	77,123	65,000			
Capital Outlay					
Other Expenses					
Transfers Out					
TOTAL EXPENSES	77,123	65,000	0	0	0
INCREASE/(DECREASE)	1,664,857	2,055,000	0	0	0
BEGINNING BALANCE	4,481,127	6,145,984	8,200,984	8,200,984	8,200,984
ENDING BALANCE	6,145,984	8,200,984	8,200,984	8,200,984	8,200,984

CAPITAL PROJECTS FUND

SPECIAL RESERVE - County School Facilities

The County Schools Facilities fund represents funds transferred from the State to the County for modernization projects under the School Facilities Program.

	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	2026-27 Projected	2027-28 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State	258,360	25,907,588			
Other Local					
Transfers In					
TOTAL REVENUES	258,360	25,907,588	0	0	0
EXPENSES					
Certificated Salaries					
Classified Salaries					
Employee Benefits					
Books and Supplies					
Services and Operating					
Capital Outlay					
Other Expenses					
Transfers Out	258,360	25,907,588			
TOTAL EXPENSES	258,360	25,907,588	0	0	0
INCREASE/(DECREASE)	0	0	0	0	0
BEGINNING BALANCE	0	0	0	0	0
ENDING BALANCE	0	0	0	0	0

CAPITAL PROJECTS FUND

BOND INTEREST AND REDEMPTION

This fund is used to account for the repayment of bonds issued by the district. The principle and interest on the bonds is paid by the county treasurer, from taxes levied by the county auditor-controller. The county auditor maintains control of this fund.

	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	2026-27 Projected	2027-28 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State	652,779	4,624,876	4,624,876	4,624,876	4,624,876
Other Local	101,029,752	76,738,603	76,738,603	76,738,603	76,738,603
Transfers In					
TOTAL REVENUES	101,682,530	81,363,479	81,363,479	81,363,479	81,363,479
EXPENSES					
Certificated Salaries					
Classified Salaries					
Employee Benefits					
Books and Supplies					
Services and Operating					
Capital Outlay					
Other Expenses	89,333,037	89,117,333	89,117,333	89,117,333	89,117,333
Transfers Out					
TOTAL EXPENSES	89,333,037	89,117,333	89,117,333	89,117,333	89,117,333
INCREASE/(DECREASE)	12,349,493	(7,753,854)	(7,753,854)	(7,753,854)	(7,753,854)
BEGINNING BALANCE	76,161,634	88,511,127	80,757,273	73,003,419	65,249,565
ENDING BALANCE	88,511,127	80,757,273	73,003,419	65,249,565	57,495,711

SELF INSURANCE FUND

TOTAL

This fund is used to separately account for the district self insured workers' compensation and vision insurance plans. Amounts contributed to this fund, from other funds, are lawfully restricted for insurance purposes.

	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	2026-27 Projected	2027-28 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State					
Other Local	27,834,823	27,050,450	27,050,450	27,670,156	27,330,893
Transfers In					
TOTAL REVENUES	27,834,823	27,050,450	27,050,450	27,670,156	27,330,893
EXPENSES					
Certificated Salaries					
Classified Salaries	453,284	460,889	456,329	460,436	464,580
Employee Benefits	322,483	362,533	280,368	284,813	289,383
Books and Supplies	21,025	25,051	25,051	25,000	25,000
Services and Operating	24,098,238	26,834,768	24,288,723	24,583,056	24,664,970
Capital Outlay					
Other Expenses					
Transfers Out					
TOTAL EXPENSES	24,895,029	27,683,241	25,050,471	25,353,305	25,443,933
OTHER FINANCING¹	0	0			0
INCREASE/(DECREASE)	2,939,793	(632,791)	1,999,979	2,316,851	1,886,960
BEGINNING BALANCE	47,860,852	50,800,646	50,167,855	52,167,834	54,484,685
ENDING BALANCE	50,800,646	50,167,855	52,167,834	54,484,685	56,371,645

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: 3738 Walnut Ave. Carmichael, CA 95608

Date: _____

Adoption Date: 6/24/25

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: _____

Title: _____

Public Hearing:

Place: 3738 Walnut Ave. Carmichael, CA 95608

Date: 6/10/2025

Time: 6:00

Contact person for additional information on the budget reports:

Name: Kristi Blandford

Title: Director of Fiscal Services

Telephone: (916) 971-7268

E-mail: kristi.blandford@sanjuan.edu

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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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
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X X n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:	X	
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
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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		487,293,253.00	2,654,305.00	489,947,558.00	506,040,439.00	2,654,305.00	508,694,744.00	3.8%
2) Federal Revenue	8100-8299		0.00	54,962,988.00	54,962,988.00	0.00	35,144,536.00	35,144,536.00	-36.1%
3) Other State Revenue	8300-8599		10,704,803.00	101,222,438.00	111,927,241.00	12,377,280.00	106,109,849.00	118,487,129.00	5.9%
4) Other Local Revenue	8600-8799		18,381,533.00	13,595,531.00	31,977,064.00	11,649,794.00	8,026,712.00	19,676,506.00	-38.5%
5) TOTAL, REVENUES			516,379,589.00	172,435,262.00	688,814,851.00	530,067,513.00	151,935,402.00	682,002,915.00	-1.0%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		200,826,873.00	90,714,559.00	291,541,432.00	228,296,004.00	70,719,158.00	299,015,162.00	2.6%
2) Classified Salaries	2000-2999		59,169,359.00	61,826,567.00	120,995,926.00	72,374,834.00	48,894,197.00	121,269,031.00	0.2%
3) Employee Benefits	3000-3999		116,048,727.00	91,533,131.00	207,581,858.00	140,725,951.00	86,717,254.00	227,443,205.00	9.6%
4) Books and Supplies	4000-4999		13,902,894.00	24,885,099.00	38,787,993.00	12,641,627.00	19,806,622.00	32,448,249.00	-16.3%
5) Services and Other Operating Expenditures	5000-5999		36,747,332.00	54,032,648.00	90,779,980.00	39,442,506.00	26,037,292.00	65,479,798.00	-27.9%
6) Capital Outlay	6000-6999		7,788,500.00	5,959,291.00	13,747,791.00	2,582,951.00	730,054.00	3,313,005.00	-75.9%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		1,242,993.00	115,104.00	1,358,097.00	1,282,784.00	115,104.00	1,397,888.00	2.9%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(13,256,976.00)	10,916,141.00	(2,340,835.00)	(13,763,393.00)	10,940,897.00	(2,822,496.00)	20.6%
9) TOTAL, EXPENDITURES			422,469,702.00	339,982,540.00	762,452,242.00	483,583,264.00	263,960,578.00	747,543,842.00	-2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			93,909,887.00	(167,547,278.00)	(73,637,391.00)	46,484,249.00	(112,025,176.00)	(65,540,927.00)	-11.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		1,500.00	0.00	1,500.00	0.00	0.00	0.00	-100.0%
b) Transfers Out	7600-7629		23,311.00	8,975,477.00	8,998,788.00	0.00	8,972,017.00	8,972,017.00	-0.3%
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		(101,494,770.00)	101,494,770.00	0.00	(98,932,535.00)	98,932,535.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(101,516,581.00)	92,519,293.00	(8,997,288.00)	(98,932,535.00)	89,960,518.00	(8,972,017.00)	-0.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,606,694.00)	(75,027,985.00)	(82,634,679.00)	(52,448,286.00)	(22,064,658.00)	(74,512,944.00)	-9.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		187,502,646.00	139,820,323.00	327,322,969.00	179,895,952.00	64,792,338.00	244,688,290.00	-25.2%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			187,502,646.00	139,820,323.00	327,322,969.00	179,895,952.00	64,792,338.00	244,688,290.00	-25.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			187,502,646.00	139,820,323.00	327,322,969.00	179,895,952.00	64,792,338.00	244,688,290.00	-25.2%
2) Ending Balance, June 30 (E + F1e)			179,895,952.00	64,792,338.00	244,688,290.00	127,447,666.00	42,727,680.00	170,175,346.00	-30.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	205,000.00	0.00	205,000.00	205,000.00	0.00	205,000.00	0.0%
Stores		9712	92,094.28	0.00	92,094.28	92,094.28	0.00	92,094.28	0.0%
Prepaid Items		9713	706,793.28	0.00	706,793.28	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	64,792,338.00	64,792,338.00	0.00	42,727,680.00	42,727,680.00	-34.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	51,036,109.63	0.00	51,036,109.63	19,158,205.63	0.00	19,158,205.63	-62.5%
Bus Replacement Plan	0000	9760	6,889,686.57		6,889,686.57			0.00	
Technology Device Refresh and Enhancements	0000	9760	7,568,664.06		7,568,664.06			0.00	
Textbook Adoptions	0000	9760	10,000,000.00		10,000,000.00			0.00	
Carry over of Unspent Supplemental Grants	0000	9760	193,752.00		193,752.00			0.00	
One-Year Extension of LREBG Actions	0000	9760	25,384,007.00		25,384,007.00			0.00	
Supports for Newcomer Students	0000	9760	1,000,000.00		1,000,000.00			0.00	
Bus Replacement Plan	0000	9760			0.00	4,306,735.57		4,306,735.57	
Technology Device Refresh and Enhancements	0000	9760			0.00	7,568,664.06		7,568,664.06	
Carry over of Unspent Supplemental and Concentration Grants	0000	9760			0.00	193,752.00		193,752.00	
Textbook Adoptions	0000	9760			0.00	7,089,054.00		7,089,054.00	
d) Assigned									
Other Assignments		9780	10,699,414.61	0.00	10,699,414.61	13,314,029.55	0.00	13,314,029.55	24.4%
ERP Implementation	0000	9780	699,414.61		699,414.61			0.00	
Contingency for Federal Funds	0000	9780	10,000,000.00		10,000,000.00			0.00	
ERP Implementation	0000	9780			0.00	699,414.61		699,414.61	
Additional Unspent Supplemental and Concentration Grants	0000	9780			0.00	2,614,614.94		2,614,614.94	
Contingency for Federal Funds	0000	9780			0.00	10,000,000.00		10,000,000.00	
e) Unassigned/Unappropriated									

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)	
Reserve for Economic Uncertainties		9789	15,429,020.60	0.00	15,429,020.60	15,130,317.20	0.00	15,130,317.20	-1.9%
Unassigned/Unappropriated Amount		9790	101,727,519.60	0.00	101,727,519.60	79,548,019.34	0.00	79,548,019.34	-21.8%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	222,763,759.16	14,281,466.19	237,045,225.35				
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	205,000.00	0.00	205,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	2,954,802.54	1,567,576.83	4,522,379.37				
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	92,094.28	0.00	92,094.28				
7) Prepaid Expenditures		9330	706,793.28	0.00	706,793.28				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			226,722,449.26	15,849,043.02	242,571,492.28				
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	15,417,476.56	226,150.99	15,643,627.55				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	17,645.77	1,433,586.06	1,451,231.83				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	127,419.36	127,419.36				
6) TOTAL, LIABILITIES			15,435,122.33	1,787,156.41	17,222,278.74				
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									

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)	
(G10 + H2) - (I6 + J2)			211,287,326.93	14,061,886.61	225,349,213.54				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	300,897,266.00	0.00	300,897,266.00	317,900,724.00	0.00	317,900,724.00	5.7%
Education Protection Account State Aid - Current Year		8012	73,726,759.00	0.00	73,726,759.00	75,720,913.00	0.00	75,720,913.00	2.7%
State Aid - Prior Years		8019	121,169.00	0.00	121,169.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	785,513.00	0.00	785,513.00	785,513.00	0.00	785,513.00	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	120,675,380.00	0.00	120,675,380.00	120,675,380.00	0.00	120,675,380.00	0.0%
Unsecured Roll Taxes		8042	4,328,855.00	0.00	4,328,855.00	4,328,855.00	0.00	4,328,855.00	0.0%
Prior Years' Taxes		8043	1,490,345.00	0.00	1,490,345.00	1,490,345.00	0.00	1,490,345.00	0.0%
Supplemental Taxes		8044	2,442,768.00	0.00	2,442,768.00	2,442,768.00	0.00	2,442,768.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	19,721,525.00	0.00	19,721,525.00	19,721,525.00	0.00	19,721,525.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	274,972.00	0.00	274,972.00	274,972.00	0.00	274,972.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	16,590.00	0.00	16,590.00	16,590.00	0.00	16,590.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(8,295.00)	0.00	(8,295.00)	(8,295.00)	0.00	(8,295.00)	0.0%
Subtotal, LCFF Sources			524,472,847.00	0.00	524,472,847.00	543,349,290.00	0.00	543,349,290.00	3.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	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	(37,179,594.00)	0.00	(37,179,594.00)	(37,308,851.00)	0.00	(37,308,851.00)	0.3%
Property Taxes Transfers		8097	0.00	2,654,305.00	2,654,305.00	0.00	2,654,305.00	2,654,305.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			487,293,253.00	2,654,305.00	489,947,558.00	506,040,439.00	2,654,305.00	508,694,744.00	3.8%
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	10,112,903.00	10,112,903.00	0.00	10,021,892.00	10,021,892.00	-0.9%

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)	
Special Education Discretionary Grants		8182	0.00	1,086,718.00	1,086,718.00	0.00	1,084,003.00	1,084,003.00	-0.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		17,785,757.00	17,785,757.00		17,032,541.00	17,032,541.00	-4.2%
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		2,330,281.00	2,330,281.00		2,296,088.00	2,296,088.00	-1.5%
Title III, Immigrant Student Program	4201	8290		455,236.00	455,236.00		505,345.00	505,345.00	11.0%
Title III, English Learner Program	4203	8290		1,183,287.00	1,183,287.00		966,585.00	966,585.00	-18.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		3,294,780.00	3,294,780.00		2,658,004.00	2,658,004.00	-19.3%
Career and Technical Education	3500-3599	8290		489,549.00	489,549.00		489,549.00	489,549.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	18,224,477.00	18,224,477.00	0.00	90,529.00	90,529.00	-99.5%
TOTAL, FEDERAL REVENUE			0.00	54,962,988.00	54,962,988.00	0.00	35,144,536.00	35,144,536.00	-36.1%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		33,805,121.00	33,805,121.00		34,836,904.00	34,836,904.00	3.1%
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	160,000.00	160,000.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	1,743,980.00	0.00	1,743,980.00	1,827,952.00	0.00	1,827,952.00	4.8%
Lottery - Unrestricted and Instructional Materials		8560	7,795,876.00	3,560,539.00	11,356,415.00	7,305,877.00	3,136,554.00	10,442,431.00	-8.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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		13,148,708.00	13,148,708.00		17,453,460.00	17,453,460.00	32.7%
After School Education and Safety (ASES)	6010	8590		5,183,200.00	5,183,200.00		4,028,649.00	4,028,649.00	-22.3%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		341,932.00	341,932.00		169,926.00	169,926.00	-50.3%
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		2,086,780.00	2,086,780.00		1,923,854.00	1,923,854.00	-7.8%
Arts and Music in Schools (Prop 28)	6770	8590		5,726,457.00	5,726,457.00		5,852,611.00	5,852,611.00	2.2%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,164,947.00	37,209,701.00	38,374,648.00	3,243,451.00	38,707,891.00	41,951,342.00	9.3%
TOTAL, OTHER STATE REVENUE			10,704,803.00	101,222,438.00	111,927,241.00	12,377,280.00	106,109,849.00	118,487,129.00	5.9%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,625,000.00	0.00	10,625,000.00	8,400,000.00	0.00	8,400,000.00	-20.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,488,329.00	117,965.00	1,606,294.00	1,543,915.00	117,885.00	1,661,800.00	3.5%
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	1,103,746.00	1,103,746.00	0.00	950,521.00	950,521.00	-13.9%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	8,295.00	0.00	8,295.00	8,295.00	0.00	8,295.00	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	6,259,909.00	11,901,501.00	18,161,410.00	1,697,584.00	6,485,987.00	8,183,571.00	-54.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		472,319.00	472,319.00		472,319.00	472,319.00	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			18,381,533.00	13,595,531.00	31,977,064.00	11,649,794.00	8,026,712.00	19,676,506.00	-38.5%
TOTAL, REVENUES			516,379,589.00	172,435,262.00	688,814,851.00	530,067,513.00	151,935,402.00	682,002,915.00	-1.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	163,334,341.00	60,897,283.00	224,231,624.00	187,129,752.00	50,462,013.00	237,591,765.00	6.0%

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)	
Certificated Pupil Support Salaries		1200	11,839,782.00	8,538,882.00	20,378,664.00	12,980,666.00	8,050,668.00	21,031,334.00	3.2%
Certificated Supervisors' and Administrators' Salaries		1300	20,546,828.00	6,229,137.00	26,775,965.00	22,485,209.00	5,571,168.00	28,056,377.00	4.8%
Other Certificated Salaries		1900	5,105,922.00	15,049,257.00	20,155,179.00	5,700,377.00	6,635,309.00	12,335,686.00	-38.8%
TOTAL, CERTIFICATED SALARIES			200,826,873.00	90,714,559.00	291,541,432.00	228,296,004.00	70,719,158.00	299,015,162.00	2.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,878,304.00	24,089,484.00	26,967,788.00	11,790,571.00	20,713,610.00	32,504,181.00	20.5%
Classified Support Salaries		2200	26,129,063.00	16,887,978.00	43,017,041.00	28,372,377.00	17,483,137.00	45,855,514.00	6.6%
Classified Supervisors' and Administrators' Salaries		2300	7,065,166.00	5,378,058.00	12,443,224.00	7,736,169.00	5,168,264.00	12,904,433.00	3.7%
Clerical, Technical and Office Salaries		2400	21,059,821.00	2,634,801.00	23,694,622.00	22,122,791.00	2,589,526.00	24,712,317.00	4.3%
Other Classified Salaries		2900	2,037,005.00	12,836,246.00	14,873,251.00	2,352,926.00	2,939,660.00	5,292,586.00	-64.4%
TOTAL, CLASSIFIED SALARIES			59,169,359.00	61,826,567.00	120,995,926.00	72,374,834.00	48,894,197.00	121,269,031.00	0.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	36,965,629.00	36,719,754.00	73,685,383.00	42,457,905.00	35,837,442.00	78,295,347.00	6.3%
PERS		3201-3202	15,642,870.00	15,261,798.00	30,904,668.00	19,373,114.00	13,904,658.00	33,277,772.00	7.7%
OASDI/Medicare/Alternative		3301-3302	7,402,029.00	6,287,091.00	13,689,120.00	8,863,907.00	4,952,192.00	13,816,099.00	0.9%
Health and Welfare Benefits		3401-3402	42,322,970.00	24,765,124.00	67,088,094.00	54,070,946.00	25,232,833.00	79,303,779.00	18.2%
Unemployment Insurance		3501-3502	126,311.00	74,279.00	200,590.00	147,073.00	58,399.00	205,472.00	2.4%
Workers' Compensation		3601-3602	4,644,129.00	2,446,777.00	7,090,906.00	5,399,962.00	2,141,686.00	7,541,648.00	6.4%
OPEB, Allocated		3701-3702	5,317,941.00	3,709,324.00	9,027,265.00	6,245,601.00	2,908,004.00	9,153,605.00	1.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,626,848.00	2,268,984.00	5,895,832.00	4,167,443.00	1,682,040.00	5,849,483.00	-0.8%
TOTAL, EMPLOYEE BENEFITS			116,048,727.00	91,533,131.00	207,581,858.00	140,725,951.00	86,717,254.00	227,443,205.00	9.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	803,919.00	4,774,774.00	5,578,693.00	2,000,000.00	3,719,829.00	5,719,829.00	2.5%
Books and Other Reference Materials		4200	454,629.00	778,933.00	1,233,562.00	583,393.00	1,030,367.00	1,613,760.00	30.8%
Materials and Supplies		4300	8,628,011.00	13,741,735.00	22,369,746.00	8,443,705.00	12,057,769.00	20,501,474.00	-8.4%
Noncapitalized Equipment		4400	4,016,335.00	4,829,830.00	8,846,165.00	1,614,529.00	2,998,657.00	4,613,186.00	-47.9%
Food		4700	0.00	759,827.00	759,827.00	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			13,902,894.00	24,885,099.00	38,787,993.00	12,641,627.00	19,806,622.00	32,448,249.00	-16.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	40,326,108.00	40,326,108.00	0.00	18,332,156.00	18,332,156.00	-54.5%
Travel and Conferences		5200	1,018,456.00	1,129,813.00	2,148,269.00	1,105,071.00	747,676.00	1,852,747.00	-13.8%
Dues and Memberships		5300	321,630.00	156,672.00	478,302.00	334,775.00	37,094.00	371,869.00	-22.3%
Insurance		5400 - 5450	5,230,322.00	0.00	5,230,322.00	6,002,895.00	0.00	6,002,895.00	14.8%

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)	
Operations and Housekeeping Services		5500	10,581,074.00	0.00	10,581,074.00	11,035,244.00	0.00	11,035,244.00	4.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,401,274.00	632,542.00	2,033,816.00	1,300,075.00	605,321.00	1,905,396.00	-6.3%
Transfers of Direct Costs		5710	(461,898.00)	461,898.00	0.00	(284,230.00)	284,230.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,523,656.00)	(4,541,208.00)	(6,064,864.00)	(1,574,292.00)	(4,955,410.00)	(6,529,702.00)	7.7%
Professional/Consulting Services and Operating Expenditures		5800	18,448,543.00	15,668,446.00	34,116,989.00	19,800,311.00	10,783,691.00	30,584,002.00	-10.4%
Communications		5900	1,731,587.00	198,377.00	1,929,964.00	1,722,657.00	202,534.00	1,925,191.00	-0.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			36,747,332.00	54,032,648.00	90,779,980.00	39,442,506.00	26,037,292.00	65,479,798.00	-27.9%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	3,396,212.00	3,396,212.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	7,788,500.00	1,838,079.00	9,626,579.00	2,582,951.00	730,054.00	3,313,005.00	-65.6%
Equipment Replacement		6500	0.00	725,000.00	725,000.00	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,788,500.00	5,959,291.00	13,747,791.00	2,582,951.00	730,054.00	3,313,005.00	-75.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	115,104.00	115,104.00	0.00	115,104.00	115,104.00	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	1,242,993.00	0.00	1,242,993.00	1,282,784.00	0.00	1,282,784.00	3.2%
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%

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)	
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)			1,242,993.00	115,104.00	1,358,097.00	1,282,784.00	115,104.00	1,397,888.00	2.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(10,916,141.00)	10,916,141.00	0.00	(10,940,897.00)	10,940,897.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,340,835.00)	0.00	(2,340,835.00)	(2,822,496.00)	0.00	(2,822,496.00)	20.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(13,256,976.00)	10,916,141.00	(2,340,835.00)	(13,763,393.00)	10,940,897.00	(2,822,496.00)	20.6%
TOTAL, EXPENDITURES			422,469,702.00	339,982,540.00	762,452,242.00	483,583,264.00	263,960,578.00	747,543,842.00	-2.0%
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	1,500.00	0.00	1,500.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,500.00	0.00	1,500.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	23,311.00	8,975,477.00	8,998,788.00	0.00	8,972,017.00	8,972,017.00	-0.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			23,311.00	8,975,477.00	8,998,788.00	0.00	8,972,017.00	8,972,017.00	-0.3%
OTHER SOURCES/USES									
SOURCES									

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)	
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									
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	(101,562,126.00)	101,562,126.00	0.00	(98,932,535.00)	98,932,535.00	0.00	0.0%
Contributions from Restricted Revenues		8990	67,356.00	(67,356.00)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(101,494,770.00)	101,494,770.00	0.00	(98,932,535.00)	98,932,535.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(101,516,581.00)	92,519,293.00	(8,997,288.00)	(98,932,535.00)	89,960,518.00	(8,972,017.00)	-0.3%

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	487,293,253.00	2,654,305.00	489,947,558.00	506,040,439.00	2,654,305.00	508,694,744.00	3.8%
2) Federal Revenue		8100-8299	0.00	54,962,988.00	54,962,988.00	0.00	35,144,536.00	35,144,536.00	-36.1%
3) Other State Revenue		8300-8599	10,704,803.00	101,222,438.00	111,927,241.00	12,377,280.00	106,109,849.00	118,487,129.00	5.9%
4) Other Local Revenue		8600-8799	18,381,533.00	13,595,531.00	31,977,064.00	11,649,794.00	8,026,712.00	19,676,506.00	-38.5%
5) TOTAL, REVENUES			516,379,589.00	172,435,262.00	688,814,851.00	530,067,513.00	151,935,402.00	682,002,915.00	-1.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	241,253,821.00	203,063,214.00	444,317,035.00	295,470,055.00	160,009,368.00	455,479,423.00	2.5%
2) Instruction - Related Services	2000-2999		65,850,797.00	51,449,377.00	117,300,174.00	71,214,610.00	44,669,435.00	115,884,045.00	-1.2%
3) Pupil Services	3000-3999		42,580,079.00	30,215,879.00	72,795,958.00	43,045,496.00	24,496,530.00	67,542,026.00	-7.2%
4) Ancillary Services	4000-4999		4,966,593.00	2,333,239.00	7,299,832.00	4,390,475.00	1,855,946.00	6,246,421.00	-14.4%
5) Community Services	5000-5999		0.00	35,205.00	35,205.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	1,861.00	1,861.00	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		26,211,419.00	30,421,387.00	56,632,806.00	25,745,225.00	13,342,688.00	39,087,913.00	-31.0%
8) Plant Services	8000-8999		40,364,000.00	22,347,274.00	62,711,274.00	42,434,619.00	19,471,507.00	61,906,126.00	-1.3%
9) Other Outgo	9000-9999		1,242,993.00	115,104.00	1,358,097.00	1,282,784.00	115,104.00	1,397,888.00	2.9%
10) TOTAL, EXPENDITURES			422,469,702.00	339,982,540.00	762,452,242.00	483,583,264.00	263,960,578.00	747,543,842.00	-2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			93,909,887.00	(167,547,278.00)	(73,637,391.00)	46,484,249.00	(112,025,176.00)	(65,540,927.00)	-11.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,500.00	0.00	1,500.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	23,311.00	8,975,477.00	8,998,788.00	0.00	8,972,017.00	8,972,017.00	-0.3%
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	(101,494,770.00)	101,494,770.00	0.00	(98,932,535.00)	98,932,535.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(101,516,581.00)	92,519,293.00	(8,997,288.00)	(98,932,535.00)	89,960,518.00	(8,972,017.00)	-0.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,606,694.00)	(75,027,985.00)	(82,634,679.00)	(52,448,286.00)	(22,064,658.00)	(74,512,944.00)	-9.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	187,502,646.00	139,820,323.00	327,322,969.00	179,895,952.00	64,792,338.00	244,688,290.00	-25.2%

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

Description			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			187,502,646.00	139,820,323.00	327,322,969.00	179,895,952.00	64,792,338.00	244,688,290.00	-25.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			187,502,646.00	139,820,323.00	327,322,969.00	179,895,952.00	64,792,338.00	244,688,290.00	-25.2%
2) Ending Balance, June 30 (E + F1e)			179,895,952.00	64,792,338.00	244,688,290.00	127,447,666.00	42,727,680.00	170,175,346.00	-30.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	205,000.00	0.00	205,000.00	205,000.00	0.00	205,000.00	0.0%
Stores		9712	92,094.28	0.00	92,094.28	92,094.28	0.00	92,094.28	0.0%
Prepaid Items		9713	706,793.28	0.00	706,793.28	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	64,792,338.00	64,792,338.00	0.00	42,727,680.00	42,727,680.00	-34.1%
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	51,036,109.63	0.00	51,036,109.63	19,158,205.63	0.00	19,158,205.63	-62.5%
Bus Replacement Plan	0000	9760	6,889,686.57		6,889,686.57			0.00	
Technology Device Refresh and Enhancements	0000	9760	7,568,664.06		7,568,664.06			0.00	
Textbook Adoptions	0000	9760	10,000,000.00		10,000,000.00			0.00	
Carryover of Unspent Supplemental Grants	0000	9760	193,752.00		193,752.00			0.00	
One-Year Extension of LREBG Actions	0000	9760	25,384,007.00		25,384,007.00			0.00	
Supports for Newcomer Students	0000	9760	1,000,000.00		1,000,000.00			0.00	
Bus Replacement Plan	0000	9760			0.00	4,306,735.57		4,306,735.57	
Technology Device Refresh and Enhancements	0000	9760			0.00	7,568,664.06		7,568,664.06	
Carryover of Unspent Supplemental and Concentration Grants	0000	9760			0.00	193,752.00		193,752.00	
Textbook Adoptions	0000	9760			0.00	7,089,054.00		7,089,054.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	10,699,414.61	0.00	10,699,414.61	13,314,029.55	0.00	13,314,029.55	24.4%
ERP Implementation	0000	9780	699,414.61		699,414.61			0.00	
Contingency for Federal Funds	0000	9780	10,000,000.00		10,000,000.00			0.00	
ERP Implementation	0000	9780			0.00	699,414.61		699,414.61	
Additional Unspent Supplemental and Concentration Grants	0000	9780			0.00	2,614,614.94		2,614,614.94	
Contingency for Federal Funds	0000	9780			0.00	10,000,000.00		10,000,000.00	

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)	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	15,429,020.60	0.00	15,429,020.60	15,130,317.20	0.00	15,130,317.20	-1.9%
Unassigned/Unappropriated Amount		9790	101,727,519.60	0.00	101,727,519.60	79,548,019.34	0.00	79,548,019.34	-21.8%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	16,543,625.00	10,798,266.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	160,831.00	321,662.00
6211	Literacy Coaches and Reading Specialists Grant Program	1,167,592.00	612,253.00
6266	Educator Effectiveness, FY 2021-22	3,360,778.00	51,929.00
6318	Antibias Education Grant	109,804.00	0.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	7,027,577.00	864,702.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	81,342.00	81,342.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	2,244,103.00	2,244,103.00
7085	Learning Communities for School Success Program	983,360.00	1.00
7311	Classified School Employee Professional Development Block Grant	190,748.00	190,748.00
7399	LCFF Equity Multiplier	8,055,373.00	7,095,959.00
7412	A-G Access/Success Grant	68,997.00	0.00
7810	Other Restricted State	313,592.00	233,795.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	5,781,706.00	5,988,223.00
9010	Other Restricted Local	18,702,910.00	14,244,697.00
Total, Restricted Balance		64,792,338.00	42,727,680.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,400,000.00	2,400,000.00	0.0%
5) TOTAL, REVENUES			2,400,000.00	2,400,000.00	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	511,447.00	511,447.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,888,553.00	1,888,553.00	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			2,400,000.00	2,400,000.00	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	2,634,090.00	2,634,090.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,634,090.00	2,634,090.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,634,090.00	2,634,090.00	0.0%
2) Ending Balance, June 30 (E + F1e)			2,634,090.00	2,634,090.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,634,090.00	2,634,090.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	100,078.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,534,011.66		
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			2,634,090.09		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			2,634,090.09		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	1,049,745.00	1,049,745.00	0.0%
Interest		8660	704.00	704.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	1,349,551.00	1,349,551.00	0.0%
TOTAL, REVENUES			2,400,000.00	2,400,000.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	466,239.00	466,239.00	0.0%
Noncapitalized Equipment		4400	45,208.00	45,208.00	0.0%
TOTAL, BOOKS AND SUPPLIES			511,447.00	511,447.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	62,390.00	62,390.00	0.0%
Insurance		5400-5450	259.00	259.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	259.00	259.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,825,645.00	1,825,645.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,888,553.00	1,888,553.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,400,000.00	2,400,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,400,000.00	2,400,000.00	0.0%
5) TOTAL, REVENUES			2,400,000.00	2,400,000.00	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		2,400,000.00	2,400,000.00	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			2,400,000.00	2,400,000.00	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	2,634,090.00	2,634,090.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,634,090.00	2,634,090.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,634,090.00	2,634,090.00	0.0%
2) Ending Balance, June 30 (E + F1e)			2,634,090.00	2,634,090.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,634,090.00	2,634,090.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
8210	Student Activity Funds	2,634,090.00	2,634,090.00
Total, Restricted Balance		2,634,090.00	2,634,090.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,350,845.00	3,415,812.00	1.9%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	401,525.00	381,680.00	-4.9%
4) Other Local Revenue		8600-8799	56,973.00	22,127.00	-61.2%
5) TOTAL, REVENUES			3,809,343.00	3,819,619.00	0.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,681,880.00	1,678,411.00	-0.2%
2) Classified Salaries		2000-2999	266,060.00	263,093.00	-1.1%
3) Employee Benefits		3000-3999	1,015,013.00	985,495.00	-2.9%
4) Books and Supplies		4000-4999	62,418.00	34,626.00	-44.5%
5) Services and Other Operating Expenditures		5000-5999	428,279.00	401,486.00	-6.3%
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	9,130.00	5,200.00	-43.0%
9) TOTAL, EXPENDITURES			3,462,780.00	3,368,311.00	-2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			346,563.00	451,308.00	30.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	296,500.00	322,000.00	8.6%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(296,500.00)	(322,000.00)	8.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			50,063.00	129,308.00	158.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,172,806.00	1,222,869.00	4.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,172,806.00	1,222,869.00	4.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,172,806.00	1,222,869.00	4.3%
2) Ending Balance, June 30 (E + F1e)			1,222,869.00	1,352,177.00	10.6%
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	347,610.00	277,597.00	-20.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	875,259.00	1,074,580.00	22.8%
Reserve for Economic Uncertainties	0000	9780	175,052.00		
LCFF	0000	9780	700,207.00		
Reserve for Economic Uncertainties	0000	9780		214,916.00	
LCFF	0000	9780		859,664.00	
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	935,472.80		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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	17,725.10		
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			953,197.90		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			953,197.90		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	1,967,221.00	2,023,630.00	2.9%
Education Protection Account State Aid - Current Year		8012	592,554.00	606,182.00	2.3%
State Aid - Prior Years		8019	1,050.00	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	790,020.00	786,000.00	-0.5%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,350,845.00	3,415,812.00	1.9%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	131,897.00	135,405.00	2.7%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	11,855.00	11,842.00	-0.1%
Lottery - Unrestricted and Instructional Materials		8560	70,985.00	68,885.00	-3.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	38,076.00	38,076.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	148,712.00	127,472.00	-14.3%
TOTAL, OTHER STATE REVENUE			401,525.00	381,680.00	-4.9%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	30,000.00	13,000.00	-56.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	24,840.00	6,994.00	-71.8%
All Other Local Revenue		8699	2,133.00	2,133.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			56,973.00	22,127.00	-61.2%
TOTAL, REVENUES			3,809,343.00	3,819,619.00	0.3%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	1,277,239.00	1,270,496.00	-0.5%
Certificated Pupil Support Salaries		1200	93,530.00	88,537.00	-5.3%
Certificated Supervisors' and Administrators' Salaries		1300	290,677.00	293,836.00	1.1%
Other Certificated Salaries		1900	20,434.00	25,542.00	25.0%
TOTAL, CERTIFICATED SALARIES			1,681,880.00	1,678,411.00	-0.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	138,079.00	142,454.00	3.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	127,981.00	120,639.00	-5.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			266,060.00	263,093.00	-1.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	386,513.00	354,007.00	-8.4%
PERS		3201-3202	145,859.00	146,600.00	0.5%
OASDI/Medicare/Alternative		3301-3302	59,025.00	60,083.00	1.8%
Health and Welfare Benefits		3401-3402	340,717.00	343,868.00	0.9%
Unemployment Insurance		3501-3502	942.00	937.00	-0.5%
Workers' Compensation		3601-3602	34,924.00	34,812.00	-0.3%
OPEB, Allocated		3701-3702	7,881.00	7,277.00	-7.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	39,152.00	37,911.00	-3.2%
TOTAL, EMPLOYEE BENEFITS			1,015,013.00	985,495.00	-2.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	3,177.00	6,000.00	88.9%
Materials and Supplies		4300	51,922.00	27,500.00	-47.0%
Noncapitalized Equipment		4400	7,319.00	1,126.00	-84.6%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			62,418.00	34,626.00	-44.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,253.00	4,000.00	-56.8%
Dues and Memberships		5300	10,439.00	15,614.00	49.6%
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	1,000.00	1,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	177,540.00	184,000.00	3.6%
Professional/Consulting Services and Operating Expenditures		5800	229,547.00	196,372.00	-14.5%
Communications		5900	500.00	500.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			428,279.00	401,486.00	-6.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	9,130.00	5,200.00	-43.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			9,130.00	5,200.00	-43.0%
TOTAL, EXPENDITURES			3,462,780.00	3,368,311.00	-2.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	296,500.00	322,000.00	8.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			296,500.00	322,000.00	8.6%
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)			(296,500.00)	(322,000.00)	8.6%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,350,845.00	3,415,812.00	1.9%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	401,525.00	381,680.00	-4.9%
4) Other Local Revenue		8600-8799	56,973.00	22,127.00	-61.2%
5) TOTAL, REVENUES			3,809,343.00	3,819,619.00	0.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,152,474.00	2,142,750.00	-0.5%
2) Instruction - Related Services	2000-2999		955,537.00	938,469.00	-1.8%
3) Pupil Services	3000-3999		126,931.00	90,471.00	-28.7%
4) Ancillary Services	4000-4999		10,593.00	10,849.00	2.4%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		36,057.00	0.00	-100.0%
7) General Administration	7000-7999		180,730.00	185,200.00	2.5%
8) Plant Services	8000-8999		458.00	572.00	24.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,462,780.00	3,368,311.00	-2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			346,563.00	451,308.00	30.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	296,500.00	322,000.00	8.6%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(296,500.00)	(322,000.00)	8.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			50,063.00	129,308.00	158.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,172,806.00	1,222,869.00	4.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,172,806.00	1,222,869.00	4.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,172,806.00	1,222,869.00	4.3%
2) Ending Balance, June 30 (E + F1e)			1,222,869.00	1,352,177.00	10.6%
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	347,610.00	277,597.00	-20.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	875,259.00	1,074,580.00	22.8%
Reserve for Economic Uncertainties	0000	9780	175,052.00		
LCFF	0000	9780	700,207.00		
Reserve for Economic Uncertainties	0000	9780		214,916.00	
LCFF	0000	9780		859,664.00	
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
6266	Educator Effectiveness, FY 2021-22	5,034.00	5,034.00
6300	Lottery: Instructional Materials	44,412.00	58,002.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	35,591.00	5,634.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	28,616.00	24,907.00
7435	Learning Recovery Emergency Block Grant	128,580.00	71,649.00
7810	Other Restricted State	1,657.00	1,657.00
9010	Other Restricted Local	103,720.00	110,714.00
Total, Restricted Balance		347,610.00	277,597.00

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	809,064.00	830,583.00	2.7%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			809,064.00	830,583.00	2.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	809,064.00	830,583.00	2.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			809,064.00	830,583.00	2.7%
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	190.00	190.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			190.00	190.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			190.00	190.00	0.0%
2) Ending Balance, June 30 (E + F1e)			190.00	190.00	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	190.00	190.00	0.0%
Reserve for Fair Market Value Cash	0000	9780	190.00		
Reserve for Fair Market Value Cash	0000	9780		190.00	
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	189.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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			189.72		
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)			189.72		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	809,064.00	830,583.00	2.7%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			809,064.00	830,583.00	2.7%
OTHER LOCAL REVENUE					
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					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			809,064.00	830,583.00	2.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					

Description	Resource Codes	Object Codes	2024-25		2025-26 Budget	Percent Difference
			Estimated	Actuals		
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%
Special Education SELPA Transfers of Apportionments						
To Districts or Charter Schools	6500	7221	809,064.00		830,583.00	2.7%
To County Offices	6500	7222	0.00		0.00	0.0%
To JPAs	6500	7223	0.00		0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00		0.00	0.0%
All Other Transfers		7281-7283	0.00		0.00	0.0%
All Other Transfers Out to All Others		7299	0.00		0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			809,064.00		830,583.00	2.7%
TOTAL, EXPENDITURES			809,064.00		830,583.00	2.7%

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	809,064.00	830,583.00	2.7%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			809,064.00	830,583.00	2.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	809,064.00	830,583.00	2.7%
10) TOTAL, EXPENDITURES			809,064.00	830,583.00	2.7%
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	190.00	190.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			190.00	190.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			190.00	190.00	0.0%
2) Ending Balance, June 30 (E + F1e)			190.00	190.00	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	190.00	190.00	0.0%
Reserve for Fair Market Value Cash	0000	9780	190.00		
Reserve for Fair Market Value Cash	0000	9780		190.00	
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	398,195.00	398,195.00	0.0%
3) Other State Revenue		8300-8599	3,804,492.00	4,091,725.00	7.5%
4) Other Local Revenue		8600-8799	174,800.00	174,800.00	0.0%
5) TOTAL, REVENUES			4,377,487.00	4,664,720.00	6.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,355,931.00	1,354,863.00	-0.1%
2) Classified Salaries		2000-2999	467,336.00	552,308.00	18.2%
3) Employee Benefits		3000-3999	925,765.00	1,023,948.00	10.6%
4) Books and Supplies		4000-4999	120,905.00	143,533.00	18.7%
5) Services and Other Operating Expenditures		5000-5999	1,544,830.00	1,568,062.00	1.5%
6) Capital Outlay		6000-6999	15,685.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	107,223.00	114,366.00	6.7%
9) TOTAL, EXPENDITURES			4,537,675.00	4,757,080.00	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(160,188.00)	(92,360.00)	-42.3%
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)			(160,188.00)	(92,360.00)	-42.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,471,009.00	2,310,821.00	-6.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,471,009.00	2,310,821.00	-6.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,471,009.00	2,310,821.00	-6.5%
2) Ending Balance, June 30 (E + F1e)			2,310,821.00	2,218,461.00	-4.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,508,174.00	1,341,014.00	-11.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	802,647.00	877,447.00	9.3%
Other Assignments	0000	9780	802,647.00		
Other Assignments	0000	9780		877,447.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,052,157.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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	439.15		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,052,596.63		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			2,052,596.63		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	6,700.00	6,700.00	0.0%
All Other Federal Revenue	All Other	8290	391,495.00	391,495.00	0.0%
TOTAL, FEDERAL REVENUE			398,195.00	398,195.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	1,293,750.00	1,293,750.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	2,122,146.00	2,134,586.00	0.6%
All Other State Revenue	All Other	8590	388,596.00	663,389.00	70.7%
TOTAL, OTHER STATE REVENUE			3,804,492.00	4,091,725.00	7.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	74,800.00	74,800.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	100,000.00	100,000.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			174,800.00	174,800.00	0.0%
TOTAL, REVENUES			4,377,487.00	4,664,720.00	6.6%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	949,588.00	881,244.00	-7.2%
Certificated Pupil Support Salaries		1200	26,837.00	65,431.00	143.8%
Certificated Supervisors' and Administrators' Salaries		1300	320,204.00	331,022.00	3.4%
Other Certificated Salaries		1900	59,302.00	77,166.00	30.1%
TOTAL, CERTIFICATED SALARIES			1,355,931.00	1,354,863.00	-0.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	202,990.00	223,804.00	10.3%
Classified Support Salaries		2200	46,779.00	93,507.00	99.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	217,567.00	234,997.00	8.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			467,336.00	552,308.00	18.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	339,050.00	392,557.00	15.8%
PERS		3201-3202	122,238.00	127,944.00	4.7%
OASDI/Medicare/Alternative		3301-3302	55,394.00	61,250.00	10.6%
Health and Welfare Benefits		3401-3402	302,212.00	332,186.00	9.9%
Unemployment Insurance		3501-3502	894.00	922.00	3.1%
Workers' Compensation		3601-3602	33,028.00	34,295.00	3.8%
OPEB, Allocated		3701-3702	38,629.00	41,741.00	8.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	34,320.00	33,053.00	-3.7%
TOTAL, EMPLOYEE BENEFITS			925,765.00	1,023,948.00	10.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	21,328.00	14,865.00	-30.3%
Materials and Supplies		4300	68,232.00	98,758.00	44.7%
Noncapitalized Equipment		4400	31,345.00	29,910.00	-4.6%
TOTAL, BOOKS AND SUPPLIES			120,905.00	143,533.00	18.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	17,753.00	23,163.00	30.5%
Dues and Memberships		5300	1,430.00	1,430.00	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	6,524.00	6,500.00	-0.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	258,884.00	272,179.00	5.1%
Professional/Consulting Services and Operating Expenditures		5800	1,260,239.00	1,264,790.00	0.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,544,830.00	1,568,062.00	1.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	15,685.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			15,685.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	107,223.00	114,366.00	6.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			107,223.00	114,366.00	6.7%
TOTAL, EXPENDITURES			4,537,675.00	4,757,080.00	4.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	398,195.00	398,195.00	0.0%
3) Other State Revenue		8300-8599	3,804,492.00	4,091,725.00	7.5%
4) Other Local Revenue		8600-8799	174,800.00	174,800.00	0.0%
5) TOTAL, REVENUES			4,377,487.00	4,664,720.00	6.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,075,288.00	3,085,629.00	0.3%
2) Instruction - Related Services	2000-2999		1,063,580.00	1,187,340.00	11.6%
3) Pupil Services	3000-3999		99,721.00	172,126.00	72.6%
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		107,223.00	114,366.00	6.7%
8) Plant Services	8000-8999		191,863.00	197,619.00	3.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,537,675.00	4,757,080.00	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(160,188.00)	(92,360.00)	-42.3%
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)			(160,188.00)	(92,360.00)	-42.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,471,009.00	2,310,821.00	-6.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,471,009.00	2,310,821.00	-6.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,471,009.00	2,310,821.00	-6.5%
2) Ending Balance, June 30 (E + F1e)			2,310,821.00	2,218,461.00	-4.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,508,174.00	1,341,014.00	-11.1%
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	802,647.00	877,447.00	9.3%
Other Assignments	0000	9780	802,647.00		
Other Assignments	0000	9780		877,447.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
6371	CalWORKs for ROCP or Adult Education	1,146,146.00	978,986.00
9010	Other Restricted Local	362,028.00	362,028.00
Total, Restricted Balance		1,508,174.00	1,341,014.00

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	17,449,153.00	13,916,420.00	-20.2%
3) Other State Revenue		8300-8599	7,580,453.00	6,550,269.00	-13.6%
4) Other Local Revenue		8600-8799	4,707,892.00	4,681,537.00	-0.6%
5) TOTAL, REVENUES			29,737,498.00	25,148,226.00	-15.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	11,024,727.00	11,183,481.00	1.4%
2) Classified Salaries		2000-2999	5,934,531.00	6,403,654.00	7.9%
3) Employee Benefits		3000-3999	9,424,546.00	10,644,083.00	12.9%
4) Books and Supplies		4000-4999	1,149,222.00	1,555,456.00	35.3%
5) Services and Other Operating Expenditures		5000-5999	6,253,131.00	392,645.00	-93.7%
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	1,432,322.00	1,677,439.00	17.1%
9) TOTAL, EXPENDITURES			35,218,479.00	31,856,758.00	-9.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,480,981.00)	(6,708,532.00)	22.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,592,365.00	5,592,365.00	0.0%
b) Transfers Out		7600-7629	578,189.00	490,071.00	-15.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,014,176.00	5,102,294.00	1.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(466,805.00)	(1,606,238.00)	244.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,172,310.00	9,705,505.00	-4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,172,310.00	9,705,505.00	-4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,172,310.00	9,705,505.00	-4.6%
2) Ending Balance, June 30 (E + F1e)			9,705,505.00	8,099,267.00	-16.5%
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	8,022,609.00	7,166,056.00	-10.7%
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	1,682,896.00	933,211.00	-44.5%
Other Assignments	0000	9780	1,682,896.00		
Other Assignments	0000	9780		933,211.00	
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	270,917.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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	312,033.81		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,403,574.44		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,986,525.86		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	(1,392.14)		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			(1,392.14)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			1,987,918.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	667,655.00	650,500.00	-2.6%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	16,781,498.00	13,265,920.00	-20.9%
TOTAL, FEDERAL REVENUE			17,449,153.00	13,916,420.00	-20.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	40,796.00	35,000.00	-14.2%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	5,432,081.00	5,432,081.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,107,576.00	1,083,188.00	-48.6%
TOTAL, OTHER STATE REVENUE			7,580,453.00	6,550,269.00	-13.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	90,000.00	50,000.00	-44.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	4,382,618.00	4,396,004.00	0.3%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	235,274.00	235,533.00	0.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,707,892.00	4,681,537.00	-0.6%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, REVENUES			29,737,498.00	25,148,226.00	-15.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	8,679,058.00	8,710,429.00	0.4%
Certificated Pupil Support Salaries		1200	506,548.00	488,042.00	-3.7%
Certificated Supervisors' and Administrators' Salaries		1300	574,102.00	590,999.00	2.9%
Other Certificated Salaries		1900	1,265,019.00	1,394,011.00	10.2%
TOTAL, CERTIFICATED SALARIES			11,024,727.00	11,183,481.00	1.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	2,480,239.00	2,746,944.00	10.8%
Classified Support Salaries		2200	1,866,212.00	1,971,410.00	5.6%
Classified Supervisors' and Administrators' Salaries		2300	209,357.00	221,431.00	5.8%
Clerical, Technical and Office Salaries		2400	1,374,158.00	1,462,280.00	6.4%
Other Classified Salaries		2900	4,565.00	1,589.00	-65.2%
TOTAL, CLASSIFIED SALARIES			5,934,531.00	6,403,654.00	7.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,395,025.00	2,753,483.00	15.0%
PERS		3201-3202	2,002,939.00	2,195,190.00	9.6%
OASDI/Medicare/Alternative		3301-3302	732,771.00	816,937.00	11.5%
Health and Welfare Benefits		3401-3402	3,314,401.00	3,883,030.00	17.2%
Unemployment Insurance		3501-3502	8,236.00	8,548.00	3.8%
Workers' Compensation		3601-3602	303,374.00	315,329.00	3.9%
OPEB, Allocated		3701-3702	400,929.00	410,171.00	2.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	266,871.00	261,395.00	-2.1%
TOTAL, EMPLOYEE BENEFITS			9,424,546.00	10,644,083.00	12.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	38,040.00	33,118.00	-12.9%
Materials and Supplies		4300	816,846.00	1,298,675.00	59.0%
Noncapitalized Equipment		4400	169,932.00	60,510.00	-64.4%
Food		4700	124,404.00	163,153.00	31.1%
TOTAL, BOOKS AND SUPPLIES			1,149,222.00	1,555,456.00	35.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	110,687.00	99,744.00	-9.9%
Dues and Memberships		5300	3,191.00	3,395.00	6.4%
Insurance		5400-5450	3,010.00	3,010.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	139,281.00	145,636.00	4.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,527,396.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	466,095.00	137,460.00	-70.5%
Communications		5900	3,471.00	3,400.00	-2.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,253,131.00	392,645.00	-93.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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	1,432,322.00	1,677,439.00	17.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,432,322.00	1,677,439.00	17.1%
TOTAL, EXPENDITURES			35,218,479.00	31,856,758.00	-9.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	5,592,365.00	5,592,365.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,592,365.00	5,592,365.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	578,189.00	490,071.00	-15.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			578,189.00	490,071.00	-15.2%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			5,014,176.00	5,102,294.00	1.8%

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	17,449,153.00	13,916,420.00	-20.2%
3) Other State Revenue		8300-8599	7,580,453.00	6,550,269.00	-13.6%
4) Other Local Revenue		8600-8799	4,707,892.00	4,681,537.00	-0.6%
5) TOTAL, REVENUES			29,737,498.00	25,148,226.00	-15.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		23,306,017.00	19,624,940.00	-15.8%
2) Instruction - Related Services	2000-2999		7,688,257.00	7,423,286.00	-3.4%
3) Pupil Services	3000-3999		1,725,188.00	1,815,773.00	5.3%
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		1,432,322.00	1,677,439.00	17.1%
8) Plant Services	8000-8999		1,066,695.00	1,315,320.00	23.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			35,218,479.00	31,856,758.00	-9.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,480,981.00)	(6,708,532.00)	22.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,592,365.00	5,592,365.00	0.0%
b) Transfers Out		7600-7629	578,189.00	490,071.00	-15.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,014,176.00	5,102,294.00	1.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(466,805.00)	(1,606,238.00)	244.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,172,310.00	9,705,505.00	-4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,172,310.00	9,705,505.00	-4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,172,310.00	9,705,505.00	-4.6%
2) Ending Balance, June 30 (E + F1e)			9,705,505.00	8,099,267.00	-16.5%
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	8,022,609.00	7,166,056.00	-10.7%
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	1,682,896.00	933,211.00	-44.5%
Other Assignments	0000	9780	1,682,896.00		
Other Assignments	0000	9780		933,211.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	3,784.00	3,784.00
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	275,470.00	275,470.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	266,857.00	266,857.00
6129	Early Education: Center-Based Reserve Account for Department of Social Services Programs	247,367.00	247,367.00
6130	Early Education: Center-Based Reserve Account	602,145.00	602,145.00
7810	Other Restricted State	2,089,827.00	2,089,827.00
9010	Other Restricted Local	4,537,159.00	3,680,606.00
Total, Restricted Balance		8,022,609.00	7,166,056.00

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	15,978,280.00	16,080,148.00	0.6%
3) Other State Revenue		8300-8599	10,074,931.00	10,171,511.00	1.0%
4) Other Local Revenue		8600-8799	830,995.00	1,036,690.00	24.8%
5) TOTAL, REVENUES			26,884,206.00	27,288,349.00	1.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,774,174.00	8,618,169.00	10.9%
3) Employee Benefits		3000-3999	4,777,487.00	5,336,388.00	11.7%
4) Books and Supplies		4000-4999	13,280,136.00	14,803,200.00	11.5%
5) Services and Other Operating Expenditures		5000-5999	1,501,182.00	1,496,847.00	-0.3%
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	792,160.00	1,025,491.00	29.5%
9) TOTAL, EXPENDITURES			28,125,139.00	31,280,095.00	11.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,240,933.00)	(3,991,746.00)	221.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,984,612.00	1,869,723.00	-5.8%
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			1,984,612.00	1,869,723.00	-5.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			743,679.00	(2,122,023.00)	-385.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,812,482.00	19,556,161.00	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,812,482.00	19,556,161.00	4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,812,482.00	19,556,161.00	4.0%
2) Ending Balance, June 30 (E + F1e)			19,556,161.00	17,434,138.00	-10.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,024.00	0.00	-100.0%
Stores		9712	1,226,899.12	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	18,327,104.88	17,433,005.00	-4.9%
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	1,133.00	1,133.00	0.0%
Other Assignments	0000	9780	1,133.00		
Other Assignments	0000	9780		1,133.00	
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	14,528,075.01		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	249,157.22		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) in Revolving Cash Account		9130	1,024.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	86.45		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	70,616.36		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	12,162.50		
6) Stores		9320	1,226,899.12		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			16,088,020.66		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1.73		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1.73		
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)			16,088,018.93		
FEDERAL REVENUE					
Child Nutrition Programs		8220	14,438,580.00	14,540,448.00	0.7%
Donated Food Commodities		8221	1,539,700.00	1,539,700.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			15,978,280.00	16,080,148.00	0.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	10,074,931.00	10,171,511.00	1.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,074,931.00	10,171,511.00	1.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	212,236.00	377,933.00	78.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	304,042.00	304,042.00	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	314,717.00	354,715.00	12.7%
TOTAL, OTHER LOCAL REVENUE			830,995.00	1,036,690.00	24.8%
TOTAL, REVENUES			26,884,206.00	27,288,349.00	1.5%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	6,234,476.00	6,971,975.00	11.8%
Classified Supervisors' and Administrators' Salaries		2300	1,159,758.00	1,230,272.00	6.1%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	337,440.00	373,422.00	10.7%
Other Classified Salaries		2900	42,500.00	42,500.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,774,174.00	8,618,169.00	10.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,636,465.00	1,788,420.00	9.3%
OASDI/Medicare/Alternative		3301-3302	577,215.00	640,323.00	10.9%
Health and Welfare Benefits		3401-3402	2,002,950.00	2,291,055.00	14.4%
Unemployment Insurance		3501-3502	3,771.00	4,184.00	11.0%
Workers' Compensation		3601-3602	139,524.00	153,983.00	10.4%
OPEB, Allocated		3701-3702	285,364.00	319,442.00	11.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	132,198.00	138,981.00	5.1%
TOTAL, EMPLOYEE BENEFITS			4,777,487.00	5,336,388.00	11.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,565,000.00	1,672,500.00	6.9%
Noncapitalized Equipment		4400	37,506.00	466,000.00	1,142.5%
Food		4700	11,677,630.00	12,664,700.00	8.5%
TOTAL, BOOKS AND SUPPLIES			13,280,136.00	14,803,200.00	11.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	27,000.00	27,000.00	0.0%
Dues and Memberships		5300	5,000.00	5,000.00	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	773,965.00	735,965.00	-4.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	492,020.00	477,182.00	-3.0%
Professional/Consulting Services and Operating Expenditures		5800	190,197.00	238,500.00	25.4%
Communications		5900	13,000.00	13,200.00	1.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,501,182.00	1,496,847.00	-0.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	792,160.00	1,025,491.00	29.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			792,160.00	1,025,491.00	29.5%
TOTAL, EXPENDITURES			28,125,139.00	31,280,095.00	11.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,984,612.00	1,869,723.00	-5.8%
(a) TOTAL, INTERFUND TRANSFERS IN			1,984,612.00	1,869,723.00	-5.8%
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					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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)			1,984,612.00	1,869,723.00	-5.8%

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	15,978,280.00	16,080,148.00	0.6%
3) Other State Revenue		8300-8599	10,074,931.00	10,171,511.00	1.0%
4) Other Local Revenue		8600-8799	830,995.00	1,036,690.00	24.8%
5) TOTAL, REVENUES			26,884,206.00	27,288,349.00	1.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		26,684,013.00	29,565,030.00	10.8%
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		792,160.00	1,025,491.00	29.5%
8) Plant Services	8000-8999		648,966.00	689,574.00	6.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			28,125,139.00	31,280,095.00	11.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,240,933.00)	(3,991,746.00)	221.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,984,612.00	1,869,723.00	-5.8%
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			1,984,612.00	1,869,723.00	-5.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			743,679.00	(2,122,023.00)	-385.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,812,482.00	19,556,161.00	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,812,482.00	19,556,161.00	4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,812,482.00	19,556,161.00	4.0%
2) Ending Balance, June 30 (E + F1e)			19,556,161.00	17,434,138.00	-10.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,024.00	0.00	-100.0%
Stores		9712	1,226,899.12	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	18,327,104.88	17,433,005.00	-4.9%
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	1,133.00	1,133.00	0.0%
Other Assignments	0000	9780	1,133.00		
Other Assignments	0000	9780		1,133.00	
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)	18,327,103.88	17,433,004.00
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	1.00	1.00
Total, Restricted Balance		18,327,104.88	17,433,005.00

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	190,000.00	190,000.00	0.0%
5) TOTAL, REVENUES			190,000.00	190,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	14,695.00	0.00	-100.0%
3) Employee Benefits		3000-3999	3,541.00	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	795,377.00	1,416,266.00	78.1%
6) Capital Outlay		6000-6999	4,588,708.00	1,000,000.00	-78.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,402,321.00	2,416,266.00	-55.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,212,321.00)	(2,226,266.00)	-57.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	2,000,000.00	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			2,000,000.00	2,000,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,212,321.00)	(226,266.00)	-93.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,438,925.00	226,604.00	-93.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,438,925.00	226,604.00	-93.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,438,925.00	226,604.00	-93.4%
2) Ending Balance, June 30 (E + F1e)			226,604.00	338.00	-99.9%
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	226,266.00	0.00	-100.0%
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	338.00	338.00	0.0%
Reserve for Fair Market Value Cash	0000	9780	338.00		
Reserve for Fair Market Value Cash	0000	9780		338.00	
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	4,275,211.94		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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			4,275,211.94		
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)			4,275,211.94		
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	190,000.00	190,000.00	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			190,000.00	190,000.00	0.0%
TOTAL, REVENUES			190,000.00	190,000.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	14,695.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			14,695.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,395.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	628.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	4.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Workers' Compensation		3601-3602	107.00	0.00	-100.0%
OPEB, Allocated		3701-3702	305.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	102.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			3,541.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	794,577.00	1,416,266.00	78.2%
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	800.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			795,377.00	1,416,266.00	78.1%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,472,056.00	1,000,000.00	-77.6%
Equipment		6400	116,652.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,588,708.00	1,000,000.00	-78.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,402,321.00	2,416,266.00	-55.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,000,000.00	2,000,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,000,000.00	2,000,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,000,000.00	2,000,000.00	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	190,000.00	190,000.00	0.0%
5) TOTAL, REVENUES			190,000.00	190,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,402,321.00	2,416,266.00	-55.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,402,321.00	2,416,266.00	-55.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,212,321.00)	(2,226,266.00)	-57.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	2,000,000.00	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			2,000,000.00	2,000,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,212,321.00)	(226,266.00)	-93.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,438,925.00	226,604.00	-93.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,438,925.00	226,604.00	-93.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,438,925.00	226,604.00	-93.4%
2) Ending Balance, June 30 (E + F1e)			226,604.00	338.00	-99.9%
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	226,266.00	0.00	-100.0%
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	338.00	338.00	0.0%
Reserve for Fair Market Value Cash	0000	9780	338.00		
Reserve for Fair Market Value Cash	0000	9780		338.00	
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	226,266.00	0.00
Total, Restricted Balance		226,266.00	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	1,811.00	1,504.00	-17.0%
4) Other Local Revenue		8600-8799	11,509,928.00	3,404,072.00	-70.4%
5) TOTAL, REVENUES			11,511,739.00	3,405,576.00	-70.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,390,444.00	1,325,313.00	-4.7%
3) Employee Benefits		3000-3999	707,955.00	763,158.00	7.8%
4) Books and Supplies		4000-4999	310,474.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	(2,875,067.00)	1,705,316.00	-159.3%
6) Capital Outlay		6000-6999	81,427,507.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			80,961,313.00	3,793,787.00	-95.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(69,449,574.00)	(388,211.00)	-99.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	42,210,062.00	322,000.00	-99.2%
b) Transfers Out		7600-7629	16,007,474.00	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			26,202,588.00	322,000.00	-98.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(43,246,986.00)	(66,211.00)	-99.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	120,051,968.00	76,804,982.00	-36.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			120,051,968.00	76,804,982.00	-36.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			120,051,968.00	76,804,982.00	-36.0%
2) Ending Balance, June 30 (E + F1e)			76,804,982.00	76,738,771.00	-0.1%
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	73,025,962.00	71,132,759.00	-2.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,779,020.00	5,606,012.00	48.3%
Site Re-Use	0000	9780	3,779,020.00		
Site Re-Use	0000	9780		5,606,012.00	
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	79,854,406.20		
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		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	228,654.17		
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			80,083,060.37		
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	295,596.28		
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			295,596.28		
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)			79,787,464.09		
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	1,811.00	1,504.00	-17.0%
TOTAL, OTHER STATE REVENUE			1,811.00	1,504.00	-17.0%
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	2,267,103.00	2,277,519.00	0.5%
Interest		8660	5,095,593.00	708,000.00	-86.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4,147,232.00	418,553.00	-89.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,509,928.00	3,404,072.00	-70.4%
TOTAL, REVENUES			11,511,739.00	3,405,576.00	-70.4%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	22,944.00	56,280.00	145.3%
Classified Supervisors' and Administrators' Salaries		2300	793,493.00	837,191.00	5.5%
Clerical, Technical and Office Salaries		2400	395,064.00	431,842.00	9.3%
Other Classified Salaries		2900	178,943.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,390,444.00	1,325,313.00	-4.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	7,596.00	5,010.00	-34.0%
PERS		3201-3202	318,204.00	350,396.00	10.1%
OASDI/Medicare/Alternative		3301-3302	96,142.00	96,730.00	0.6%
Health and Welfare Benefits		3401-3402	190,228.00	218,204.00	14.7%
Unemployment Insurance		3501-3502	684.00	651.00	-4.8%
Workers' Compensation		3601-3602	24,373.00	23,749.00	-2.6%
OPEB, Allocated		3701-3702	49,669.00	49,092.00	-1.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	21,059.00	19,326.00	-8.2%
TOTAL, EMPLOYEE BENEFITS			707,955.00	763,158.00	7.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	55,228.00	0.00	-100.0%
Noncapitalized Equipment		4400	255,246.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			310,474.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	13,786.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	156,070.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(5,346,386.00)	640,931.00	-112.0%
Professional/Consulting Services and Operating Expenditures		5800	2,301,244.00	1,064,385.00	-53.7%
Communications		5900	219.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(2,875,067.00)	1,705,316.00	-159.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	61,500,906.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	19,926,601.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			81,427,507.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			80,961,313.00	3,793,787.00	-95.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	42,210,062.00	322,000.00	-99.2%
(a) TOTAL, INTERFUND TRANSFERS IN			42,210,062.00	322,000.00	-99.2%
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	16,007,474.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			16,007,474.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			26,202,588.00	322,000.00	-98.8%

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	1,811.00	1,504.00	-17.0%
4) Other Local Revenue		8600-8799	11,509,928.00	3,404,072.00	-70.4%
5) TOTAL, REVENUES			11,511,739.00	3,405,576.00	-70.4%
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		80,930,255.00	3,793,787.00	-95.3%
9) Other Outgo	9000-9999	Except 7600-7699	31,058.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			80,961,313.00	3,793,787.00	-95.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(69,449,574.00)	(388,211.00)	-99.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	42,210,062.00	322,000.00	-99.2%
b) Transfers Out		7600-7629	16,007,474.00	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			26,202,588.00	322,000.00	-98.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(43,246,986.00)	(66,211.00)	-99.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	120,051,968.00	76,804,982.00	-36.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			120,051,968.00	76,804,982.00	-36.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			120,051,968.00	76,804,982.00	-36.0%
2) Ending Balance, June 30 (E + F1e)			76,804,982.00	76,738,771.00	-0.1%
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	73,025,962.00	71,132,759.00	-2.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,779,020.00	5,606,012.00	48.3%
Site Re-Use	0000	9780	3,779,020.00		
Site Re-Use	0000	9780		5,606,012.00	
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	73,025,962.00	71,132,759.00
Total, Restricted Balance		73,025,962.00	71,132,759.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,120,000.00	0.00	-100.0%
5) TOTAL, REVENUES			2,120,000.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	65,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			65,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,055,000.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,055,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,145,984.00	8,200,984.00	33.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,145,984.00	8,200,984.00	33.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,145,984.00	8,200,984.00	33.4%
2) Ending Balance, June 30 (E + F1e)			8,200,984.00	8,200,984.00	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	8,200,410.00	8,200,410.00	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	574.00	574.00	0.0%
Reserve for Fair Market Value Cash	0000	9780	574.00		
Reserve For Fair Market Value Cash	0000	9780		574.00	
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	8,199,433.67		
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		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	35,153.28		
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			8,234,586.95		
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)			8,234,586.95		
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	320,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,800,000.00	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			2,120,000.00	0.00	-100.0%
TOTAL, REVENUES			2,120,000.00	0.00	-100.0%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	65,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			65,000.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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					
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			65,000.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,120,000.00	0.00	-100.0%
5) TOTAL, REVENUES			2,120,000.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		65,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			65,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			2,055,000.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,055,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,145,984.00	8,200,984.00	33.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,145,984.00	8,200,984.00	33.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,145,984.00	8,200,984.00	33.4%
2) Ending Balance, June 30 (E + F1e)			8,200,984.00	8,200,984.00	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	8,200,410.00	8,200,410.00	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	574.00	574.00	0.0%
Reserve for Fair Market Value Cash	0000	9780	574.00		
Reserve For Fair Market Value Cash	0000	9780		574.00	
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	8,200,410.00	8,200,410.00
Total, Restricted Balance		8,200,410.00	8,200,410.00

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	25,907,588.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			25,907,588.00	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)			25,907,588.00	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	25,907,588.00	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			(25,907,588.00)	0.00	-100.0%
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					
School Facilities Apportionments		8545	25,907,588.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			25,907,588.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	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			25,907,588.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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	25,907,588.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			25,907,588.00	0.00	-100.0%
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)			(25,907,588.00)	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	25,907,588.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			25,907,588.00	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)			25,907,588.00	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	25,907,588.00	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			(25,907,588.00)	0.00	-100.0%
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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,624,876.00	4,624,876.00	0.0%
4) Other Local Revenue		8600-8799	76,738,603.00	76,738,603.00	0.0%
5) TOTAL, REVENUES			81,363,479.00	81,363,479.00	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	89,117,333.00	89,117,333.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			89,117,333.00	89,117,333.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,753,854.00)	(7,753,854.00)	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)			(7,753,854.00)	(7,753,854.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	88,511,127.00	80,757,273.00	-8.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			88,511,127.00	80,757,273.00	-8.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			88,511,127.00	80,757,273.00	-8.8%
2) Ending Balance, June 30 (E + F1e)			80,757,273.00	73,003,419.00	-9.6%
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	80,748,468.00	72,994,614.00	-9.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	8,805.00	8,805.00	0.0%
Reserve for Fair Market Value Cash	0000	9780	8,805.00		
Reserve for Fair Market Value Cash	0000	9780		8,805.00	
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	50,311,102.99		
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		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	9,010,682.73		
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			59,321,785.72		
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	7,777,848.11		
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	1,689,287.00		
6) TOTAL, LIABILITIES			9,467,135.11		
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)			49,854,650.61		
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	709,774.00	709,774.00	0.0%
Other Subventions/In-Lieu Taxes		8572	3,915,102.00	3,915,102.00	0.0%
TOTAL, OTHER STATE REVENUE			4,624,876.00	4,624,876.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	75,556,343.00	75,556,343.00	0.0%
Unsecured Roll		8612	1,182,260.00	1,182,260.00	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			76,738,603.00	76,738,603.00	0.0%
TOTAL, REVENUES			81,363,479.00	81,363,479.00	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	26,260.00	26,260.00	0.0%
Debt Service - Interest		7438	24,266,318.00	24,266,318.00	0.0%
Other Debt Service - Principal		7439	64,824,755.00	64,824,755.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			89,117,333.00	89,117,333.00	0.0%
TOTAL, EXPENDITURES			89,117,333.00	89,117,333.00	0.0%
INTERFUND TRANSFERS					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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: 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	4,624,876.00	4,624,876.00	0.0%
4) Other Local Revenue		8600-8799	76,738,603.00	76,738,603.00	0.0%
5) TOTAL, REVENUES			81,363,479.00	81,363,479.00	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	89,117,333.00	89,117,333.00	0.0%
10) TOTAL, EXPENDITURES			89,117,333.00	89,117,333.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(7,753,854.00)	(7,753,854.00)	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)			(7,753,854.00)	(7,753,854.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	88,511,127.00	80,757,273.00	-8.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			88,511,127.00	80,757,273.00	-8.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			88,511,127.00	80,757,273.00	-8.8%
2) Ending Balance, June 30 (E + F1e)			80,757,273.00	73,003,419.00	-9.6%
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	80,748,468.00	72,994,614.00	-9.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	8,805.00	8,805.00	0.0%
Reserve for Fair Market Value Cash	0000	9780	8,805.00		
Reserve for Fair Market Value Cash	0000	9780		8,805.00	
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	80,748,468.00	72,994,614.00
Total, Restricted Balance		80,748,468.00	72,994,614.00

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	27,050,450.00	27,050,450.00	0.0%
5) TOTAL, REVENUES			27,050,450.00	27,050,450.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	460,889.00	456,329.00	-1.0%
3) Employee Benefits		3000-3999	362,533.00	280,368.00	-22.7%
4) Books and Supplies		4000-4999	25,051.00	25,051.00	0.0%
5) Services and Other Operating Expenses		5000-5999	26,834,768.00	24,288,723.00	-9.5%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			27,683,241.00	25,050,471.00	-9.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(632,791.00)	1,999,979.00	-416.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(632,791.00)	1,999,979.00	-416.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	50,800,645.00	50,167,854.00	-1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,800,645.00	50,167,854.00	-1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			50,800,645.00	50,167,854.00	-1.2%
2) Ending Net Position, June 30 (E + F1e)			50,167,854.00	52,167,833.00	4.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	41,996,656.00	43,171,635.00	2.8%
c) Unrestricted Net Position		9790	8,171,198.00	8,996,198.00	10.1%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	63,471,601.00		
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	137.53		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	35,494.89		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	(718.47)		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			63,506,514.95		
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	3,087,140.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			3,087,140.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			60,419,374.95		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	850,000.00	850,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	25,531,000.00	25,531,000.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	669,450.00	669,450.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			27,050,450.00	27,050,450.00	0.0%
TOTAL, REVENUES			27,050,450.00	27,050,450.00	0.0%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	135,812.00	139,967.00	3.1%
Clerical, Technical and Office Salaries		2400	325,077.00	316,362.00	-2.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			460,889.00	456,329.00	-1.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	111,146.00	119,660.00	7.7%
OASDI/Medicare/Alternative		3301-3302	29,991.00	33,568.00	11.9%
Health and Welfare Benefits		3401-3402	192,738.00	95,559.00	-50.4%
Unemployment Insurance		3501-3502	196.00	219.00	11.7%
Workers' Compensation		3601-3602	7,358.00	8,168.00	11.0%
OPEB, Allocated		3701-3702	15,209.00	16,884.00	11.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,895.00	6,310.00	7.0%
TOTAL, EMPLOYEE BENEFITS			362,533.00	280,368.00	-22.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	24,396.00	24,396.00	0.0%
Noncapitalized Equipment		4400	655.00	655.00	0.0%
TOTAL, BOOKS AND SUPPLIES			25,051.00	25,051.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,955,410.00	4,955,410.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	21,871,358.00	19,325,313.00	-11.6%
Communications		5900	8,000.00	8,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			26,834,768.00	24,288,723.00	-9.5%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			27,683,241.00	25,050,471.00	-9.5%
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	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	27,050,450.00	27,050,450.00	0.0%
5) TOTAL, REVENUES			27,050,450.00	27,050,450.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		27,683,241.00	25,050,471.00	-9.5%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			27,683,241.00	25,050,471.00	-9.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(632,791.00)	1,999,979.00	-416.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(632,791.00)	1,999,979.00	-416.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	50,800,645.00	50,167,854.00	-1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,800,645.00	50,167,854.00	-1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			50,800,645.00	50,167,854.00	-1.2%
2) Ending Net Position, June 30 (E + F1e)			50,167,854.00	52,167,833.00	4.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	41,996,656.00	43,171,635.00	2.8%
c) Unrestricted Net Position		9790	8,171,198.00	8,996,198.00	10.1%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	41,996,656.00	43,171,635.00
Total, Restricted Net Position		41,996,656.00	43,171,635.00

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	36,392.84	36,392.84	36,392.84	36,537.18	36,537.18	36,537.18
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)	36,392.84	36,392.84	36,392.84	36,537.18	36,537.18	36,537.18
5. District Funded County Program ADA						
a. County Community Schools	85.25	85.25	85.25	85.25	85.25	85.25
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 A5a through A5f)	85.25	85.25	85.25	85.25	85.25	85.25
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	36,478.09	36,478.09	36,478.09	36,622.43	36,622.43	36,622.43
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	256.70	256.70	256.70	256.70	256.70	256.70
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)	256.70	256.70	256.70	256.70	256.70	256.70
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	256.70	256.70	256.70	256.70	256.70	256.70

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			264,057,234.53	250,158,555.81	222,230,643.70	239,915,381.85	181,644,027.28	171,693,459.47	166,918,377.81	241,773,678.70
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		15,895,036.00	15,895,036.00	47,541,293.00	28,611,065.00	28,611,065.00	47,541,293.00	28,611,065.00	28,611,065.00
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	1,979,264.38	83,123,268.63	862,947.40
Miscellaneous Funds	8080-8099		0.00	152,486.00	0.00	(6,556,740.66)	0.00	(7,290,645.22)	8,295.47	1,557,656.00
Federal Revenue	8100-8299		436,176.59	1,070,618.92	7,702,267.36	623,755.15	1,550,856.51	5,421,830.50	14,001,534.41	(13,143,908.86)
Other State Revenue	8300-8599		3,587,768.02	6,638,763.89	10,432,350.48	9,736,438.19	10,223,301.08	3,838,582.51	8,187,078.47	11,344,921.28
Other Local Revenue	8600-8799		399,252.10	356,734.99	4,596,486.72	(2,108,433.15)	282,999.77	359,767.25	3,096,124.97	1,315,337.98
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			20,318,232.71	24,113,639.80	70,272,397.56	30,306,084.53	40,668,222.36	51,850,092.42	137,027,366.95	30,548,018.80
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		2,428,727.14	26,033,534.40	27,049,505.53	28,805,769.02	25,912,335.58	26,692,701.74	26,154,226.47	25,493,594.36
Classified Salaries	2000-2999		4,434,920.54	12,888,739.20	10,158,041.44	10,218,804.72	9,859,561.49	9,626,856.25	11,653,652.37	9,402,161.29
Employee Benefits	3000-3999		2,427,891.69	11,590,433.81	17,788,249.17	18,077,473.50	17,775,464.61	18,040,296.58	19,245,327.19	18,437,184.94
Books and Supplies	4000-4999		165,664.15	1,370,017.76	1,228,103.62	2,405,836.46	1,206,756.75	1,523,836.55	1,152,085.69	808,071.28
Services	5000-5999		1,287,463.62	4,661,693.77	4,765,656.88	7,461,885.07	3,064,899.21	2,319,699.05	5,788,134.52	5,039,033.85
Capital Outlay	6000-6999		0.00	472,590.80	390,204.76	191,181.26	13,786.37	425,803.36	40,791.43	27,442.80
Other Outgo	7000-7499		113,147.94	42,309.26	(109,802.91)	(65,627.95)	32,575.35	(124,778.66)	114,255.80	(118,210.90)
Interfund Transfers Out	7600-7629		0.00	45.66	1,492,014.18	162,244.62	1,994,050.09	277,126.12	117,681.45	145,986.50

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			10,857,815.08	57,059,364.66	62,761,972.67	67,257,566.70	59,859,429.45	58,781,540.99	64,266,154.92	59,235,264.12
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	205,171.69	550,808.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	20,446,100.73	(422,752.92)	200,101.67	832,099.74	6,490,808.24	1,585,758.76	4,502,818.50	493,288.98	8,790,864.66
Due From Other Funds	9310	4,193,422.28	0.00	0.00	0.00	1,626,144.22	0.00	0.00	0.00	0.00
Stores	9320	93,913.76	4,613.13	(4,358.57)	(9,880.65)	15,561.72	14,955.77	(3,757.71)	1,596.73	(10,099.58)
Prepaid Expenditures	9330	706,793.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		25,645,401.74	132,668.83	195,743.10	822,219.09	8,132,514.18	1,600,714.53	4,499,060.79	494,885.71	8,780,765.08
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(37,374,630.17)	23,491,765.18	(4,822,069.65)	(6,995,861.62)	12,009,916.86	(7,639,924.75)	2,342,693.88	(1,539,616.56)	(159,935.81)
Due To Other Funds	9610	(18,525,185.37)	0.00	0.00	(2,356,232.55)	16,757,367.98	0.00	0.00	(59,586.59)	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	(50,889,755.42)	0.00	0.00	0.00	685,101.74	0.00	0.00	0.00	2,263,237.47
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		(106,789,570.96)	23,491,765.18	(4,822,069.65)	(9,352,094.17)	29,452,386.58	(7,639,924.75)	2,342,693.88	(1,599,203.15)	2,103,301.66
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		132,434,972.70	(23,359,096.35)	5,017,812.75	10,174,313.26	(21,319,872.40)	9,240,639.28	2,156,366.91	2,094,088.86	6,677,463.42
E. NET INCREASE/DECREASE (B - C + D)			(13,898,678.72)	(27,927,912.11)	17,684,738.15	(58,271,354.57)	(9,950,567.81)	(4,775,081.66)	74,855,300.89	(22,009,781.90)
F. ENDING CASH (A + E)			250,158,555.81	222,230,643.70	239,915,381.85	181,644,027.28	171,693,459.47	166,918,377.81	241,773,678.70	219,763,896.80
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		219,763,896.80	215,467,730.61	184,900,558.29	197,389,593.10				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	47,541,293.00	28,611,065.00	28,611,065.00	47,541,296.00	0.00		393,621,637.00	393,621,637.00
Property Taxes	8020-8079	13,142.99	515,313.05	28,168,518.94	35,056,902.61	0.00		149,719,358.00	149,719,358.00
Miscellaneous Funds	8080-8099	(7,744,158.58)	(7,762,413.07)	1,636,933.44	(8,647,664.38)	0.00		(34,646,251.00)	(34,646,251.00)
Federal Revenue	8100-8299	3,675,270.33	304,655.94	1,333,316.02	10,645,598.56	1,522,564.57		35,144,536.00	35,144,536.00
Other State Revenue	8300-8599	11,922,044.20	11,416,857.27	10,339,078.09	19,890,470.84	929,474.68		118,487,129.00	118,487,129.00
Other Local Revenue	8600-8799	572,152.46	3,162,521.23	2,762,825.04	4,674,488.99	206,247.65		19,676,506.00	19,676,506.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		55,979,744.40	36,247,999.42	72,851,736.53	109,161,092.62	2,658,286.90	0.00	682,002,915.00	682,002,915.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	25,825,443.19	26,052,309.56	27,766,235.38	30,193,389.02	607,390.61		299,015,162.00	299,015,162.00
Classified Salaries	2000-2999	9,891,346.87	9,570,876.96	11,199,379.93	12,064,689.94	300,000.00		121,269,031.00	121,269,031.00
Employee Benefits	3000-3999	18,585,945.30	18,647,557.58	20,821,929.45	45,597,026.13	408,425.05		227,443,205.00	227,443,205.00
Books and Supplies	4000-4999	1,285,998.04	1,702,802.41	4,349,324.08	10,325,539.13	4,924,213.08		32,448,249.00	32,448,249.00
Services	5000-5999	4,378,892.16	4,895,770.72	7,374,231.25	14,429,215.55	13,222.35		65,479,798.00	65,479,798.00
Capital Outlay	6000-6999	419,287.65	(60,531.58)	425,290.68	831,636.67	135,520.80		3,313,005.00	3,313,005.00
Other Outgo	7000-7499	(159,207.93)	(52,385.00)	(452,404.43)	(644,478.57)	0.00		(1,424,608.00)	(1,424,608.00)
Interfund Transfers Out	7600-7629	117,232.79	141,595.42	0.00	4,524,040.17	0.00		8,972,017.00	8,972,017.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		60,344,938.07	60,897,996.07	71,483,986.34	117,321,058.04	6,388,771.89	0.00	756,515,859.00	756,515,859.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	1,216.30	(57,855.89)	0.00		494,169.03	
Accounts Receivable	9200-9299	17,165.18	792,644.97	1,412,038.06	(1,383,992.33)	(2,658,286.90)		20,652,556.61	
Due From Other Funds	9310	0.00	0.00	0.00	(863,239.41)	0.00		762,904.81	
Stores	9320	2,283.96	(26,242.62)	0.00	0.00	0.00		(15,327.82)	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00		0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00		0.00	
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00		0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00		0.00	
SUBTOTAL		19,449.14	766,402.35	1,413,254.36	(2,305,087.63)	(2,658,286.90)	0.00	21,894,302.63	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(49,578.34)	4,154,997.53	(7,396,972.20)	(1,101,083.71)	(6,388,771.89)		5,905,558.92	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00		14,341,548.84	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00		0.00	
Unearned Revenues	9650	0.00	2,528,580.49	(2,311,058.06)	(1,713,068.63)	0.00		1,452,793.01	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00		0.00	
SUBTOTAL		(49,578.34)	6,683,578.02	(9,708,030.26)	(2,814,152.34)	(6,388,771.89)	0.00	21,699,900.77	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00			0.00	
TOTAL BALANCE SHEET ITEMS		69,027.48	(5,917,175.67)	11,121,284.62	509,064.71	3,730,484.99	0.00	194,401.86	
E. NET INCREASE/DECREASE (B - C + D)		(4,296,166.19)	(30,567,172.32)	12,489,034.81	(7,650,900.71)	0.00	0.00	(74,318,542.14)	(74,512,944.00)
F. ENDING CASH (A + E)		215,467,730.61	184,900,558.29	197,389,593.10	189,738,692.39				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								189,738,692.39	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			189,738,692.39	174,090,307.11	146,415,380.84	165,455,528.60	89,206,454.15	82,991,740.04	78,740,092.36	157,210,378.64
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		16,563,663.00	16,563,663.00	49,202,496.00	29,814,594.00	29,814,594.00	49,202,496.00	29,814,594.00	29,814,594.00
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	1,979,374.04	83,127,873.96	862,995.21
Miscellaneous Funds	8080-8099		0.00	152,010.95	0.00	(6,595,216.38)	0.00	(7,334,987.04)	8,269.63	1,552,803.32
Federal Revenue	8100-8299		417,694.98	1,028,664.17	7,395,601.08	574,222.98	1,485,232.77	5,228,414.46	13,833,564.67	(11,848,678.48)
Other State Revenue	8300-8599		3,622,902.29	6,661,034.62	10,530,952.80	9,841,528.39	10,323,140.28	3,968,539.10	8,289,116.48	11,891,148.23
Other Local Revenue	8600-8799		301,867.97	269,721.48	3,478,360.01	(1,594,151.74)	213,971.49	272,014.12	2,340,929.34	994,505.49
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			20,906,128.24	24,675,094.22	70,607,409.89	32,040,977.25	41,836,938.54	53,315,850.68	137,414,348.08	33,267,367.77
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		2,591,848.81	27,782,036.10	28,866,243.35	30,740,463.54	25,138,815.60	25,895,886.72	25,373,485.70	24,732,574.40
Classified Salaries	2000-2999		4,453,036.26	12,941,387.01	10,199,534.92	10,260,546.40	8,999,850.67	8,787,436.32	10,637,504.64	8,582,333.78
Employee Benefits	3000-3999		2,381,403.59	11,368,505.76	17,447,648.33	17,731,334.73	17,068,143.48	17,322,437.26	18,479,517.30	17,703,532.64
Books and Supplies	4000-4999		110,113.04	910,618.37	816,291.40	1,599,102.54	802,102.65	1,012,858.08	765,764.09	537,105.85
Services	5000-5999		1,185,662.32	4,293,088.04	4,388,830.66	6,871,864.85	2,822,553.95	2,136,277.66	5,330,459.77	4,640,591.39
Capital Outlay	6000-6999		0.00	443,667.66	366,323.75	179,480.73	12,942.63	399,743.67	38,294.94	25,763.27
Other Outgo	7000-7499		105,158.37	39,321.73	(102,049.54)	(60,993.85)	30,275.15	(115,967.83)	106,188.00	(109,863.83)
Interfund Transfers Out	7600-7629		0.00	45.66	1,492,014.18	162,244.62	1,994,050.09	277,126.12	117,681.45	145,986.50

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			10,827,222.39	57,778,670.33	63,474,837.05	67,484,043.56	56,868,734.22	55,715,798.00	60,848,895.89	56,258,024.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(288,997.34)	1,052,352.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	(206,455.88)	(522,710.22)	40,818.64	137,323.78	1,127,454.66	269,028.03	769,015.24	82,941.00	1,508,155.58
Due From Other Funds	9310	3,430,517.47	0.00	0.00	0.00	334,750.88	0.00	0.00	0.00	0.00
Stores	9320	109,241.58	2,480.56	(2,343.68)	(5,313.01)	8,367.82	8,041.99	(2,020.59)	858.59	(5,430.73)
Prepaid Expenditures	9330	706,793.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		3,751,099.11	532,122.74	38,474.96	132,010.77	1,470,573.36	277,070.02	766,994.65	83,799.59	1,502,724.85
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(43,280,189.09)	26,259,413.87	(5,390,174.88)	(7,820,069.04)	13,424,848.02	(8,540,011.55)	2,618,695.01	(1,721,004.28)	(178,778.42)
Due To Other Funds	9610	(32,866,734.21)	0.00	0.00	(3,955,495.11)	28,131,216.10	0.00	0.00	(100,030.22)	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	52,342,548.43	0.00	0.00	0.00	720,517.38	0.00	0.00	0.00	2,380,233.23
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		(23,804,374.87)	26,259,413.87	(5,390,174.88)	(11,775,564.15)	42,276,581.50	(8,540,011.55)	2,618,695.01	(1,821,034.50)	2,201,454.81
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		27,555,473.98	(25,727,291.13)	5,428,649.84	11,907,574.92	(40,806,008.14)	8,817,081.57	(1,851,700.36)	1,904,834.09	(698,729.96)
E. NET INCREASE/DECREASE (B - C + D)			(15,648,385.28)	(27,674,926.27)	19,040,147.76	(76,249,074.45)	(6,214,714.11)	(4,251,647.68)	78,470,286.28	(23,689,386.19)
F. ENDING CASH (A + E)			174,090,307.11	146,415,380.84	165,455,528.60	89,206,454.15	82,991,740.04	78,740,092.36	157,210,378.64	133,520,992.45
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		133,520,992.45	133,732,073.27	104,633,101.41	129,942,314.58				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	49,202,496.00	29,814,594.00	29,814,594.00	49,202,495.00	0.00		408,824,873.00	408,824,873.00
Property Taxes	8020-8079	13,143.72	515,341.60	28,170,079.58	35,058,844.89	0.00		149,727,653.00	149,727,653.00
Miscellaneous Funds	8080-8099	(7,791,258.67)	(7,809,624.18)	1,607,694.71	(8,671,151.34)	0.00		(34,881,459.00)	(34,881,459.00)
Federal Revenue	8100-8299	3,519,542.28	295,156.47	1,323,516.95	10,578,051.11	294,990.56		34,125,974.00	34,125,974.00
Other State Revenue	8300-8599	11,948,464.89	11,457,140.80	10,424,599.88	19,856,078.16	444,039.08		119,258,685.00	119,258,685.00
Other Local Revenue	8600-8799	432,595.10	2,391,130.46	2,088,926.73	3,646,479.10	155,940.45		14,992,290.00	14,992,290.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Sources	8930-8979					0.00		0.00	0.00
TOTAL RECEIPTS		57,324,983.32	36,663,739.15	73,429,411.85	109,670,796.92	894,970.09	0.00	692,048,016.00	692,048,016.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	25,054,517.07	25,274,611.15	23,937,373.86	23,967,718.37	733,560.47		290,089,135.14	290,089,135.14
Classified Salaries	2000-2999	9,028,864.51	8,736,338.18	8,222,842.78	9,468,236.22	376,988.00		110,694,899.69	110,694,899.69
Employee Benefits	3000-3999	17,846,373.53	17,905,534.13	19,993,383.42	42,770,395.64	374,577.19		218,392,787.00	218,392,787.00
Books and Supplies	4000-4999	854,772.46	1,131,812.45	2,890,892.76	6,863,141.44	3,273,007.87		21,567,583.00	21,567,583.00
Services	5000-5999	4,032,647.90	4,508,656.25	6,791,141.93	13,288,280.14	12,176.84		60,302,231.70	60,302,231.70
Capital Outlay	6000-6999	393,626.73	(56,826.97)	399,262.36	780,739.48	127,226.75		3,110,245.00	3,110,245.00
Other Outgo	7000-7499	(147,965.99)	(48,686.01)	(420,459.38)	(598,970.82)	0.00		(1,324,014.00)	(1,324,014.00)
Interfund Transfers Out	7600-7629	117,232.79	141,595.42	0.00	4,524,040.17	0.00		8,972,017.00	8,972,017.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		57,180,069.00	57,593,034.60	61,814,437.73	101,063,580.64	4,897,537.12	0.00	711,804,884.53	711,804,884.53
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	1,216.30	(109,429.58)	0.00		944,139.12	
Accounts Receivable	9200-9299	9,519.03	(851,759.76)	2,994,061.00	(3,431,203.86)	(894,970.09)		1,237,673.03	
Due From Other Funds	9310	0.00	0.00	0.00	(177,702.66)	0.00		157,048.22	
Stores	9320	1,228.13	(14,111.14)	0.00	0.00	0.00		(8,242.06)	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00		0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00		0.00	
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00		0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00		0.00	
SUBTOTAL		10,747.16	(865,870.90)	2,995,277.30	(3,718,336.10)	(894,970.09)	0.00	2,330,618.31	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(55,419.34)	4,644,512.62	(8,268,435.89)	(1,230,806.31)	(4,897,537.12)		8,845,232.69	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00		24,075,690.77	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00		0.00	
Unearned Revenues	9650	0.00	2,659,292.89	(2,430,525.86)	(1,801,623.97)	0.00		1,527,893.67	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00		0.00	
SUBTOTAL		(55,419.34)	7,303,805.51	(10,698,961.75)	(3,032,430.28)	(4,897,537.12)	0.00	34,448,817.13	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00		0.00	
TOTAL BALANCE SHEET ITEMS		66,166.50	(8,169,676.41)	13,694,239.05	(685,905.82)	4,002,567.03	0.00	(32,118,198.82)	
E. NET INCREASE/DECREASE (B - C + D)		211,080.82	(29,098,971.86)	25,309,213.17	7,921,310.46	0.00	0.00	(51,875,067.35)	(19,756,868.53)
F. ENDING CASH (A + E)		133,732,073.27	104,633,101.41	129,942,314.58	137,863,625.04				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								137,863,625.04	

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:	\$	2,887,000.00
Less: Amount of total liabilities reserved in budget:	\$	2,887,000.00
Estimated accrued but unfunded liabilities:	\$	0.00

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

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

Signed

Date of Meeting: 6/24/2025

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name:

Title:

For additional information on this certification, please contact:

Name: Kristi Blandford

Title: Director of Fiscal Services

Telephone: (916) 971-7268

E-mail: kristi.blandford@sanjuan.edu

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	291,541,432.00	301	6,100.00	303	291,535,332.00	305	1,086,189.00		307	290,449,143.00	309
2000 - Classified Salaries	120,995,926.00	311	95,103.00	313	120,900,823.00	315	10,895,160.00		317	110,005,663.00	319
3000 - Employee Benefits	207,581,858.00	321	9,039,440.00	323	198,542,418.00	325	7,170,860.00		327	191,371,558.00	329
4000 - Books, Supplies Equip Replace. (6500)	39,512,993.00	331	1,861,438.00	333	37,651,555.00	335	6,504,944.00		337	31,146,611.00	339
5000 - Services . . . & 7300 - Indirect Costs	88,439,145.00	341	410,584.00	343	88,028,561.00	345	34,441,416.00		347	53,587,145.00	349
TOTAL					736,658,689.00	365			TOTAL	676,560,120.00	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	221,628,503.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	26,952,599.00	380
3. STRS.	3101 & 3102	58,247,220.00	382
4. PERS.	3201 & 3202	8,963,960.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	5,682,875.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	40,843,491.00	385
7. Unemployment Insurance.	3501 & 3502	121,198.00	390
8. Workers' Compensation Insurance.	3601 & 3602	4,456,845.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	3,431,295.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		370,327,986.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		259.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		29,012.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		370,298,715.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		54.73%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

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

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

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	299,015,162.00	301	0.00	303	299,015,162.00	305	1,135,928.00		307	297,879,234.00	309
2000 - Classified Salaries	121,269,031.00	311	27,792.00	313	121,241,239.00	315	11,441,406.00		317	109,799,833.00	319
3000 - Employee Benefits	227,443,205.00	321	9,160,613.00	323	218,282,592.00	325	8,219,208.00		327	210,063,384.00	329
4000 - Books, Supplies Equip Replace. (6500)	32,448,249.00	331	122,546.00	333	32,325,703.00	335	5,723,726.00		337	26,601,977.00	339
5000 - Services. . . & 7300 - Indirect Costs	62,657,302.00	341	206,044.00	343	62,451,258.00	345	13,808,351.00		347	48,642,907.00	349
TOTAL					733,315,954.00	365	TOTAL			692,987,335.00	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	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	405,491,789.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	39,256.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	405,452,533.00	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.	58.51%	
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)	58.51%	
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).	692,987,335.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

	Funds 01, 09, and 62			2024-25 Expenditures
Section I - Expenditures	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	775,210,310.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	56,194,461.00
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	35,205.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	10,188,626.00
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	7,915,165.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	10,663.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				18,149,659.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	1,240,933.00
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)				702,107,123.00
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)				36,734.79
B. Expenditures per ADA (Line I.E divided by Line II.A)				19,112.87
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.)		540,372,563.04		15,148.57
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)		540,372,563.04		15,148.57
B. Required effort (Line A.2 times 90%)		486,335,306.74		13,633.71
C. Current year expenditures (Line I.E and Line II.B)		702,107,123.00		19,112.87
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) 41,045,855.00
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) 573,001,168.00

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) 7.16%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 18,662,989.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 14,337,028.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	130,800.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	542,952.00
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)	4,213,214.43
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	926.50
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)	37,887,909.94
9. Carry-Forward Adjustment (Part IV, Line F)	4,828,558.78
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	42,716,468.71
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	412,692,890.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	112,821,968.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	61,336,069.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	7,310,425.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	35,205.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	37,918.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	6,219,497.00
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)	19,070,446.00
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)	0.00
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)	54,630,562.57
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	12,013.50
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)	2,400,000.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,414,767.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	33,661,753.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	15,655,349.00
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)	730,298,863.06
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.19%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	5.85%
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)	37,887,909.94
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	3,893,771.31
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.06%) times Part III, Line B19); zero if negative	4,828,558.78
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.06%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.06%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	4,828,558.78
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)	4,828,558.78

Approved
indirect cost
rate: 5.06%

Highest rate
used in any
program: 5.06%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	10,386,707.00	525,567.00	5.06%
01	3010	16,942,568.00	857,294.00	5.06%
01	3182	721,092.00	36,487.00	5.06%
01	3213	9,250,075.00	468,054.00	5.06%
01	3227	52,028.00	2,601.00	5.00%
01	3310	8,681,524.00	439,285.00	5.06%
01	3311	207,044.00	10,476.00	5.06%
01	3315	411,983.00	20,846.00	5.06%
01	3327	448,889.00	22,714.00	5.06%
01	3345	4,410.00	222.00	5.03%
01	3385	154,468.00	7,816.00	5.06%
01	3395	14,630.00	740.00	5.06%
01	3550	369,894.00	18,494.00	5.00%
01	4035	2,218,048.00	112,233.00	5.06%
01	4124	439,618.00	21,982.00	5.00%
01	4127	1,798,430.00	91,001.00	5.06%
01	4201	433,762.00	21,474.00	4.95%
01	4203	1,127,197.00	56,090.00	4.98%
01	4510	32,954.00	1,667.00	5.06%
01	5630	131,638.00	6,661.00	5.06%
01	5810	196,627.00	9,949.00	5.06%
01	6010	4,929,333.00	246,467.00	5.00%
01	6053	497,408.00	25,169.00	5.06%
01	6211	567,119.00	28,696.00	5.06%
01	6266	2,701,848.00	136,713.00	5.06%
01	6318	85,852.00	4,344.00	5.06%
01	6385	206,548.00	10,452.00	5.06%
01	6387	1,986,274.00	100,506.00	5.06%
01	6388	346,310.00	17,523.00	5.06%
01	6500	79,960,418.00	4,045,997.00	5.06%
01	6515	1,805.00	91.00	5.04%
01	6520	424,258.00	21,467.00	5.06%
01	6546	2,994,174.00	151,505.00	5.06%
01	6547	2,776,591.00	140,495.00	5.06%
01	6690	3,532.00	178.00	5.04%
01	6695	321,932.00	16,290.00	5.06%
01	6770	10,806,105.00	108,061.00	1.00%
01	7085	623,709.00	31,560.00	5.06%

01	7220	108,796.00	5,504.00	5.06%
01	7399	4,666,338.00	236,117.00	5.06%
01	7412	308,273.00	15,599.00	5.06%
01	7413	165,024.00	8,350.00	5.06%
01	7435	35,490,515.00	1,795,907.00	5.06%
01	7810	415,446.00	21,022.00	5.06%
01	8150	17,775,554.00	899,527.00	5.06%
01	9010	14,213,693.00	116,948.00	0.82%
09	6266	25,602.00	1,296.00	5.06%
09	6762	83,673.00	4,234.00	5.06%
09	6770	40,843.00	409.00	1.00%
09	7412	16,878.00	854.00	5.06%
09	7413	7,475.00	378.00	5.06%
09	7435	36,790.00	1,862.00	5.06%
09	7810	1,926.00	97.00	5.04%
11	6391	2,021,091.00	101,055.00	5.00%
11	7810	121,888.00	6,168.00	5.06%
12	5025	2,368,410.00	119,084.00	5.03%
12	5059	346,659.00	17,541.00	5.06%
12	5320	85,825.00	4,343.00	5.06%
12	6105	5,128,575.00	259,506.00	5.06%
12	9010	23,168,324.00	1,031,848.00	4.45%
13	5310	15,652,843.00	792,034.00	5.06%
13	5465	2,506.00	126.00	5.03%

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		59,255.00	59,255.00
2. State Lottery Revenue	8560	7,844,818.00		3,582,582.00	11,427,400.00
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	(3,788,053.00)	3,788,053.00		0.00
7. Total Available (Sum Lines A1 through A6)		4,056,765.00	3,788,053.00	3,641,837.00	11,486,655.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	889,320.00	3,030,685.00	0.00	3,920,005.00
2. Classified Salaries	2000-2999	1,530,014.00		0.00	1,530,014.00
3. Employee Benefits	3000-3999	1,637,431.00	757,368.00	0.00	2,394,799.00
4. Books and Supplies	4000-4999	0.00		3,597,425.00	3,597,425.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			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)		4,056,765.00	3,788,053.00	3,597,425.00	11,442,243.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	44,412.00	44,412.00
D. COMMENTS:					

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

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

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	506,040,439.00	2.96%	521,016,762.00	2.82%	535,702,018.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	12,377,280.00	12.46%	13,919,738.00	-10.19%	12,501,310.00
4. Other Local Revenues	8600-8799	11,649,794.00	-23.24%	8,942,410.00	-44.73%	4,942,410.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(98,932,535.00)	-0.72%	(98,219,171.00)	1.22%	(99,416,327.00)
6. Total (Sum lines A1 thru A5c)		431,134,978.00	3.37%	445,659,739.00	1.81%	453,729,411.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				228,296,004.00		222,297,923.00
b. Step & Column Adjustment				2,054,664.00		2,000,681.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(8,052,745.00)		(872.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	228,296,004.00	-2.63%	222,297,923.00	0.90%	224,297,732.00
2. Classified Salaries						
a. Base Salaries				72,374,834.00		64,331,248.00
b. Step & Column Adjustment				651,374.00		578,981.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(8,694,960.00)		(515.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	72,374,834.00	-11.11%	64,331,248.00	0.90%	64,909,714.00
3. Employee Benefits	3000-3999	140,725,951.00	-4.74%	134,055,024.00	2.09%	136,855,295.00
4. Books and Supplies	4000-4999	12,641,627.00	-29.14%	8,957,607.00	28.76%	11,533,624.00
5. Services and Other Operating Expenditures	5000-5999	39,442,506.00	-5.00%	37,471,399.00	2.67%	38,472,248.00
6. Capital Outlay	6000-6999	2,582,951.00	3.76%	2,680,191.00	-16.67%	2,233,493.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,282,784.00	3.45%	1,327,009.00	3.30%	1,370,766.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(13,763,393.00)	-3.69%	(13,255,084.00)	0.71%	(13,349,049.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		483,583,264.00	-5.32%	457,865,317.00	1.85%	466,323,823.00

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(52,448,286.00)		(12,205,578.00)		(12,594,412.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		179,895,952.00		127,447,666.00		115,242,088.00
2. Ending Fund Balance (Sum lines C and D1)		127,447,666.00		115,242,088.00		102,647,676.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	297,094.28		297,094.28		297,094.28
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	19,158,205.63		16,095,102.63		11,649,057.06
d. Assigned	9780	13,314,029.55		15,872,769.55		19,797,232.55
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	15,130,317.20		14,236,097.69		14,529,108.31
2. Unassigned/Unappropriated	9790	79,548,019.34		68,741,023.85		56,375,183.80
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		127,447,666.00		115,242,088.00		102,647,676.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	15,130,317.20		14,236,097.69		14,529,108.31
c. Unassigned/Unappropriated	9790	79,548,019.34		68,741,023.85		56,375,183.80
(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)		94,678,336.54		82,977,121.54		70,904,292.11
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.						
For 2026-27: Decrease of 6.52 Certificated FTE for a reduction in base ratio, elimination of both 71 Certificated FTE, 175 Classified FTE, and discretionary salaries that had previously been funded by one-time funds and were carried over for one year with unrestricted dollars, and negotiated salary increases.						

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	2,654,305.00	0.00%	2,654,305.00	0.00%	2,654,305.00
2. Federal Revenues	8100-8299	35,144,536.00	-2.90%	34,125,974.00	-0.79%	33,856,936.00
3. Other State Revenues	8300-8599	106,109,849.00	-0.73%	105,338,947.00	0.80%	106,185,365.00
4. Other Local Revenues	8600-8799	8,026,712.00	-24.63%	6,049,880.00	0.70%	6,091,927.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	98,932,535.00	-0.72%	98,219,171.00	1.22%	99,416,327.00
6. Total (Sum lines A1 thru A5c)		250,867,937.00	-1.79%	246,388,277.00	0.74%	248,204,860.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				70,719,158.00		67,791,212.00
b. Step & Column Adjustment				636,472.00		610,121.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,564,418.00)		(544,799.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	70,719,158.00	-4.14%	67,791,212.00	0.10%	67,856,534.00
2. Classified Salaries						
a. Base Salaries				48,894,197.00		46,363,652.00
b. Step & Column Adjustment				440,048.00		417,273.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,970,593.00)		(142,417.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	48,894,197.00	-5.18%	46,363,652.00	0.59%	46,638,508.00
3. Employee Benefits	3000-3999	86,717,254.00	-2.74%	84,337,763.00	1.27%	85,405,827.00
4. Books and Supplies	4000-4999	19,806,622.00	-36.33%	12,609,976.00	35.67%	17,107,850.00
5. Services and Other Operating Expenditures	5000-5999	26,037,292.00	-12.31%	22,830,833.00	1.23%	23,112,335.00
6. Capital Outlay	6000-6999	730,054.00	-41.09%	430,054.00	-13.00%	374,161.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	115,104.00	0.00%	115,104.00	0.00%	115,104.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	10,940,897.00	-4.13%	10,488,957.00	0.57%	10,549,256.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	8,972,017.00	0.00%	8,972,017.00	0.00%	8,972,017.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		272,932,595.00	-6.96%	253,939,568.00	2.44%	260,131,592.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(22,064,658.00)		(7,551,291.00)		(11,926,732.00)

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)		64,792,338.00		42,727,680.00		35,176,389.00
2. Ending Fund Balance (Sum lines C and D1)		42,727,680.00		35,176,389.00		23,249,657.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	42,727,680.00		35,176,389.00		23,249,657.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		42,727,680.00		35,176,389.00		23,249,657.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
For 2026-27: Negotiated salary increases, reduction of 12.48 Certificated FTE, and 67 Classified FTE from the expiration of various state grants and program changes aligning salaries to restricted budgets available. For 2027/28: Discretionary salary reductions to align to anticipated restricted revenues.						

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	508,694,744.00	2.94%	523,671,067.00	2.80%	538,356,323.00
2. Federal Revenues	8100-8299	35,144,536.00	-2.90%	34,125,974.00	-0.79%	33,856,936.00
3. Other State Revenues	8300-8599	118,487,129.00	0.65%	119,258,685.00	-0.48%	118,686,675.00
4. Other Local Revenues	8600-8799	19,676,506.00	-23.81%	14,992,290.00	-26.40%	11,034,337.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		682,002,915.00	1.47%	692,048,016.00	1.43%	701,934,271.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				299,015,162.00		290,089,135.00
b. Step & Column Adjustment				2,691,136.00		2,610,802.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(11,617,163.00)		(545,671.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	299,015,162.00	-2.99%	290,089,135.00	0.71%	292,154,266.00
2. Classified Salaries						
a. Base Salaries				121,269,031.00		110,694,900.00
b. Step & Column Adjustment				1,091,422.00		996,254.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(11,665,553.00)		(142,932.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	121,269,031.00	-8.72%	110,694,900.00	0.77%	111,548,222.00
3. Employee Benefits	3000-3999	227,443,205.00	-3.98%	218,392,787.00	1.77%	222,261,122.00
4. Books and Supplies	4000-4999	32,448,249.00	-33.53%	21,567,583.00	32.80%	28,641,474.00
5. Services and Other Operating Expenditures	5000-5999	65,479,798.00	-7.91%	60,302,232.00	2.13%	61,584,583.00
6. Capital Outlay	6000-6999	3,313,005.00	-6.12%	3,110,245.00	-16.16%	2,607,654.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,397,888.00	3.16%	1,442,113.00	3.03%	1,485,870.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,822,496.00)	-2.00%	(2,766,127.00)	1.22%	(2,799,793.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	8,972,017.00	0.00%	8,972,017.00	0.00%	8,972,017.00
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)		756,515,859.00	-5.91%	711,804,885.00	2.06%	726,455,415.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(74,512,944.00)		(19,756,869.00)		(24,521,144.00)

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)		244,688,290.00		170,175,346.00		150,418,477.00
2. Ending Fund Balance (Sum lines C and D1)		170,175,346.00		150,418,477.00		125,897,333.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	297,094.28		297,094.28		297,094.28
b. Restricted	9740	42,727,680.00		35,176,389.00		23,249,657.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	19,158,205.63		16,095,102.63		11,649,057.06
d. Assigned	9780	13,314,029.55		15,872,769.55		19,797,232.55
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	15,130,317.20		14,236,097.69		14,529,108.31
2. Unassigned/Unappropriated	9790	79,548,019.34		68,741,023.85		56,375,183.80
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		170,175,346.00		150,418,477.00		125,897,333.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	15,130,317.20		14,236,097.69		14,529,108.31
c. Unassigned/Unappropriated	9790	79,548,019.34		68,741,023.85		56,375,183.80
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		94,678,336.54		82,977,121.54		70,904,292.11
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		12.52%		11.66%		9.76%
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)						
		830,583.00		859,596.00		893,443.00
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)						
		36,537.18		36,325.51		36,113.83
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		756,515,859.00		711,804,885.00		726,455,415.00
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)		756,515,859.00		711,804,885.00		726,455,415.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2.00%		2.00%		2.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		15,130,317.18		14,236,097.70		14,529,108.30
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)		15,130,317.18		14,236,097.70		14,529,108.30
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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):	36,537	
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	36,171	36,813		
Charter School		210		
Total ADA	36,171	37,023	N/A	Met
Second Prior Year (2023-24)				
District Regular	35,124	35,699		
Charter School				
Total ADA	35,124	35,699	N/A	Met
First Prior Year (2024-25)				
District Regular	35,778	36,393		
Charter School		0		
Total ADA	35,778	36,393	N/A	Met
Budget Year (2025-26)				
District Regular	36,537			
Charter School	0			
Total ADA	36,537			

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	37,597	37,902		
Charter School				
Total Enrollment	37,597	37,902	N/A	Met
Second Prior Year (2023-24)				
District Regular	37,911	38,209		
Charter School				
Total Enrollment	37,911	38,209	N/A	Met
First Prior Year (2024-25)				
District Regular	38,475	39,199		
Charter School				
Total Enrollment	38,475	39,199	N/A	Met
Budget Year (2025-26)				
District Regular	39,355			
Charter School				
Total Enrollment	39,355			

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	34,596	37,902	
Charter School	210	0	
Total ADA/Enrollment	34,806	37,902	91.8%
Second Prior Year (2023-24)			
District Regular	35,467	38,209	
Charter School	0		
Total ADA/Enrollment	35,467	38,209	92.8%
First Prior Year (2024-25)			
District Regular	36,393	39,199	
Charter School			
Total ADA/Enrollment	36,393	39,199	92.8%
Historical Average Ratio:			92.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.0%

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	36,537	39,355		
Charter School	0			
Total ADA/Enrollment	36,537	39,355	92.8%	Met
1st Subsequent Year (2026-27)				
District Regular	36,326	39,127		
Charter School				
Total ADA/Enrollment	36,326	39,127	92.8%	Met
2nd Subsequent Year (2027-28)				
District Regular	36,114	38,899		
Charter School				
Total ADA/Enrollment	36,114	38,899	92.8%	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)	36,478.09	36,622.43	36,410.76	36,199.09
b. Prior Year ADA (Funded)		36,478.09	36,622.43	36,410.76
c. Difference (Step 1a minus Step 1b)		144.34	(211.67)	(211.67)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		.40%	(.58%)	(.58%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		487,172,084.00	506,040,439.00	521,016,762.00
b1. COLA percentage		1.07%	2.30%	3.02%
b2. COLA amount (proxy for purposes of this criterion)		5,212,741.30	11,638,930.10	15,734,706.21
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		1.07%	2.30%	3.02%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		1.47%	1.72%	2.44%
LCFF Revenue Standard (Step 3, plus/minus 1%):		0.47% to 2.47%	0.72% to 2.72%	1.44% to 3.44%

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)	149,727,653.00	149,727,653.00	149,727,653.00	149,727,653.00
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)	524,351,678.00	543,349,290.00	558,552,526.00	573,466,568.00
District's Projected Change in LCFF Revenue:		3.62%	2.80%	2.67%
LCFF Revenue Standard		0.47% to 2.47%	0.72% to 2.72%	1.44% to 3.44%
Status:		Not Met	Not Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The increase is based on COLA projections and enrollment changes.

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	Total Expenditures	of Unrestricted Salaries and Benefits
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2022-23)	320,859,766.70	350,452,549.50	91.6%
Second Prior Year (2023-24)	340,669,076.93	375,788,122.08	90.7%
First Prior Year (2024-25)	376,044,959.00	422,469,702.00	89.0%
Historical Average Ratio:			90.4%
	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	87.4% to 93.4%	87.4% to 93.4%	87.4% to 93.4%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	(Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2025-26)	441,396,789.00	483,583,264.00	91.3%	Met
1st Subsequent Year (2026-27)	420,684,195.00	457,865,317.00	91.9%	Met
2nd Subsequent Year (2027-28)	426,062,741.00	466,323,823.00	91.4%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	1.47%	1.72%	2.44%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-8.53% to 11.47%	-8.28% to 11.72%	-7.56% to 12.44%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.53% to 6.47%	-3.28% to 6.72%	-2.56% to 7.44%

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)	54,962,988.00		
Budget Year (2025-26)	35,144,536.00	(36.06%)	Yes
1st Subsequent Year (2026-27)	34,125,974.00	(2.90%)	No
2nd Subsequent Year (2027-28)	33,856,936.00	(.79%)	No

Explanation:
(required if Yes)

The reduction is due to the expiration of COVID related resources and the Universal Pre-K Implementation grant. Also included are adjustments for the Title(s) program funding.

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

First Prior Year (2024-25)	111,927,241.00		
Budget Year (2025-26)	118,487,129.00	5.86%	No
1st Subsequent Year (2026-27)	119,258,685.00	.65%	No
2nd Subsequent Year (2027-28)	118,686,675.00	(.48%)	No

Explanation:
(required if Yes)

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

First Prior Year (2024-25)	31,977,064.00		
Budget Year (2025-26)	19,676,506.00	(38.47%)	Yes
1st Subsequent Year (2026-27)	14,992,290.00	(23.81%)	Yes
2nd Subsequent Year (2027-28)	11,034,337.00	(26.40%)	Yes

Explanation:
(required if Yes)

The net decrease in 2025-26 is due to a reduced interest estimate, prior year Medi-Cal billing revenue and a grant for propane buses being spent in 2025-26. Donations and Misc revenue are budgeted when received. The net decrease in 2026-27 is due to reductions in interest estimate combined with Afghan and Ukrainian Support grants ending. The decrease in 2027-28 in due to a further reduction of interest estimate.

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

First Prior Year (2024-25)	38,787,993.00		
Budget Year (2025-26)	32,448,249.00	(16.34%)	Yes
1st Subsequent Year (2026-27)	21,567,583.00	(33.53%)	Yes
2nd Subsequent Year (2027-28)	28,641,474.00	32.80%	Yes

Explanation:

(required if Yes)

The net decrease in 2025-26 is due to reduced expenditures for E-Rate projects and Chromebook purchases made in 2024-25, increased textbook adoption costs and reductions for the expiration of several grants, including ASSES, Strong Workforce, School Food Best Practices, COVID related resources and the Learning Recovery Block grant. Donations and misc. revenues are not budgeted until received. The net decrease in 2026-27 is due to a textbook adoption in 2025-26 and reductions for the expiration of several grants including Universal Pre-K Implementation, Educator Effectiveness, Art, Music and Instructional Materials Disc. Block grant, Learning Communities and Afghan Supports. The increase in 2027-28 is due to textbook adoption projected costs.

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

First Prior Year (2024-25)	90,779,980.00		
Budget Year (2025-26)	65,479,798.00	(27.87%)	Yes
1st Subsequent Year (2026-27)	60,302,232.00	(7.91%)	Yes
2nd Subsequent Year (2027-28)	61,584,583.00	2.13%	No

Explanation:

(required if Yes)

The net decrease in 2025-26 is due to reducing Special Education sub-agreements, the expiration of several grants including COVID related resources, Learning Recovery Emergency Block grant and one-time expenses in LCAP and Title spending plan adjustments. Donations are budgeted when received. The net decrease in 2026-27 is due to textbook adoption projections, and the expiration of several grants including Universal Pre-K implementation, Educator Effectiveness, LCSSP, Afghan Support, Ukrainian Support grants.

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2024-25)	198,867,293.00		
Budget Year (2025-26)	173,308,171.00	(12.85%)	Not Met
1st Subsequent Year (2026-27)	168,376,949.00	(2.85%)	Met
2nd Subsequent Year (2027-28)	163,577,948.00	(2.85%)	Met

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

First Prior Year (2024-25)	129,567,973.00		
Budget Year (2025-26)	97,928,047.00	(24.42%)	Not Met
1st Subsequent Year (2026-27)	81,869,815.00	(16.40%)	Not Met
2nd Subsequent Year (2027-28)	90,226,057.00	10.21%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

The reduction is due to the expiration of COVID related resources and the Universal Pre-K Implementation grant. Also included are adjustments for the Title(s) program funding.

Explanation:

Other State Revenue

(linked from 6B
if NOT met)

Explanation:

Other Local Revenue

(linked from 6B
if NOT met)

The net decrease in 2025-26 is due to a reduced interest estimate, prior year Medi-Cal billing revenue and a grant for propane buses being spent in 2025-26. Donations and Misc revenue are budgeted when received. The net decrease in 2026-27 is due to reductions in interest estimate combined with Afghan and Ukrainian Support grants ending. The decrease in 2027-28 is due to a further reduction of interest estimate.

- 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 net decrease in 2025-26 is due to reduced expenditures for E-Rate projects and Chromebook purchases made in 2024-25, increased textbook adoption costs and reductions for the expiration of several grants, including ASES, Strong Workforce, School Food Best Practices, COVID related resources and the Learning Recovery Block grant. Donations and misc. revenues are not budgeted until received. The net decrease in 2026-27 is due to a textbook adoption in 2025-26 and reductions for the expiration of several grants including Universal Pre-K Implementation, Educator Effectiveness, Art, Music and Instructional Materials Disc. Block grant, Learning Communities and Afghan Supports. The increase in 2027-28 is due to textbook adoption projected costs.

Explanation:

Services and Other Exps

(linked from 6B
if NOT met)

The net decrease in 2025-26 is due to reducing Special Education sub-agreements, the expiration of several grants including COVID related resources, Learning Recovery Emergency Block grant and one-time expenses in LCAP and Title spending plan adjustments. Donations are budgeted when received. The net decrease in 2026-27 is due to textbook adoption projections, and the expiration of several grants including Universal Pre-K implementation, Educator Effectiveness, LCSSP, Afghan Support, Ukrainian Support grants.

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)

830,583.00

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)

733,040,964.00

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

733,040,964.00

21,991,228.92

21,991,230.00

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)	11,895,349.00	12,764,450.46	15,429,020.60
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	75,843,510.43	118,755,219.15	101,727,519.60
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	87,738,859.43	131,519,669.61	117,156,540.20
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	594,767,446.26	638,222,523.03	771,451,030.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	5,990,860.64	6,274,960.00	809,064.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	600,758,306.90	644,497,483.03	772,260,094.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	14.6%	20.4%	15.2%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	4.9%	6.8%	5.1%

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)	40,122,765.45	352,133,760.00	N/A	Met
Second Prior Year (2023-24)	51,741,236.20	376,935,822.67	N/A	Met
First Prior Year (2024-25)	(7,606,694.00)	422,493,013.00	1.8%	Met
Budget Year (2025-26) (Information only)	(52,448,286.00)	483,583,264.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	
Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2022-23)	89,976,380.23	95,638,643.18	N/A	Met
Second Prior Year (2023-24)	112,265,815.18	135,761,408.63	N/A	Met
First Prior Year (2024-25)	158,662,822.00	187,502,646.00	N/A	Met
Budget Year (2025-26) (Information only)	179,895,952.00			

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

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

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

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

Explanation:
(required if NOT met)

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

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

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

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2025-26)	189,738,692.39	Met

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

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

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

Explanation:

(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	36,537	36,326	36,114
District's Reserve Standard Percentage Level:	2%	2%	2%

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)
830,583.00	859,596.00	893,443.00

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)	756,515,859.00	711,804,885.00	726,455,415.00
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)	756,515,859.00	711,804,885.00	726,455,415.00

4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	15,130,317.18	14,236,097.70	14,529,108.30
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)	15,130,317.18	14,236,097.70	14,529,108.30

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	0.00
15,130,317.20	14,236,097.69	14,529,108.31
79,548,019.34	68,741,023.85	56,375,183.80
0.00	0.00	0.00
0.00		
0.00		
0.00		
94,678,336.54	82,977,121.54	70,904,292.11
12.52%	11.66%	9.76%
15,130,317.18	14,236,097.70	14,529,108.30
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?

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2024-25)	(101,562,126.00)			
Budget Year (2025-26)	(98,932,535.00)	(2,629,591.00)	(2.6%)	Met
1st Subsequent Year (2026-27)	(98,219,171.00)	(713,364.00)	(.7%)	Met
2nd Subsequent Year (2027-28)	(99,416,327.00)	1,197,156.00	1.2%	Met
1b. Transfers In, General Fund *				
First Prior Year (2024-25)	1,500.00			
Budget Year (2025-26)	0.00	(1,500.00)	(100.0%)	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2024-25)	8,998,788.00			
Budget Year (2025-26)	8,972,017.00	(26,771.00)	(.3%)	Met
1st Subsequent Year (2026-27)	8,972,017.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	8,972,017.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2025
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	Various	FD 01/OB 8571-8572 and 8611-8612	FD 51/ OB 7438/7439	733,023,796
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	Various	Various	Various	8,266,420

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

TOTAL:				741,290,216

Type of Commitment (continued)	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	89,829,122	101,030,586	94,704,678	102,016,492
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	89,829,122	101,030,586	94,704,678	102,016,492
Has total annual payment increased over prior year (2024-25)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation:

(required if Yes
to increase in total
annual payments)

The district has taken on additional bond debt which increases the payments due in the out years.

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

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

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

No

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

Explanation:

(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

- 2 For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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

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

Pay-as-you-go

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

Self-Insurance Fund Governmental Fund

17,943,915

0

- 4 OPEB Liabilities

a. Total OPEB liability

116,864,462.00

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

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

116,864,462.00

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

Actuarial

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

6/20/2023

- 5 OPEB Contributions

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

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

12,090,922.00

11,959,403.00

11,959,403.00

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

9,998,212.00

9,440,217.00

9,510,444.00

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

7,390,261.00

7,500,000.00

7,500,000.00

d. Number of retirees receiving OPEB benefits

391.00

411.00

411.00

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)

Yes

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

Dental and Workers Comp

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

9,562,450.00

b. Unfunded liability for self-insurance programs

0.00

4. Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

18,287,118.00

18,396,841.00

18,396,841.00

b. Amount contributed (funded) for self-insurance programs

18,287,118.00

18,396,841.00

18,396,841.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full - time - equivalent(FTE) positions	2,456	2,467	2,377	2,377

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:

May 14, 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:

May 03, 2024

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

No

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

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

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:

--

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Certificated (Non-management) Step and Column Adjustments

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

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

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

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	2,240	2,218	1,976	1,976

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:

Jul 30, 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:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

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

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

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:

--

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

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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	323	326	324	324

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

N/A

If Yes, complete question 2.

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

Negotiations were completed in 2024/2025 and were included in the budget projections in the 2nd Interim report for the budget year 2025/2026 and 2026/2027.

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)

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

Management/Supervisor/Confidential

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)

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

No

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

OTHER INFORMATION

Education Protection Account	192
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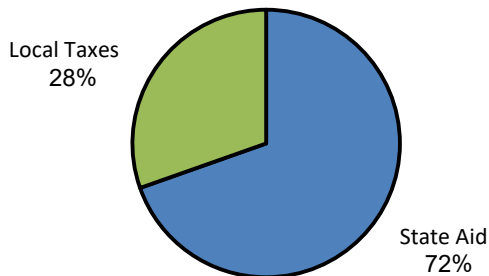
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Education Protection Account (EPA)

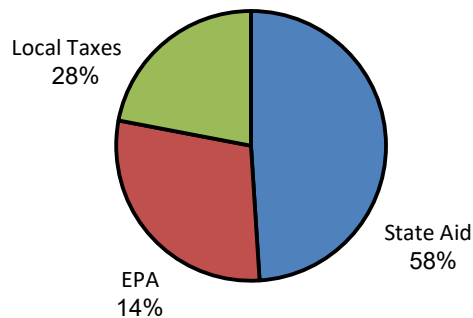
The Education Protection Account (EPA) provides local educational agencies (LEAs) with general purpose state aid funding pursuant to Proposition 30, the Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012. Proposition 55 (2016), continues the use of EPA. The EPA funding is a component of an LEA's or Charter School's total Local Control Funding Formula (LCFF) revenue. Proposition 55 takes effect on January 1, 2018, and remains in effect through December 31, 2030.

The revenues generated from Propositions 30 and 55 are deposited into the EPA and a corresponding reduction is made to the district's or charter school's LCFF revenue. For 2025-26, the reduction is approximately 14% of the total LCFF funding. The district began receiving EPA payments quarterly in Fiscal Year 2013-14.

Funding Before Proposition 30



Funding After Proposition 30



Proposition 30 requires that each LEA shall have sole authority to determine how the moneys received from the Education Protection Account are spent in the school or schools within its jurisdiction, provided, however, that **the appropriate governing board or body shall make these spending determinations in open session of a public meeting of the governing board or body and shall not use any of the funds from the Education Protection Account for salaries or benefits of administrators or for any other administrative costs.** An LEA may allocate the EPA entitlement entirely to one program for expenditure.

Propositions 30 and 55 require all districts, counties, and charter schools to report on their Web sites an accounting of how much money was received from the EPA and how that money was spent. District EPA information for previous years can be found by selecting the Budget Info link on the District's website.

Listed on the next page is the Education Protection Account Expenditure plan listing how the moneys received from the Education Protection Account are proposed to be spent in 2025-26.

Education Protection Account, Fund 01, Resource 1400

Projected Expenditures through: June 30, 2026

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	
Revenue Limit Sources	8010-8099	75,720,913
Federal Revenue	8100-8299	
Other State Revenue	8300-8599	
Other Local revenue	8600-8799	
All Other Financing Sources and Contributions	8900-8999	
Deferred revenue	9650	
TOTAL AVAILABLE		75,720,913
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)	Function Code	
Instruction	1000-1999	75,720,913
Instruction-Related Services		
Instructional Supervision & Administration	2100-2150	
AU of a Multidistrict SELPA	2200	
Instructional Library, Media, and Technology	2420	
Other Instructional Resources	2490-2495	
School Administration	2700	
Pupil Services		
Guidance and counseling services	3110	
Psychological Services	3120	
Attendance and Social Work services	3130	
Health Services	3140	
Speech Pathology and Audiology Services	3150	
Pupil Testing Services	3160	
Pupil Transportation	3600	
Food Services	3700	
Other Pupil Services	3900	
Ancillary Services	4000-4999	
Community Services	5000-5999	
Enterprise	6000-6999	
General Administration	7000-7999	
Plant Services	8000-8999	
Other Outgo	9000-9999	
TOTAL EXPENDITURES AND OTHER FINANCING USES		75,720,913
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		-

Education Protection Account, Fund 09-Choices, Sub fund 08 Resource 1400
Expenditures through; June 30, 2026

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	
Revenue Limit Sources	8010-8099	606,182
Federal Revenue	8100-8299	
Other State Revenue	8300-8599	
Other Local revenue	8600-8799	
All Other Financing Sources and Contributions	8900-8999	
Deferred revenue	9650	
TOTAL AVAILABLE		606,182
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)	Function Code	
Instruction	1000-1999	606,182
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	
AU of a Multidistrict SELPA	2200	
Instructional Library, Media, and Technology	2420	
Other Instructional Resources	2490-2495	
School Administration	2700	
Pupil Services		
Guidance and counseling services	3110	
Psychological Services	3120	
Attendance and Social Work services	3130	
Health Services	3140	
Speech Pathology and Audiology Services	3150	
Pupil Testing Services	3160	
Pupil Transportation	3600	
Food Services	3700	
Other Pupil Services	3900	
Ancillary Services	4000-4999	
Community Services	5000-5999	
Enterprise	6000-6999	
General Administration	7000-7999	
Plant Services	8000-8999	
Other Outgo	9000-9999	
TOTAL EXPENDITURES AND OTHER FINANCING USES		606,182
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0

2025-26 Budget Adoption Reserves

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty
District: San Juan Unified School District

The governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing, provide:

The minimum recommended reserve for economic uncertainties;

The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and per Education Code Section 42127(a)(2)(B), a statement of the reasons that substantiate the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties.

		2025-26	2026-27	2027-28
Total General Fund Expenditures & Other Uses		\$ 756,515,859	\$ 711,804,885	\$ 726,455,415
Minimum Reserve requirement	2%	\$ 15,130,317	\$ 14,236,098	\$ 14,529,108
General Fund (Combined Ending Fund Balance)		\$ 170,175,346	\$ 150,418,477	\$ 125,897,333
Special Reserve Fund EFB		\$ -	\$ -	\$ -
Components of ending balance:				
Nonspendable (revolving, prepaid, etc.)		\$ 297,094	\$ 297,094	\$ 297,094
Restricted		\$ 42,727,680	\$ 35,176,389	\$ 23,249,657
Committed		\$ 19,158,206	\$ 16,095,103	\$ 11,649,057
Assigned		\$ 13,314,030	\$ 15,872,770	\$ 19,797,233
Reserve for economic uncertainties		\$ 15,130,317	\$ 14,236,098	\$ 14,529,108
Unassigned and Unappropriated		\$ 79,548,019	\$ 68,741,024	\$ 58,375,184
Subtotal Assigned, Unassigned & Unappropriated		\$ 107,992,366	\$ 98,849,892	\$ 92,701,525
Total Components of ending balance		\$ 170,175,346	\$ 150,418,478	\$ 127,897,333
Assigned & Unassigned balances above the minimum reserve requirement		\$ 155,045,029	\$ 136,182,380	\$ 113,368,225

Statement of Reasons	
The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:	
Reserve for one year's growth in LCFF funding (School Services of CA recommends 100% of one year's growth)	\$ 18,747,186
Additional Economic Uncertainty @ 1%	\$7,752,630
Total Needs	\$ 26,499,816
Remaining Balance	\$ 128,545,213

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted	Adopted 2025-26 Budget Assumptions			
	2024-25	2025-26	2026-27	2027-28
AVERAGE DAILY ATTENDANCE (ADA)				
Actual P-2	36,392.84	36,537.18	36,325.51	36,113.84
Funded	36,478.09	36,622.43	36,410.76	36,199.09
Funded change from prior year	664.69	144.34	(211.67)	(211.67)
Funded % change from prior	1.86%	0.40%	-0.58%	-0.58%
LCFF REVENUES				
State Funded COLA	1.07%	2.30%	3.02%	3.42%
LCFF Targeted Student %, 3 yr avg	61.73%	63.10%	63.84%	63.84%
Supplemental Grant Growth	\$ 4,132,552	\$ 2,554,339	\$ 1,922,341	\$ 1,549,339
Concentration Grant Growth	\$ 9,427,069	\$ 4,237,032	\$ 2,605,377	\$ 697,250
Base Grant Growth	\$ 11,199,217	\$ 11,369,438	\$ 10,188,059	\$ 12,134,552
TOTAL LCFF FUNDING	\$ 487,172,084	\$ 506,040,439	\$ 521,016,762	\$ 535,702,018
Transportation and TIIG	\$ 8,071,582	\$ 8,203,172	\$ 8,379,930	\$ 8,586,145
Transitional K Add-on	\$ 2,200,517	\$ 2,776,473	\$ 2,860,261	\$ 2,958,161
Supplemental Grant	\$ 50,443,644	\$ 52,997,983	\$ 54,920,324	\$ 56,469,663
Concentration Grant	\$ 17,873,458	\$ 22,110,490	\$ 24,715,867	\$ 25,413,117
Base Grant	\$ 408,582,883	\$ 419,952,321	\$ 430,140,380	\$ 442,274,932
TOTAL LCFF FUNDING PER ADA	\$ 12,805	\$ 13,138	\$ 13,551	\$ 14,014
Supplemental Grant	\$ 1,383	\$ 1,447	\$ 1,508	\$ 1,560
\$ Growth from prior year	\$ 90	\$ 64	\$ 61	\$ 52
Concentration Grant	\$ 490	\$ 604	\$ 679	\$ 702
\$ Growth from prior year	\$ 254	\$ 114	\$ 75	\$ 23
Base Grant	\$ 11,201	\$ 11,467	\$ 11,814	\$ 12,218
\$ Growth from prior year	\$ 105	\$ 266	\$ 346	\$ 404
Transportation and TIIG	\$ 221	\$ 224	\$ 229	\$ 236
FEDERAL REVENUES				
Special Education-restricted	\$ 11,199,621	\$ 11,105,895	\$ 11,105,895	\$ 11,105,895
Change from prior year	\$ (4,140,395)	\$ (93,726)	\$ -	\$ -
Title I, NCLB, Part A, Low Income - restricted	\$ 17,785,757	\$ 17,032,541	\$ 17,032,541	\$ 17,032,541
Change from prior year	\$ (988,034)	\$ (753,216)	\$ -	\$ -
All Other Federal Programs - unrestricted & restricted	\$ 25,977,610	\$ 7,006,100	\$ 5,987,538	\$ 5,718,500
Change from prior year	\$ (28,394,100)	\$ (18,971,510)	\$ (1,018,562)	\$ (269,038)

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted	Adopted 2025-26 Budget Assumptions			
	2024-25	2025-26	2026-27	2027-28
OTHER STATE REVENUES				
Special Education (RS 6500) - restricted (state & LCFF)	\$ 36,459,426	\$ 37,491,212	\$ 38,615,449	\$ 39,927,042
Change from prior year	\$ 36,949	\$ 1,031,786	\$ 1,124,237	\$ 1,311,593
Special Education Mental Health - restricted (RS 3327 & 6546)	\$ 3,629,813	\$ 3,641,739	\$ 3,624,250	\$ 3,606,761
Change from prior year	\$ 41,996	\$ 11,926	\$ (17,489)	\$ (17,489)
Mandate Block Grant	\$ 1,743,980	\$ 1,827,952	\$ 1,892,772	\$ 1,892,772
Change from prior year	\$ 57,648	\$ 83,972	\$ 64,820	\$ -
Lottery-unrestricted	\$ 7,795,876	\$ 7,305,877	\$ 7,263,650	\$ 7,221,424
Change from prior year	\$ 273,335	\$ (489,999)	\$ (42,227)	\$ (42,226)
\$ per qualified ADA	\$ 211	\$ 191	\$ 191	\$ 191
Lottery-restricted	\$ 3,560,539	\$ 3,136,554	\$ 3,118,426	\$ 3,100,297
Change from prior year	\$ (367,574)	\$ (423,985)	\$ (18,128)	\$ (18,129)
\$ per qualified ADA	\$ 102	\$ 82	\$ 82	\$ 82
OTHER LOCAL REVENUES				
All Other Local Revenue- unrestricted and restricted	\$ 31,977,064	\$ 19,676,506	\$ 14,992,290	\$ 11,034,337
Change from prior year	\$ 158,411	\$ (12,300,558)	\$ (4,684,216)	\$ (3,957,953)

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted	Adopted 2025-26 Budget Assumptions			
	2024-25	2025-26	2026-27	2027-28
EXPENDITURES				
Staffing FTE				
Includes Unschool staffing				
Certificated				
Reg. Ed. based on enrollment	1,514.44	1,537.89	1,531.83	1,531.83
Change from prior year	33.82	23.45	(6.06)	-
Reg. Ed. Reserve	8.00	8.00	8.00	8.00
Change from prior year	-	-	-	-
Reg. Ed. Other Tchr (beyond ratio)	(31.34)	(1.28)	(1.74)	(1.74)
Change from prior year	(12.32)	30.06	(0.46)	-
Reg. Ed. Other Certificated	102.03	99.71	99.71	99.71
Change from prior year	(0.70)	(2.32)	0.00	0.00
Supplemental Grant	215.34	135.42	123.42	123.42
Change from prior year	18.10	(79.93)	(12.00)	0.00
Expense	\$ 23,052,664	\$ 17,646,759	\$ 16,130,564	\$ 16,275,739
Change from prior year	\$ 3,387,902	\$ (5,405,905)	\$ (1,516,195)	\$ 145,175
Classified				
Reg. Ed. based on enrollment	194.25	194.38	194.38	194.38
Change from prior year	-	0.13	-	-
Reg. Ed. Classified Other, includes reductions	650.39	779.21	693.88	693.88
Change from prior year	4.47	128.82	(85.33)	-
Supplemental Grant	185.77	432.44	175.25	175.25
Change from prior year	16.46	246.67	3.71	0.00
Expense	\$ 7,332,390	\$ 12,891,528	\$ 8,673,629	\$ 8,751,692
Change from prior year	\$ 1,487,337	\$ 5,559,138	\$ (4,217,899)	\$ 78,063

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted	Adopted 2025-26 Budget Assumptions			
	2024-25	2025-26	2026-27	2027-28
EXPENDITURES				
Staffing FTE				
Management				
Reg. Ed. based on enrollment	83.07	86.63	86.63	86.63
Change from prior year	(7.93)	3.56	0.00	-
Reg. Ed. Other Management, including reductions	46.47	45.29	45.29	45.29
Change from prior year	1.70	(1.19)	-	-
Other Staffing Costs				
Step and Column (net of retirements) General Fund Unrestricted & Restricted	\$ 4,123,751	\$ 4,817,739	\$ 4,906,266	\$ 4,680,314
Certificated non management %	0.90%	0.90%	0.90%	0.90%
Certificated management %	0.80%	0.80%	0.80%	0.80%
Classified %	0.90%	0.90%	0.90%	0.90%
Benefits				
Medical Insurance	\$ 42,322,970	\$ 54,070,946	\$ 49,718,180	\$ 47,817,875
Change due to enrollment & rate change	\$ 5,119,651	\$ 11,747,976	\$ (4,352,766)	\$ (1,900,305)
Premium rate change; % annualized	1.52%	3.50%	3.00%	3.00%
Retiree Medical Insurance	\$ 5,317,941	\$ 6,245,601	\$ 5,825,874	\$ 5,878,274
Change due to salary & rate changes	\$ 586,834	\$ 927,660	\$ (419,727)	\$ 52,400
Workers' Compensation Insurance	\$ 4,644,129	\$ 5,399,562	\$ 5,130,662	\$ 5,176,813
Change due to salary & rate changes	\$ 402,338	\$ 1,455,433	\$ (268,900)	\$ 46,151
% of qualified payroll	1.79%	1.79%	1.79%	1.79%
State Teachers Retirement (STRS)	\$ 36,965,629	\$ 42,457,905	\$ 42,458,903	\$ 42,840,867
Change due to salary & rate changes	\$ 3,173,384	\$ 5,492,276	\$ 998	\$ 381,964
% of qualified payroll	19.10%	19.10%	19.10%	19.10%
Public Employee Retirement (PERS)	\$ 15,642,870	\$ 19,373,114	\$ 17,305,106	\$ 18,044,900
Change due to salary & rate changes	\$ 2,523,308	\$ 3,730,244	\$ (2,068,008)	\$ 739,795
% of qualified payroll	27.050%	26.810%	26.90%	27.80%

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted	Adopted 2025-26 Budget Assumptions			
	2024-25	2025-26	2026-27	2027-28
EXPENDITURES				
Supplies and Materials				
Transportation Fuel and Supplies	\$ 1,220,968	\$ 1,367,216	\$ 1,367,216	\$ 1,394,560
Change from prior year	\$ 39,568	\$ 146,248	\$ -	\$ 27,344
COLA %	3%	12%	0%	2%
Services and Operating				
Utilities (electric, gas, water, etc.)	\$ 10,581,074	\$ 11,035,244	\$ 11,357,473	\$ 11,664,125
Change from prior year	\$ 353,191	\$ 454,170	\$ 322,229	\$ 306,652
Inflation % increase	3.41%	4.29%	2.92%	2.70%
Property and Liability Insurance	\$ 5,230,322	\$ 6,002,895	\$ 6,178,180	\$ 6,344,990
Change from prior year	\$ 1,191,156	\$ 772,573	\$ 175,285	\$ 166,811
Inflation % increase	29.39%	14.77%	2.92%	2.70%
Board Election	\$ 138,859	\$ 138,859	\$ -	\$ 190,000
Change from prior year	\$ (15,983)	\$ -	\$ (138,859)	\$ 190,000
Deferred Maintenance Transfer Out	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Change from prior year, Base \$ RRMA	\$ -	\$ -	\$ -	\$ -
Special Education Contribution (all RS-obj 8981)	\$ 79,437,254	\$ 76,727,263	\$ 77,362,875	\$ 77,824,487
Change from prior year	\$ 29,972,513	\$ (2,709,991)	\$ 635,612	\$ 461,612
System of Professional Growth	\$ -	\$ -	\$ 72,972	\$ 72,972
Change from prior year	\$ -	\$ -	\$ 72,972	\$ -
Restricted Maintenance Account	\$ 21,930,644	\$ 21,997,230	\$ 20,580,873	\$ 21,095,758
Change from prior year	\$ 4,820,252	\$ 66,586	\$ (1,416,357)	\$ 514,885

2025-26 SCHOOL SITE STAFFING, SUPPLY AND EQUIPMENT STANDARDS
Division of Teaching and Learning

These guidelines are grouped by level (elementary, middle, high, and other programs). Each level identifies the staffing levels and supply allocations *which could be determined by the Superintendent or designee as needed.*

(Changes from prior publication are identified by a ~~strike through~~ or **red font.**)

A. ELEMENTARY SCHOOLS

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Principals</u>	1.00 FTE per school	Schools with enrollment below 275 will require additional District assignment for administrators.
Principal K-8 Stipends	1.00 FTE per each K-8 school	
2. <u>Vice-Principals</u>	1.00 FTE per school with enrollment over 700	Allocation is initially based on budget development enrollment projections. Allocations will be adjusted based on enrollment at the end of the 3rd full week of instruction. Excess staffing will be designated by Superintendent or designee. Schools are provided a teacher-in-charge stipend.
3. <u>Teachers</u>		Allocation based on enrollment at the end of the 3rd full week of instruction. Elementary teachers will be rounded up.
Grade TK	1.00 FTE for every 24.0 students; dependent on having an-Instructional Assistant I (IA-I) Elementary Paraeducators for every 24.0 students described in 7.	Class Size: Per Ed Code 48000(g)(3)(A):-Transitional-Kindergarten maintain an average class enrollment of not more than 24 pupils for each school class at site. See section #7 for IA-I.
Grades K- 3	1.00 FTE for every 25.54 students (CSR/Grade Span Adj.) <u>SJTA Agreement - Class Size</u> Loading Ratio Max Class Size TK - 3 26 27	Class Size Penalties: Per Ed Code 41378: Kindergarten - average class size not to exceed 31 students, no class larger than 33 students. Class Size Penalties: Per Ed Code 41376: Grades 1 through 3 - average class size not to exceed 30 students; no class larger than 32 students.
Grades 4- 6 self contained	1 teacher to 25.54 students (CSR/Grade Span Adj.) grades 4-6	Per agreement with San Juan Teachers Assoc. June 10, 2015.
Grade 6-8* departmentalized	1 teacher to 32.15 students grades 6-8 <u>SJTA Agreement - Class Size</u> Loading Ratio Max Class Size 4-6 26 29 (6)-7-8* 33 36	Allocation based on enrollment at the end of the 3rd full week of instruction. Elementary teachers will be rounded up. Class Size Penalties: Grades 4 - 8 (including 6-8 MS & HS)- Average number of pupils per teacher not to exceed the greater of the statewide average number of pupils per teacher in 1964 (29.9) or the District's average number of pupils per teacher in 1964, whichever is greater. (For San Juan Unified School District this number in 1964 was 29.6).
Preparation Period Teachers (Specialists) for Grade 6-8 Teachers @ K-8 Schools	Prep is 1.33 periods daily (.26 FTE) for departmentalized grades 6-8 at K-8 schools.	Staffing is based on article 8.01.7 in the SJTA agreement or as designated by Superintendent or designee.
Preparation Period Teachers (Specialists)	Each regular classroom elementary teacher grades 1- 6 and full day Transitional Kindergarten/Kindergarten & K-1 Combo teachers receive 160 District funded minutes a week preparation period. With an additional 2.95 1.80 FTE off ratio which includes a .6 FTE for a PE Lead Teacher; a .4 .6 Music Lead and 4 .6 Art Lead Teacher.	Specialists will be limited to teach 33 sessions per week. Ratio is 1 prep teacher to 8.25 regular classroom teachers. FTE per Lead teacher per 9/14/18 agreement with SJTA.
K-8 Department Chair Stipends	Stipend per K-8 School based on number of practitioners in the middle years program	Departmentalized
Leadership Stipends	Mutually agreed upon by the District and SJTA	Each school leadership team will range from a minimum of four to a maximum of nine including the principal & vice principal.
4. <u>Counselors</u>	0.2 FTE per K-8 School	
5. <u>Intervention / Support</u>	3.0 FTE School Social Worker	
6. <u>Secretarial/Clerical</u>	<u>Basic Staff:</u> · Elem. School Secretary: 1.00 FTE per school, 10.5 · Intermediate Clerk Typist: 0.75 FTE per school, 10 <u>Additional Staff (Clerk):</u> · Up to 500 students: 0.50 FTE/10 months/4 hrs. · 501-600 students: 0.625 FTE/10 months/5 hrs. · 601-700 students: 0.75 FTE/10 months/6 hrs. · 701 & over students: 1.25/10 months/10 hrs.	Clerical allocation is based on enrollment at the end of the 5th full week of instruction.

A. ELEMENTARY SCHOOLS

PERSONNEL	ALLOCATION	COMMENTS
7. Instructional Assistant I <u>Elementary Paraeducator</u>	2 x 0.75 FTE per TK classroom for 2025-26 Elementary Paraeducator is 9 months/6 hrs.	Per Ed Code 48000 (g) (2): Maintain an average of at least one adult for every 12 pupils for transitional kindergarten classrooms at each school site. <i>For the 2025-26 school year and onwards, the adult-to-student ratio will increase to 1 adult for every 10 students</i>
8. School Playground Rec Aides	· Up to 400 = 4 hours · 401 to 500 = 5 hours · 501 to 600 = 6 hours · 601 to 5000 = 7 hours	Allocation is based on CALPADS enrollment
9. <u>Grades TK- 5 & self-contained 6th Equity Days</u>	To be determined after staffing	Allocation shall be 1 day per member.
10. <u>Campus Monitors</u>	1.0 FTE for all K-8 schools w/o a vice principal	
11. <u>International Baccalaureate Primary Years Program</u>	\$46,308	Funding needs to be used first to pay for membership. Remaining funds are for program implementation, including training and coordinator staffing at .2 FTE
12. <u>Montessori Program</u>		Funding to provide the minimally required training and certification including another age/grade span certification when it is necessary.
13. <u>Operations</u>	1 FTE Elementary head custodian & 1.0 FTE to 2.75 FTE custodians per school depending on site size.	1 Elementary head custodian is assigned to each elementary school to open school, inspect playground equipment and grounds, perform minor maintenance, lunch room prep, clean kitchen and multipurpose room, and perform miscellaneous tasks to support site staff during the day. Custodian allocation varies based on time required to clean restrooms, kindergarten, certain types of special education rooms, and interior hallways daily and mop or vacuum classroom floors every other day.

SUPPLIES	ALLOCATION	COMMENTS
14. <u>Instructional Materials Allocation (IMA)</u>	\$81.43 \$83.81 per student enrolled	Instructional Materials Allocation (IMA) includes allocations for General Purpose, Student Support and SIS printing. <i>Allocation is based on CALPADS enrollment</i>
15. <u>Prep Supplies</u>	\$500 per FTE for Art, Music, Other and P.E. Specialist	

B. MIDDLE SCHOOLS (MS)

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Principals</u>	1.0 FTE per school	
2. <u>Vice-Principals</u>	A total of 10.0 FTEs for all Middle Schools to be assigned by Superintendent or designee. <i>1.0 FTE per school</i> <i>2.0 FTE per school with an enrollment of 1,000</i>	1.0 FTE per school– 2.0 FTE per school with an enrollment of 1,000
3. <u>Teachers</u> Grades 6-8	1 teacher to 27.6 students <div>SJTA Agreement - Class Size</div> <div>(6)7 - 83336</div>	Allocation is based on enrollment at the end of the 3rd full week of instruction. Prep period is included in the teacher/student allocation ratio identified.
Off Ratio Teachers	6.6 4.6 FTE	Middle Years International Baccalaureate Program
Department Chair Stipends	Stipends per school: Stipends based on number of practitioners per subject area	
Leadership Stipends	Mutually agreed upon by the District and SJTA	Each school leadership team will range from a minimum of four to a maximum of nine including the principal & vice principal.
4. <u>Instructional Assistants</u>	None	
5. <u>Counselors</u>	1.00 FTE per school <i>Total of 9.0 FTEs for all Middle Schools</i>	
6. <u>Media/Library Technicians</u>	0.875 FTE per school, 9 months/7hrs. Total of 7.875 FTEs for all Middle Schools	
7. <u>Secretarial/Clerical</u>	Basic staff: · Middle School Secretary: 1.00 FTE per school, 10.5 months/8 hrs. · MS Records and Report Clerk: 1.00 FTE per school, 10.5 months/8 hrs. <u>Additional Staff (ICT):</u> 0.75 FTE per school, 10 months/6 hrs. (for attendance) · 800-900 students: 0.5 FTE (10 months/4 hrs.) · 901 + students: 1.0 FTE (10 months/8 hrs.)	Clerical allocation is based on enrollment at the end of the 5th full week of instruction.
8. <u>Campus Monitors</u>	1.0 FTE per site	
9. <u>Duty Relief</u>	\$24.37 per student	Allocation is based on CALPADS enrollment
10. <u>International Baccalaureate Middle Years Program</u>	\$38,500	Funding needs to be used first to pay for membership. Remaining funds are site discretionary. Increased \$25,000 in 2015-16. Staffing currently part of off ratio.
11. <u>Articulation</u>	See comments	Allocation is for extra assignment and or substitutes for staff for the articulation of students from grades 5 to 6 and grades 6 to 7 and grades 8 to 9 is centrally budgeted based on a baseline allocation and percentage of total students.
12. <u>Operations</u> a. Custodians	1 FTE MS head custodian and between 1.5 FTE to 2.5 FTE custodians per school depending on site size.	1 MS head custodian is assigned to each middle school to open school, inspect grounds, perform minor maintenance, lunch room prep, clean kitchen and multipurpose room, and perform miscellaneous tasks to support site staff during the day. Custodian allocation varies based on time required to clean restrooms, locker rooms, kitchen, multi-purpose room, office and interior hallways daily and mop or vacuum classroom floors every other day.
13. <u>Athletics</u>	Middle school site allocation is 1 head coach & 1 assistant coach	
SUPPLIES & MISC.	ALLOCATION	COMMENTS
14. <u>Instructional Materials Allocation</u>	\$86.79 \$89.32 per student enrolled	Instructional Materials Allocation (IMA) includes allocations for General Purpose, Student Support, SIS printing and Clerical support. Allocation is based on CALPADS enrollment.
15. <u>After School Detention</u>	\$1,420.00 per Site	

C. HIGH SCHOOLS (HS)

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Principals</u>	1.00 FTE per school	
2. <u>Vice Principals</u>	1.00 FTE per school with enrollment of less than 850 2.00 FTE per school with enrollment of 850 to 1,750 3.00 FTE per school with enrollment of more than 1,750 Total of 18.0 FTEs for all High Schools Schools with less than 3 VP's will be provided an additional \$9,000, for Extra Safety and Support.	Allocation is initially based on budget development enrollment projections. Allocations will be adjusted based on enrollment at the end of the 3rd full week of instruction. Excess staffing will be designated by Superintendent or designee.
3. <u>Teachers</u> Grades 9-12	1.00 FTE for every 27.8 students Loading Ratio Max Class Size 9 - 12 33 36	Allocation is based on enrollment at the end of the 3rd full week of instruction for traditional sites & for block sites by the 10th instructional day from the first day of instruction.
Intervention Teachers	.4 FTE per traditional & .34 FTE per for block sites (FTE included in section I "LCFF Supplemental" #6)	Embedded credit recovery (dropout prevention)
Off Ratio Teachers	2.87 FTE	IB & Contractual Requirement
ROP/CTE/School to Career	14.90 15.10 FTE's for all High Schools	
Department Chair Stipends	Stipends per school: Stipends based on number of practitioners per subject area	
High School Stipends	3 Curriculum Facilitator stipends per site	Site has discretion on how to assign these stipends based on certificated needs at the site. The District also sponsors athletic stipends which are allocated by the school site. (See Athletics' Section)
Leadership Stipends	Mutually agreed upon by the District and SJTA	Each school leadership team will range from a minimum of four to a maximum of nine including the principal & vice principal.
4. <u>Counselors</u>	1.50 FTE per school with enrollment of less than 900 2.00 FTE per school with enrollment 900-1199 2.50 FTE per school with enrollment 1200-1499 3.00 FTE per school with enrollment 1500-1799 3.50 FTE per school with enrollment of more than 1799 Total of 22.0 FTEs for all High Schools	Allocation is initially based on budget development enrollment projections. Allocations will be adjusted based on enrollment at the end of the 3rd full week of instruction. Excess staffing will be designated by Superintendent or designee.
5. <u>Intervention / Support</u>	2.1 FTE At Risk Case Manager	
6. <u>Librarians</u>	1.00 FTE per school	
7. <u>Instructional Assistants</u>	None	

C. HIGH SCHOOLS (HS)

PERSONNEL	ALLOCATION	COMMENTS
8. <u>Secretarial/Clerical</u>	<u>Basic staff:</u> <ul style="list-style-type: none">· School Secretary II: 1.00 FTE per school, 12 months/8hrs.· School Secretary I: 2.00 FTE per school, 11 months/8hrs. each· School Controller: 1.00 FTE per school, 12 months/8hrs.· Sr. Records & Report Clerk: 2.00 FTE per school (1 @ 11 months/8 hrs. and 1 @ 12 months/8 hrs.)· ICT: 1.0 FTE per school (10 months/8 hrs.) <u>Additional Staff (ICT):</u> <ul style="list-style-type: none">· 1101 to 1500 students: 0.625 FTE per school (1 @ 10 months/5 hrs.)· 1501 to 1900 students: 1.25 FTE per school (2 @ 10 months/5 hrs. each)· 1901 and over students: 1.875 FTE per school (3 @ 10 months/5 hrs. each)	Clerical allocation is based on enrollment at the end of the 5th full week of instruction.
9. <u>Campus Monitors</u>	2.0 FTE per school	
10. <u>Civitas Program</u>	\$40,000	Allocation can be used to fund personnel. Increased \$15,000 in 2015-16
11. <u>International Baccalaureate Diploma Program</u>	\$120,000	Allocation can be used to fund personnel. Increased \$50,000 in 2015-16
12. <u>International Studies Program</u>	\$25,000	Allocation can be used to fund personnel.
13. <u>Operations</u>	1 FTE HS custodial/plant supervisor, 1 FTE lead custodian and between 4.0 FTE to 6.75 FTE custodians per school depending on site size.	1 HS custodial/plant supervisor is assigned to each high school to open school, inspect grounds and swimming pools, perform minor maintenance, cafeteria set up, clean kitchen and cafeteria, supervises lead custodian and custodians, and perform miscellaneous tasks to support site staff during the day. 1 lead custodian manages custodial activities and perform cleaning tasks. Custodian allocation varies based on time required to clean restrooms, locker rooms, kitchen, multi-purpose room, swimming pool decks, gymnasiums, shop areas and interior hallways daily and mop or vacuum classroom floors every other day.
14. <u>Athletics</u>	Regular high school site allocation is 22 varsity coaches, 20 assistant coaches, 1 head coach and 6 assistant coaches for pre-season football, and 11 head coaches. Sites without swimming pools have 19 varsity coaches.	A stipend is paid by the district to athletic coaches per season as outlined in the District's salary schedule. Nurse - Attendance at an athletic event \$76/event.

SUPPLIES & MISC	ALLOCATION	COMMENTS
15. <u>Instructional Materials Allocation</u>	\$405.30 \$108.47 per student enrolled at a traditional site and \$406.37 \$109.48 per student enrolled at a block scheduled site.	Instructional Materials Allocation (IMA) includes allocations for General Purpose, Student Support, SIS printing and Clerical/ICT support. Allocation is based on CALPADS enrollment.
16. <u>After School Detention</u>	\$2,440.00 per Site	
17. <u>Girls Athletics</u>	\$2,000.00 per Site	

D. K-12

PERSONNEL	ALLOCATION	COMMENTS
1. Non-ratio Certificated Staffing	1.0 FTE Teacher On Special Assignment TOSA	
	1.0 FTE Lead Counselor	
	1.0 FTE Counselor Special Program	

E. 6-12

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Saturday School</u>	See comments	Allocation is for extra assignment for certificated staff to supervise students who are required to attend Saturday School programs. The funds are centrally budgeted and are based on an allocation which would cover the projected Saturdays for the year for 18 Middle and High Schools.
2. <u>Extra-curricular Class Activities</u>		Allocation is for stipends for class activities outlined in the District salary schedule.

F. ALTERNATIVE LEARNING / OTHER SCHOOLS

MERAKI HIGH SCHOOL

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Teachers</u>	4.0 FTE - 1 FTE for every 25 students	Allocation of personnel is determined by the Superintendent or designee. Each member will receive a set annual amount instead of the stipends listed on the salary schedules, as per MOU with SJTA.
2. <u>Counselor-Special Program</u>	1.0 FTE & Hard to Staff III Stipend	
3. <u>Youth Employment Technicians I</u>	1.0 FTE, 11 months	
4. <u>Instructional Assistant</u>	1.0 FTE, 9 months	
5. <u>Secretary II</u>	1.0 FTE , 12 months	
6. <u>Campus Monitor</u>	1.0 FTE	
Custodians at the Fair Oaks Campus serve all alternative schools on the campus		

INDEPENDENT STUDY (TK-5 Grades)

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Teachers</u>	3.0 FTE	See SLA "TK-5 Independent Study Options for 2024-25 School Year 03.15.24".
2. <u>Instructional Assistant I</u>		
3. <u>Secretary</u>	1.0 FTE, 10.5 months/8 hrs.	

INDEPENDENT STUDY (6-12 Grades)

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Teachers</u>	11.77 FTE	See SLA "6-12 Independent Study Options for 2024-25 School Year 03.15.24".
Department Chair Stipends	Stipends based on number of practitioners	
Leadership Stipends	3 Stipends	Each school will be provided the number of staff members for the school leadership team based upon total number of staff members as mutually agreed upon by the District and SJTA.
2. <u>Counselors</u>	0.80 FTE & Hard to Staff III Stipend	
3. <u>TOSA</u>	1.0 FTE	
4. <u>Clerical</u>	3.00 FTE	

CONTINUATION HIGH SCHOOLS – LA ENTRADA ACADEMY

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Teachers</u>	2.11 FTE, 10 months (No ratio)	La Entrada operates as an Academy with computer-assisted instruction, one-on-one tutoring, and small group instruction. Allocation of personnel is determined by the Superintendent or designee.
Department Chair Stipends	Stipends based on number of practioners	
Leadership Stipends		Each school will be provided the number of staff members for the school leadership team based upon total number of staff members as mutually agreed upon by the District and SJTA.
Academy Stipends	2 Academy Stipends	
2. <u>Instructional Assistant - Academy</u>	1.0 FTE, 9 months	
3. <u>Secretarial/Clerical</u>	Registrar/Secretary Academy: .45 FTE, 10.5 months Sr. Records & Report Clerk: .5 FTE, 10.0 months	

HOME SCHOOL (K-8 Grades)

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Teachers</u>	7.0 FTE (No ratio)	Allocation of personnel is determined by the Superintendent or designee.

H. SPECIAL EDUCATION

PERSONNEL	ALLOCATION	COMMENTS
4. <u>Other Positions</u>	2.0 FTE Asst. Directors 10.0 FTE Program Specialists	Based on program needs.
5. <u>Counselors</u>		Based on program needs
6. <u>Psychologists</u>	23.17 FTE	6.27 FTE Health Services 16.9 FTE Special Ed
7. <u>Behaviorists</u>	5.0 FTE Special Ed Behaviorist Specialist	Based on program needs
8. <u>Significantly Disproportionate (Intervention Services)</u>		As of 2023-24 no longer identified
9. <u>Equity Days</u>	4 Days granted to service providers for planning, preparing and developing IEPs	
10. <u>Secretarial/ Clerical/ Others</u> Secretary Special Education Center Secretary Clerks	Basic Staff: 3.00 FTE, 1 per center 1.25 FTE Additional staff (Clerk): · Up to 500 students: 0.50 FTE/10 months/4 hrs. · 501-600 students: 0.625 FTE/10 months/5 hrs. · 601-700 students: 0.75 FTE/10 months/6hrs. · 701 and over students: 1.25/10 months, 10 hrs.	
11. <u>Classified Instructional Personnel</u>		Includes instructional assistants, interpreters, and brail lists. Based on program needs.
12. <u>Spec. Ed Campus Intern Support</u>	0.8750 FTE	Assigned to La Vista.
13. <u>Custodians</u>	1 FTE Elementary head custodian and 1.25 FTE custodians assigned to Laurel Ruff Center. 1 FTE Elementary head custodian and 1.5 FTE custodian assigned to Ralph Richardson Center. 1 FTE Elementary head custodian and .75 FTE custodian assigned to La Vista Center.	Elementary head custodian is assigned to open school, inspect playground equipment and grounds, inspect indoor swimming pool, perform minor maintenance, lunch room prep, clean kitchen and multipurpose room, and perform miscellaneous tasks to support site staff during the day. Custodian cleans restrooms, office, indoor swimming pool deck and locker room, interior hallways, and classroom floors daily. Elementary head custodian is assigned to open school, inspect playground equipment and grounds, inspect indoor swimming pool, perform minor maintenance, lunch room prep, clean kitchen and multipurpose room, and perform miscellaneous tasks to support site staff during the day. Custodian cleans restrooms, office, indoor swimming pool deck and locker room, interior hallways, and classroom floors daily. Elementary head custodian is assigned to open school, inspect playground equipment and grounds, perform minor maintenance, lunch room prep, clean kitchen and multipurpose room, and perform miscellaneous tasks to support site staff during the day. Custodian cleans restrooms, office, interior hallways, and classroom floors daily.

GLOSSARY

This glossary provides definitions of current terms used in school business documents.

Accounts Payable

Amounts due and owed to private persons, business firms, governmental units, or others for goods received and/or services rendered prior to the end of the fiscal year. Includes amounts billed but not paid. Does not include amounts due to other funds of the same school district.

Accounts Receivable

Amounts due and owed the district from private persons, business firms, governmental units, or others for goods or services rendered by the district prior to the end of the fiscal year. Includes amounts billed but not received. Does not include amounts due from other funds of the same school district.

Apportionments

State aid given to a school district or county office of education. Apportionments are calculated three times for each school year. The First Principal Apportionment (P-1) is calculated in February of the school year corresponding to the P-1 ADA (See Attendance Reports); the Second Principal Apportionment (P-2) is calculated in June corresponding to the P-2 ADA; and the annual recalculation of the apportionment is made in February following the school year and is based on P-2 ADA, except for programs where the annual count of ADA is used.

Available Balance

Budgeted amount less expenditures to date and encumbrances.

Average Daily Attendance (ADA)

The student days of actual attendance divided by the number of days school was in session. A student attending every day of school would equal one ADA. ADA is usually lower than enrollment due to factors such as students moving, dropping out, or staying home due to illness. The state uses a school district's ADA to determine its general purpose revenue and other funding.

Bond Measure

Bonds allow school districts to borrow funds to pay for a large capital investment-much as a person borrows to purchase a home. Districts can choose to seek bond passage with either a two-thirds vote or a 55% vote which requires greater accountability measures. The principal and interest are repaid by local property owners through an increase in property taxes. A simple majority of state voters may approve a state general obligation bond, which is repaid by state taxes and has no impact on property tax rates.

Bonded Indebtedness

An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Since 1986, districts have been able to levy a local property tax to amortize bonded indebtedness provided the taxes are approved by a two-thirds vote of the electorate.

Budget

A plan of financial operation consisting of an estimate of proposed revenue and expenditures for a given period and purpose. The term usually indicates a financial plan for a single fiscal year.

Budget Adjustments

Reallocating budgeted funds based on current priorities.

Budget Document

The instrument used by the budget-making authority to present a comprehensive financial program. It includes a balanced statement of revenues and expenditures as well as other exhibits to report: 1) the financial condition of the several funds of the district at the end of the preceding completed fiscal period; 2) the estimated condition of the funds at the end of the fiscal period in progress; and 3) the estimated condition of the funds at the close of the ensuing fiscal period based on the financial proposals contained in the budget document.

Budgeting

The process of allocating the available resources of an organization among potential activities to achieve the objectives of the organization: planning for the use of resources.

California Basic Education Data System (CBEDS)

The statewide system of collecting enrollment, staffing, and salary data from all school districts on an "Information Day" each October.

Capital Outlay

Expenditures for major physical changes to a school, such as new buildings, renovations, reconstruction, or certain new equipment. These investments in the physical structure of a school are expected to last for a number of years.

Cash in County Treasury

Cash balances on deposit in the county treasury for the various funds of the school district.

Certificated Employees

School district employees who are required to possess a state credential in order to do their jobs. All regularly employed teachers and principals are certificated employees.

Certificates of Participation (COP)

A financing technique which provides long-term financing through a lease (with an option to purchase or a conditional sale agreement).

Classified Employees

School district employees not required to possess a state credential in order to do their jobs. Examples include instructional aides, secretaries, clerks, maintenance, custodial workers, and some management personnel.

Collective Bargaining

As required by state law, school districts must follow a prescribed process in negotiating with its employee groups for salaries and benefits, working conditions, and like issues.

Consumer Price Index (CPI)

A measure of the cost of living compiled by the United States Bureau of Labor Statistics. Separate indexes of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The Consumer Price Index is one of several measures of economic change.

Contribution

A term used in school finance to describe the situation in which a program's costs surpass its funding, thus forcing school officials to use funds meant for other purposes to pay for these additional costs. Contributions occur in most districts which provide services for children with disabilities. Other contributions are caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

Cost-of-Living Adjustment (COLA)

An increase in funding for government programs, including revenue limits or categorical programs. Current law ties the COLA for most education programs to the annual percentage change in the "Implicit Price Deflator" for State and Local Governments—a government price index. (See Education Code Section 42238.1.)

Deficit Spending

The amount by which total expenditures exceed total revenues for the fiscal year. Deficit spending results in a reduction of fund balance.

Direct Support Charges

Charges for a support program and services that directly benefit other programs.

Discretionary Funds

General purpose or unrestricted funds subject to local control.

Encroachment

The expenditure of school districts' general purpose funds in support of a categorical program, i.e. the categorical expenses encroaches into the district's general fund for support. Encroachment occurs in most district and county offices that provide special education and transportation. Other encroachment is caused by local decisions to allocate general purpose funds to special purpose programs.

Encumbrances

Obligations in the form of purchase orders, contracts, salaries, and other commitments chargeable to an appropriation (budget) for which a part of the appropriation (budget) is reserved.

Ending Balance

Generally a reference to a school district's net ending balance of their general fund. The ending balance is divided into restricted and unrestricted funds that a school district has remaining at the end of a fiscal year. A school district must have a Reserve for Economic Uncertainties within their ending balance which meets the criteria and standards minimums as established by the State Board of Education.

English Learner (EL)

Student who has not yet mastered the English language.

Enrollment

A count of the students enrolled in each school and district on a given day. A pupil is considered enrolled whether in attendance on a specific count date or not. The number of pupils enrolled in the school is usually larger than the average daily attendance (ADA).

Entitlement

An apportionment, typically from the federal or state government, that is received based on specific qualifications rather than through a competitive process.

Expenditures

The costs of goods delivered or services rendered, whether paid or unpaid.

Fiscal Year

Twelve calendar months; for school districts in California, it is the period beginning July 1 and ending June 30.

Fixed Assets

Property of permanent nature having continuing value; e.g., land, building, and equipment.

Free/Reduced Price Meals

A federal program to provide food-typically lunch and/or breakfast- for students from low-income families. The number of students participating in the National School Lunch Program is often used as a way to measure the poverty level of a school or district population. The number of children in this program can affect schools' or districts' eligibility for grants or other funding aimed at helping lower-income families.

Full Time Equivalent (FTE)

A term describing the percentage of day an employee works compared to a full day. 1.0 FTE is equal to a full day.

Fund

An independent accounting entity with its own assets, liabilities, and fund balances. Generally, funds are established to account for financing of specific activities or an agency's operations.

Fund Balance

The difference between assets and liabilities of governmental and trust funds.

Gap Funding

The amount of funding provided in the annual State Budget Act to move local agencies toward their LCFF target for each year of the estimated eight-year implementation period.

General Fund

Accounting term used by the state and school districts to differentiate general revenues and expenditures from those placed in separate budget funds for specific uses.

General Obligation Bonds (GO Bonds)

A local bond for renovating, reconstructing, and building new facilities or for acquiring certain new equipment. The principal and interest are repaid by local property owners through an increase in property taxes. School districts can seek either two thirds or 55% voter approval. If districts seek the 55% approval, they must meet additional accountability requirements.

Income

A term used in accounting for a proprietary fund type to represent the excess of revenues earned over the expenses incurred in carrying on the fund's operations. The term "income" should not be used in lieu of revenue in governmental-type funds.

Indirect Cost Rate

The rate set by the State to cover a portion of the general expenses of operating the district (overhead costs) to a specific grant or program. School districts may assess indirect costs to some state and federal grants.

Interfund Transfers

Money that is taken from one fund under the control of the governing board and added to another fund under the board's control. Interfund transfers are not revenue or expenditures of the school district.

Liabilities

Legal obligations (with the exception of encumbrances) that are unpaid.

Local Control Funding Formula (LCFF)

The Local Control Funding Formula (LCFF) replaced the previous K-12 finance system in the fiscal year 2013-14. The LCFF includes the following components for school districts and charter schools:

- Provides an adjustment of 2.6 percent on the base grant amount for grades nine through twelve (9-12) and 10.4% on the base grant amount for grades K-3.
- Provides a supplemental grant equal to 20 percent of the adjusted base grant multiplied by the unduplicated percent of targeted disadvantaged students. Targeted students are those classified as English Learners (EL), eligible to receive a free or reduced-price meal (FRPM), foster youth, or any combination of these factors. (unduplicated count).
- Provides a concentration grant equal to 50 percent of the adjusted base grant for targeted students exceeding 55 percent of an LEA's enrollment.
- Add-ons equal to 2012-13 funding for Transportation and Targeted Instruction Improvement Block grant.

OASDHI (Social Security)

The official name for Social Security is Old Age, Survivor, Disability, Health Insurance Act, sometimes abbreviated to OASDI or OADHI.

Object

A term that applies to the expenditure classification of the article purchased or the service obtained.

Principal Apportionment

Funding from the State School Fund for school districts, county offices of education, and charter schools. The Advance Principal Apportionment is certified by the Superintendent of Public Instruction in July of each school year, followed by the First Principal Apportionment (P1) in February, and the Second Principal Apportionment (P2) in June.

Prior Year's Taxes

Taxes collected within the current fiscal year for levies in previous fiscal years.

Projections

Projected expenses based on spending patterns. Projected revenues based on current information.

Program

A group of related activities that operate together to accomplish common ends.

Proposition 98 (1988)

Voter-approved initiatives that amended the California constitution in 1988 and 1990 to guarantee a minimum amount of funding from property and state taxes for K-14 (kindergarten through community college) education each year. The propositions included formulas for calculating the guarantee under different economic conditions.

Public Employees' Retirement System (PERS)

A retirement fund to which classified employees, their district, and the state must contribute according to California law.

Regional Occupational Center Or Program (ROC/P)

A vocational educational program for high school students and adults. An ROC/P may be operated by a single district, by a consortium of districts under a joint powers agreement (JPA), or by a county office of education for the districts within that county.

Reserves

Funds set aside in a school district budget to provide for estimated future expenditures or to offset future losses, for working capital, or for other purposes.

Revenue

Addition to assets not accompanied by an obligation to perform service or deliver products.

Revolving Cash Fund

A stated amount of money used primarily for emergency or small or sundry disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to proper accounting classifications.

Special Education

Programs to identify and meet the educational needs of children with emotional, learning, or physical disabilities. Federal law requires that all children with disabilities be provided a free and appropriate education between 3 and 22 years of age.

Standardized Account Code Structure (SACS)

As a result of legislation in 2000, all California school districts were required to convert to a new system of accounting for and reporting of school district revenues and expenditures. The new structure enables the state to electronically capture consistent data from district to district. Additionally, the new structure allows California data reporting to the federal government to be consistent with what other states are doing.

State Teachers' Retirement System (STRS)

A retirement fund to which all certificated employees, school districts, and the state must contribute according to California law.

Supply

A material item of an expendable nature that is consumed, wears out, or deteriorates with use.

Transfer In/Out

Interdistrict or interfund payments or receipts not chargeable to expenditures or credited to revenue.

Transitional Kindergarten

A developmentally appropriate program offered to children (at age 4 or 5) that are too young to start kindergarten in that year. Essentially, California offers a two-year kindergarten program.

Unassigned/Unappropriated Amount

That portion of the current fiscal year's budget that is not appropriated for any specific purpose but is held subject to intra-budget transfer, i.e. transfer to other specific appropriation accounts as needed during the fiscal year.

Unappropriated Fund Balance

The portion of a fund balance not segregated for specific purposes. All assets and income available for appropriation are credited to the account and General Reserve; appropriations and obligations are debited. The net value of the account represents the unappropriated fund balance.

Unduplicated Count

The number of pupils receiving special education or special services under the Master Plan for Special Education on the census dates of December 1 and April 1. (It also refers to the count of students who qualify for free or reduced price meals, English learners, or foster youth.) Even though a pupil may receive multiple services, each pupil is counted only once in the unduplicated count.

Unencumbered Balance

That portion of an appropriation or allotment not yet expended or obligated.

Unrestricted

May be used for general purpose.