

2025-2026 Adopted Budget Report



June 4, 2025

Vallejo City Unified School District
Rubén Aurelio, Superintendent

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Vallejo City Unified School District

2025-26 Proposed Budget Report and Multiyear Fiscal Projection

Public Hearing – June 4, 2025

Adoption – June 18, 2025

Local Educational Agencies (LEAs) are required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. The proposed budget is only an initial blueprint for revenues and expenditures since the preparation of the adopted budget occurs before the State has enacted its budget, and before actual revenues and expenditures are known for the current year. In the event that material revisions are necessary, a revised budget will be presented to the Board no more than 45 days after the enacted State budget.

Illustrated below is a summary of the proposed State budget and budget guidelines as provided by the County Office of Education, Business and Administration Steering Committee (BASC), Capitol Advisors, School Services of California, Legislative Analyst's Office, and other professional organizations. The proposed budget report also contains financial summaries, multi-year projections and detailed financial state reports relating to the projected financial activity for 2025-26 through 2027-28 specific to the Vallejo City Unified School District.

Governor's Revised State Budget Proposal "May Revision"

Governor Newsom released his proposed revised state budget on May 14th for the upcoming 2025-26 fiscal year. Proposition 98 funding is estimated to be \$114.6 billion for 2025-26, which is approximately \$4.3 billion less than the Governor's January budget proposal. For the period incorporating the 2023/24, 2024/25, and 2025/26 fiscal years (i.e. budget window period), Proposition 98 funding is estimated to be \$4.6 billion lower than what was in the Governor's January budget. In addition, it is noteworthy that the Legislative Analyst's Office generally agrees with the Governor's administration outlook on the State's fiscal condition.

The 2025-26 Governor's January Budget proposed to appropriate the 2024-25 Proposition 98 minimum guarantee at \$1.6 billion lower than the calculated Proposition 98 formula level. The 2025-26 Governor's May Revision maintains the Governor's January Budget proposal of appropriating the 2024-25 Proposition 98 minimum guarantee at \$117.6, which is now \$1.3 billion lower than the formula requires. Reducing the amount appropriated from \$118.9 billion to \$117.6 billion mitigates the risk of appropriating more resources than are ultimately available when the final calculations for 2024-25 are made after the end of the fiscal year. In addition, the Governor's May Revision proposes to increase the TK-12 portion of Proposition 98 for Universal Transitional Kindergarten purposes and makes a corresponding reduction to the Proposition 98 portion for community colleges.

The 2025-26 Governor's May Revision continues with the theme of June cash deferrals. While the 2024-25 \$490 million (\$246 million TK-12) of principal apportionment deferrals will have come and gone in the near future, the Governor's May revision proposes deferring \$2.3 billion (\$1.8 billion TK-12) of the June 2026 Local Control Funding Formula apportionments to July 2026. This equates to approximately 3% of a district's total LCFF State Aid.

In addition, due to changes in revenues from capital gains, the mandatory deposit into the Public School System Stabilization Account (PSSSA) for 2024-25 is projected to be \$540 million instead of \$1.2 billion. However, that balance will not remain in the account long since the revised lower Proposition 98 guarantee requires a withdrawal from the account to support LCFF, which will deplete the account.

Local Control Funding Formula Factors

Illustrated below is a comparison of projected statutory Cost-of-Living-Adjustments (COLAs) for the current budget year, upcoming budget year and two subsequent years:

Description	24-25	25-26	26-27	27-28
LCFF COLAs (24-25 Gov. Proposal)	0.76%	2.73%	3.11%	3.17%
LCFF COLAs (24-25 May Revision)	1.07%	2.93%	3.08%	3.30%
LCFF COLAs (24-25 Enacted Budget)	1.07%	2.93%	3.08%	3.30%
LCFF COLAs (24-25 First Interim)	1.07%	2.93%	3.08%	3.08%
LCFF COLAs (25-26 Gov. Proposal)	1.07%	2.43%	3.52%	3.63%
LCFF COLAs (25-26 May Revision)	1.07%	2.30%	3.02%	3.42%

The Governor's Budget proposes to fully fund the 2025-26 Local Control Funding Formula (LCFF) COLA of 2.30% with on-going funds, which costs approximately \$2.1 billion.

Student Support and Professional Development Discretionary Block Grant

The Governor's May Revision proposes to appropriate \$1.7 billion in one-time funding for Local Educational Agencies (LEAs) to assist with rising costs, which is down from the \$1.8 billion as presented in the January proposal. Based on initial estimates, LEAs would receive approximately \$314 per 2024-25 ADA (approximately \$2.6 million). Although the expenditures would be discretionary, the Governor proposes specific uses as follows:

- Professional development for teachers on the English Language Arts/Development Framework and Literacy Roadmap with a focus on strategies for English learners
- Professional development for teachers on the Math Framework
- Teacher recruitment and retention strategies
- Career pathways and dual enrollment efforts

Further the funds would be available to expend through June 2029, which would have to be reported to CDE by September 30, 2029.

Learning Recovery Emergency Block Grant (LREBG)

Per the 2023-24 enacted state budget, the LREBG was reduced by approximately 14% with the legislature intending to restore approximately \$378 million beginning in the 2025-26 fiscal year through the 2027-28 fiscal year. As intended, the Governor's Budget proposal includes an additional \$378.6 million for LREBG. However, under existing law, LEAs must complete a needs assessment regarding the use and expenditure of LREBG funds for the 2025–26, 2026–27, and 2027–28 school years. In addition, LEAs must include the following in its 2025-26, 2026-27, and 2027-28 LCAPs:

- Actions to be carried out based on the needs assessment
- LREBG expenditures that will be used to implement these actions

Please note that the District has not included those ongoing revenues in its proposed budget.

Transitional Kindergarten

As planned, Transitional Kindergarten (TK) will be fully implemented in 2025-26 requiring offering TK to all children who turn four by September 1st, which will cost approximately \$2.1 billion (inclusive of all prior years' investments), which was revised from the \$2.4 billion cost estimate due to the latest average daily attendance projections and lower COLA. In addition, the Governor proposes spending an additional \$1.2 billion to increase the TK add-on rate by \$2,397 per TK ADA. Please note that due to its uncertainty and since the 10:1 ratio requirement is not contingent on the additional funding, the District is not including the additional \$2,397 of ongoing funding in the TK add-on rate in its proposed budget.

Expanded Learning Opportunities Program

The May Revision contains \$515.5 million (up from \$435 million in January) for lowering the Unduplicated Pupil Percentage (UPP) threshold at which LEAs are required to offer ELOP to all students in grades TK-6 from 75% to 55%. LEAs with a UPP below 55% must offer the program to all unduplicated students in grades TK-6. In addition, \$10 million of funding is proposed to increase the minimum grant amount from \$50,000 to \$100,000 per LEA. Please note that, due to its uncertainty, the District is not including this ongoing amount in its proposed budget.

Career Technical Education Master Plan

Per Executive Order N-11-23 approved August 31, 2023, the Governor called for a Master Plan on Career Education and issued an executive summary of the Master Plan in December 2024. As a result, Governor Newsom proposed various actions with a combination of one-time and ongoing funding. However, the Governors May Revision proposes to significantly decrease or eliminate the funding for various actions noted in the Master Plan on Career Education.

Other Proposed Governor's Budget Components

Illustrated below is a summary of other major budget proposals:

- The Governor's Budget includes \$174 million to fund the 2.30% estimated statutory COLA for the Adult Education Block Grant; American Indian Education Centers; American Indian Early Childhood Education Program; Child Nutrition; Foster Youth Programs; LCFF Equity Multiplier; Mandate Block Grant, and special education
 - *The COLA is proposed to be suspended relating to the California State Preschool Program rates*
- \$7.1 billion for childcare and development programs administered by the Department of Social Services and maintains funding for the Cost of Care Plus Rate and prior commitments for the state to move to a single rate system based on cost of care.
- Child Nutrition is proposed to receive an additional \$91 million (\$1.94 billion state funding total) for universal meals and \$21.9 million of additional ongoing funding to support the SUN Bucks (i.e. summer food assistance) program.
- \$100 million of one-time funds for student teacher stipends instead of \$150 million of one-time funds to support recruitment and retention of teachers.
- \$695 million of one-time funds relating to literacy programs and coaching, professional development, and reading difficulties screener training.
- Permit school districts to apply for hardship assistance relating to extraordinary circumstances, and proposes the revision of unallocated state school facility program funds that will not be able to be utilized by the August 2025 deadline.

Routine Restricted Maintenance Account

Per Education Code Section 17070.75, school districts are required to deposit into the account a minimum amount equal to or greater than three percent (3%) of the total general fund expenditures and other financing uses for that fiscal year. Illustrated below are the primary compliance components:

- The 3% contribution is calculated on total general fund expenditures, including other financing uses (i.e. transfers out, debt issuances relating to the General Fund)
- Based on enacted bills from 2019-20 through 2021-22, total general fund expenditures for RRMA purposes do not include STRS on-behalf (Resource 7690) expenditures.
- The final 3% contribution is based on year-end actual data; therefore, while it is developed based on budget, it must be trued up using actual expenditures.
- The actual contribution will be audited as part of the School Facility Program Bond Audit
- This paragraph applies only to the following school districts:
 - (i) High school districts with an average daily attendance greater than 300 pupils.
 - (ii) Elementary school districts with an average daily attendance greater than 900 pupils.
 - (iii) Unified school districts with an average daily attendance greater than 1,200 pupils.

Reserves

District Reserve Requirements: The 2014 State Budget Act and the passage of Proposition 2 in November 2014 established a hard cap on district reserves, if all the following conditions are met:

1. Proposition 98 must be funded based on Test 1
2. Full repayment of the maintenance factor prior to 2014-15
3. Proposition 98 provides sufficient funds to support pupil attendance growth and the statutory COLA
4. Capital gains exceed 8% of general fund revenues



Prior law specified that in any fiscal year immediately following a year in which a transfer of any amount is made to the Public School System Stabilization Account, a district's assigned or unassigned fund balance (including Fund 01 and Fund 17) may not exceed two times the reserve for economic uncertainty (three times the reserve for economic uncertainty for districts with more than 400,000 ADA).

However, Senate Bill (SB) 751 which became effective January 1, 2018 made changes to the school district reserve cap law in the following manner:

- It requires that the reserve cap is triggered in a fiscal year immediately after a fiscal year in which the amount of moneys in the Public School System Stabilization Account is equal to or exceeds three percent of the combined total of general fund revenues appropriated for school districts and allocated local proceeds of taxes (Proposition 98 funding), as specified, for that fiscal year.
- Adjusts the reserve cap from a combined assigned and unassigned ending fund balance based on the size of the district to a combined assigned or unassigned ending balance, in the General Fund (01) and the Special Reserve Fund for Other Than Capital Outlay (17), of 10% of those Funds for all districts.
- Reserves would be capped at 10% as long as the amount in the Public School System Stabilization Account remained at 3% or greater of the Proposition 98 amount in each preceding year.
 - The State must notify local educational agencies when the conditions are no longer applicable.
- Basic aid school districts and districts with fewer than 2,501 average daily attendance are exempt from the reserve cap requirement.

Since the Public School System Stabilization Account (PSSSA) will have a balance of \$540 million at the end of 2024-25, far below the 3% threshold, the 10% reserve cap will not be in effect for the 2025-26 fiscal year.

2025-26 Vallejo City Unified School District Primary Budget Components

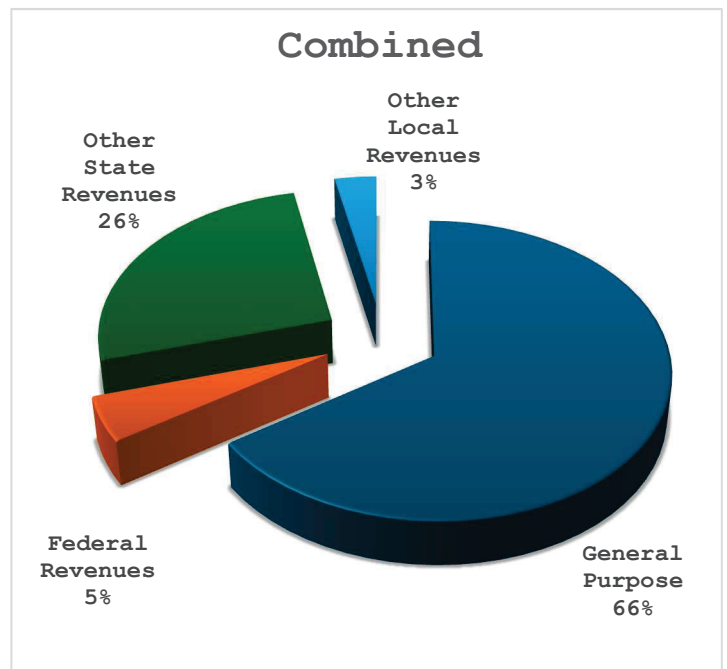
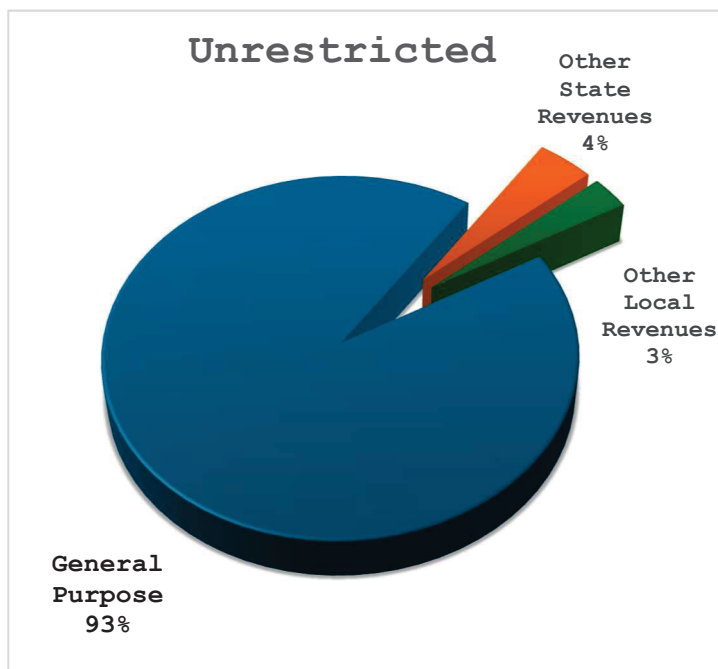
-  Average Daily Attendance (ADA) is estimated at 7,673 (excludes COE ADA of 2.7).
 - Due to declining enrollment the funded ADA will be based on the average of the prior three year's ADA of 8,191.61
 - The significant decrease from the 2024-25 ADA is due to the closure of Mare Island Fitness Academy and placing Vallejo Charter School at that site, resulting in a significant amount of students attending Vallejo Charter School.
-  The District's estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 85.54%.

- ✚ Lottery revenue is estimated to be \$191 per ADA for unrestricted purposes and \$82 per ADA for restricted purposes.
- ✚ Transitional Kindergarten ratio “add-on” is \$3,148 per transitional kindergarten ADA.
- ✚ The Mandated Cost Block Grant relating to school districts is \$39.09 for K-8 ADA and \$75.31 for 9-12 ADA. The Mandated Cost Block Grant relating to charter schools is \$20.52 for K-8 ADA and \$57.04 for 9-12 ADA.
- ✚ The District has been awarded \$12.1 million for the California Community Schools Partnership Program
- ✚ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

General Fund Revenue Components

The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

Description	Unrestricted	Combined
General Purpose Revenue (LCFF)	\$131,765,625	\$131,765,625
Federal Revenues	\$0	\$9,821,774
Other State Revenues	\$6,059,843	\$52,772,265
Other Local Revenues	\$4,176,028	\$6,418,262
TOTAL	\$142,001,496	\$200,777,926



Education Protection Account

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State's sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The District receives funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds.

Subsequently, on November 8, 2016, the voters approved the California Children's Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is the District's projected EPA activity for 2025-26. The amounts will be revised throughout the year based on information received from the state.

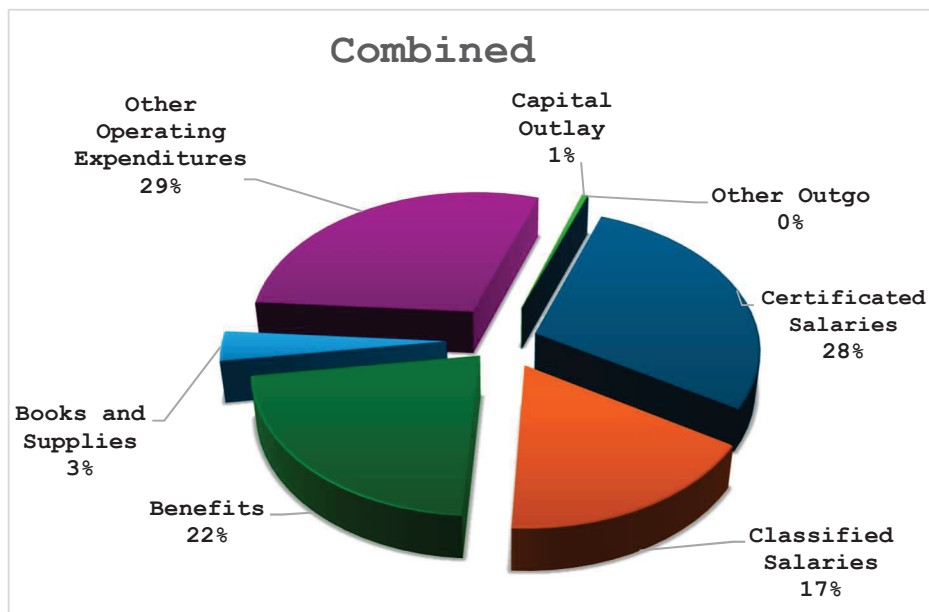
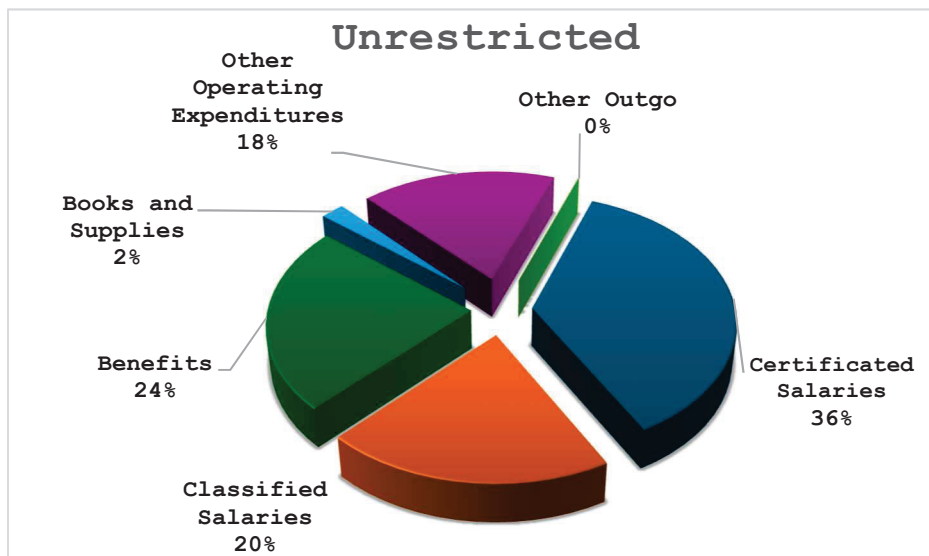
Education Protection Account (EPA) Budget 2025-26 Fiscal Year			
Description	General Fund	Charter Fund	Total
BEGINNING BALANCE	\$572,856	\$42,444	\$615,300
BUDGETED EPA REVENUES:			
<i>Estimated EPA Funds</i>	\$16,837,497	\$998,406	\$17,835,903
BUDGETED EPA EXPENDITURES:			
<i>Certificated Instructional Salaries</i>	\$11,500,000	\$683,940	\$12,183,940
<i>Certificated Instructional Benefits</i>	\$5,337,497	\$314,466	\$5,651,963
TOTAL	\$16,837,497	\$998,406	\$17,835,903
ENDING BALANCE	\$572,856	\$42,444	\$615,300

Operating Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 80% of the District's unrestricted budget, and approximately 67% of the total General Fund budget.

Description	Unrestricted	Combined
Certificated Salaries	\$45,668,773	\$59,924,393
Classified Salaries	\$25,505,636	\$36,488,838
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$29,662,032	\$46,308,752
Books and Supplies	\$2,617,520	\$7,168,761
Other Operating Expenditures	\$21,914,490	\$61,455,606
Capital Outlay	\$0	\$929,867
Other Outgo (Excludes Indirect Recaptures)	\$47,657	\$47,657
TOTAL	\$125,416,108	\$212,323,874

Following is a graphical representation of expenditures by percentage:



General Fund Contributions to Restricted Programs

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

Description	Contribution
Special Education - Instruction	\$38,477,470
Restricted Maintenance Account	\$6,426,014
Other Programs	\$194,448
TOTAL CONTRIBUTIONS	\$45,097,932

General Fund Summary

The District's 2025-26 General Fund projects a total operating surplus of \$4.84 million (\$7.0 million unrestricted deficit), resulting in an estimated ending fund balance of \$49.97 million. The components of the District's fund balance are as follows: revolving cash & other nonspendables - \$0.26 million; restricted programs \$35.9 million; assigned \$7.5 million; and economic uncertainty \$6.3 million. Illustrated below is a detail description of the fund balance components.

Please note that the above activity relies on the District transferring \$8.5 million from the Special Reserve Fund **and** selling the Rollingwood property for approximately \$6 million.

Cash Flow

The District is anticipating having positive monthly cash balances during the 2025-26 school year. Cash is always closely monitored in order to ensure the District is liquid to satisfy its obligations.

Fund Summaries

Illustrated below is a summary of each Fund's fund balance and corresponding net change.

FUND	2024-25	Est. Net Change	2025-26
GENERAL (UNRESTRICTED & RESTRICTED)	\$45,129,591	\$4,844,108	\$49,973,699
SPECIAL REVENUE FUNDS	\$15,947,201	(\$8,666,540)	\$7,280,661
CAPITAL PROJECT FUNDS	\$89,807,219	(\$7,045,810)	\$82,761,409
DEBT SERVICES FUNDS	\$16,489,963	(\$4,493,180)	\$11,996,783
PROPERTY FUNDS	\$9,408,070	\$401,614	\$9,809,684
FIDUCIARY FUND	\$181,117	(\$4,470)	\$176,647
TOTAL	\$176,963,161	(\$14,964,278)	\$161,998,883

Multivear Projection

General Planning Factors:

Illustrated below are the latest primary funding factors relating to the May Revise.

<i>Planning Factor</i>	2024-25	2025-26	2026-27	2027-28
Dept of Finance Statutory COLA	1.07%	2.30%	3.02%	3.42%
STRS Employer Rates	19.10%	19.10%	19.10%	19.10%
PERS Employer Rates	27.05%	26.81%	26.90%	27.80%
SUI Employer Rates	0.05%	0.05%	0.05%	0.05%
Lottery – Unrestricted per ADA	\$191	\$191	\$191	\$191
Lottery – Prop. 20 per ADA	\$82	\$82	\$82	\$82
Universal TK/ADA w/o 10:1 Ratio Add-On OR Universal TK/ADA w/ 10:1 Ratio Add-On	\$3,077	\$3,148	\$3,243	\$3,354
Mandate Block Grant for Districts: K-8 per ADA	\$38.21	\$39.09	\$40.27	\$41.65
Mandate Block Grant for Districts: 9-12 per ADA	\$73.62	\$75.31	\$77.58	\$80.23
Mandate Block Grant for Charters: K-8 per ADA	\$20.06	\$20.52	\$21.14	\$21.86
Mandate Block Grant for Charters: 9-12 per ADA	\$55.76	\$57.04	\$58.76	\$60.77
Routine Restricted Maintenance Account (refer to the provisions discussed above)	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo

Various aspects of the planning factors illustrated above will be further discussed below with the District's specific revenue and expenditure assumptions.

Revenue Assumptions:

The changes to general purpose / LCFF revenues are primarily due to subsequent year cost-of-living-adjustments (COLA) of 3.02% for 2026-27 and 3.42% for 2027-28, as well as continued projected declines in enrollment.

Federal revenues are estimated to be constant since the amounts are projected current year entitlements that do not contain any carryover.

The reduction in unrestricted state revenues is due to removing the one-time Student Support & Professional Development Discretionary funds and budgeting changes in enrollment that impact lottery and mandated block grant revenues. The reduction in restricted state revenues relates to removing the one-time California Community Schools Partnership Program (CCSPP) grant.

Local revenues are expected to decline due to reductions in interest revenue.

The increase of contributions to restricted programs is primarily due to budgeting for restricted step & column increases, expected pension rate changes, and special education costs.

The change in transfers-in for 2026-27 is due to removing the \$8.5 million of one-time transfer from the Special Reserve Fund and budgeting \$7.3 million from the Retiree Benefits Fund as a placeholder until the necessary revenue enhancements/expenditure reductions are identified. The change in transfers-in for 2027-28 is due to removing the one-time transfer of \$7.3 million from the Retiree Benefit Fund, which results in the planned transfer-in of \$1 million from the Charter Fund.

Activity associated with net other sources (uses) was removed, which related to the projected sale of surplus property (Rollingwood) in 2025-26.

Expenditure Assumptions:

Salary costs are projected to have a 1.2% certificated step increase and classified step increase of approximately 1.3%. Please note that the district is not budgeting for a reduction in positions due to projected declining enrollment; such reductions will be determined during the 2025-26 fiscal year and will be reflected in the First Interim Report. Benefits are adjusted accordingly based on the salary changes noted above, as well as accounting for expected pension rate changes.

Unrestricted supplies are projected to remain constant. Restricted supplies are projected to decrease due to removing a significant one-time purchase relating to a textbook adoption. Unrestricted services are expected to have a slight increase for 2026-27 due to applying the Consumer Price Index to utilities and insurance, as well as budget for election costs. The variance relating to unrestricted services for the subsequent years relates to projected election cost activity. Restricted services for 2026-27 are estimated to have a net increase due to the combination of budgeting additional ELOP activity in order for projected expenditures to equal projected revenues, as well as redistributing one-time restricted capital outlay funds. In addition, one-time activity associated with the Learning Recovery Block Grant and Educator Effectiveness funds have been removed. Other outgo is expected to remain relatively constant. Unrestricted indirect cost recaptures are projected to decline for 2026-27 due to reduced restricted activity and remain constant thereafter.

Lastly, the multiyear projection contains a placeholder referenced as “Activity To Be Determined” that relates to implementing ongoing revenue enhancements and/or ongoing budget reductions of \$15.5 million for 2026-27 and an additional \$16.5 million in 2027-28 for a total of \$32 million in order to be fiscally solvent and maintain a minimum reserve balance for economic uncertainties that is consistent with the percentage or amount specified in 5 CCR 15450 (currently 3% of General Fund expenditures and outgo for VCUSD) per Board Policy 3100. Please note that the administration’s goal is to have the necessary actions relating to enhancing revenues/reducing expenditures by \$15.5 million identified and quantified in the 2025-26 First Interim Report.

Estimated Ending Fund Balances:

The District's goal for 2026-27 is to maintain its minimum economic uncertainty reserve. However, in order to achieve the goal, the District will need to implement actions during the 2025-26 fiscal year to either increase revenue sources or reduce expenditures by \$15.5 million. Upon successful implementation, the District estimates that the General Fund will deficit spend by approximately \$5.15 million resulting in an ending General Fund balance of \$44.8 million.

The District's goal for 2027-28 is to have a balanced budget in order to maintain its minimum economic uncertainty reserve. However, in order to achieve the goal of having a balanced budget by 2026-27, the District will need to implement actions during the 2026-27 fiscal year to either increase revenue sources or reduce expenditures by an additional \$16.5 million. Upon successful implementation, the District estimates that the General Fund will deficit spend by approximately \$500,000 resulting in an ending General Fund balance of \$44.3 million.

Illustrated below are the components of fund balance for the current and two subsequent years in accordance with Senate Bill 858 disclosure requirements that show the amounts over the State mandated reserve of three percent of total General Fund outgo. Please note that the estimated fund balances are dependent on the District implementing ongoing revenue enhancements and/or ongoing budget reductions of \$16.5 million for 2026-27 and executing the sale of the surplus property (Rollingwood) for \$6 million:

Description	2025-26	2026-27	2027-28
Contingency / Deficit Spending Reserve	\$5,125,699	\$412,294	\$347,247
Off Schedule H&W In Lieu Payment	\$1,115,000	\$1,115,000	\$1,115,000
Confidential Administrative Assistant True-Up	\$14,800	\$70,000	\$150,800
Compensated Absences Net Liability Balance	\$1,250,000	\$1,250,000	\$1,250,000
Unallocated	\$0	\$0	\$0
Amount Disclosed per SB 858 Requirements	\$7,505,499	\$2,847,294	\$2,863,047
Nonspendable Reserves	\$266,000	\$266,000	\$266,000
Restricted Reserves	\$35,859,100	\$35,751,172	\$35,620,657
State Reserve for Economic Uncertainty (REU)	\$6,343,100	\$5,959,700	\$5,550,800
Estimated Ending Fund Balances	\$49,973,699	\$44,824,166	\$44,300,504

Activity Assumptions – Other Funds:

Student Activity Fund (Fund 08): Activity relating to the Student Activity Fund (Fund 08) is accounted for in a different system maintained by each school and is recorded in the District's financial system at year-end for reporting purposes.

Charter School Fund (Fund 09): The changes to general purpose / LCFF revenues are primarily due to subsequent year cost-of-living-adjustments (COLA) of 3.02% for 2026-27 and 3.42% for 2027-28, as well as continued projected declines in enrollment. Federal revenues are estimated to be zero due to removing remaining COVID/ESSER revenues since they were fully expended during the first quarter of 2024-25. State and local revenues are projected to stay constant.

Salary costs are projected to have a 1.2% certificated step increase and classified step increase of approximately 1.3%. Benefits are adjusted accordingly based on the salary changes noted above, as well as accounting for expected pension rate changes. Unrestricted supplies and services are

expected to increase for subsequent years due to applying the CPI. Indirect costs and transfers-out are projected to remain constant. Contributions to restricted programs are projected to increase relating to absorbing restricted step and pension rate increases.

Adult Education Fund (Fund 11) & Child Development Fund (Fund 12): 2025-26 entitlements were revised accordingly. The California Adult Education Program is expected to receive the 2.30% cost-of-living-adjustment (COLA) increase; however, the COLA for child development programs have been suspended. In addition, state preschool programs will no longer be held harmless with respect to enrollment and attendance. Based on enrollment/attendance projections, the program may have a shortfall of approximately \$500,000; therefore, a transfer from the Special Reserve Fund has been budgeted to cover that shortfall for 2025-26. Activity and program revenues will be monitored accordingly, so any necessary adjustments can be made for the 2026-27 school year. Salaries are expected to have step increases and benefits will be adjusted accordingly based on the salary changes, as well as to account for expected pension rate changes. Supplies, services and other outgo are projected to remain relatively constant as well.

Food Services Fund (Fund 13): Revenues and expenditures are expected to remain relatively constant. Salaries are expected to have step increases and benefits will be adjusted accordingly based on the salary changes, as well as to account for expected pension rate changes. Currently, the budget is projected to have a slight surplus (i.e balanced budget). Administration will be reviewing the activity to ensure projected expenditures remain in line with revenues and reserves.

Deferred Maintenance Fund (Fund 14): Revenues consist of interest revenue and are expected to remain constant. Subsequent activities will be budgeted accordingly as needed.

Special Reserve Fund (Fund 17): Revenues consist of projected interest revenue, which is estimated to decrease for 2026-27 based on transfers that will occur in 2025-26. 2025-26 transfers out consist of transferring \$8.5 million to the General Fund and approximately \$500,000 to the Child Development Fund, which results in an ending fund balance of approximately \$146,000.

Building Fund (Fund 21): Revenues consist of interest revenue, which will be accordingly adjusted in subsequent years based on actual activity. Activity relating to projects that will continue to be implemented into 2025-26 has received preliminary apportionments. Upon year-end-closing of the 2024-25 financials, the remaining funds for identified projects will be apportioned accordingly in 2025-26. Subsequent activities will be budgeted accordingly as needed.

Capital Facilities Fund (Fund 25): Revenues are comprised of developer fees and interest, which is expected to remain constant. Subsequent activities will be budgeted accordingly as needed.

State School Building Lease-Purchase Fund (Fund 30), County School Facilities Fund (Fund 35) & Capital Outlay Fund (Fund 40): Revenues are comprised of interest, which is expected to remain constant. Subsequent activities will be budgeted accordingly as needed.

Capital Project Fund (Fund 49): Revenues consist of interest revenue and projected assessments in order to satisfy debt obligations; both of which will be adjusted accordingly in subsequent years. Subsequent activities will be budgeted accordingly as needed.

Debt Service Funds (Fund 51, Fund 52, and Fund 56): Local revenues and transfers from other Funds were adjusted accordingly. Expenditure budgets reflect debt obligations per the appropriate amortization schedules.

Self-Insurance Fund (Fund 67) and Private Purpose Trust Fund (Fund 73): Revenue and expenditure activity is projected to remain relatively constant. Subsequent activities will be budgeted accordingly as needed.

Retiree Benefit Fund (Fund 71): During the 2025-26 budget development, it was determined that funds placed in the Retiree Benefit Fund are not part of a Trust and are revocable. Therefore, a transfer of \$7.3 million from the Retiree Benefits Fund to the General Fund has been budgeted for 2026-27 as a placeholder until the necessary revenue enhancements/expenditure reductions are identified. During 2025-26, the administration will be working to reclassify the funds accordingly.

Conclusion:

While the multi-year projection supports that the District will be able to meet its financial obligations for the current year (2025-26), it is dependent on the sale of land for approximately \$6 million and receiving the one-time Student Support and Professional Development Discretionary Block Grant for \$2.6 million. In the event either don't come into fruition and consequently results in the District not meeting its minimum reserve, funds from the Retiree Benefit Fund can be transferred in 2025-26 instead of 2026-27.

Further, the multiyear projection contains a placeholder referenced as "Activity To Be Determined" that relates to implementing ongoing revenue enhancements and/or ongoing budget reductions of \$15.5 million for 2026-27 and an additional \$16.5 million in 2027-28 for a total of \$32 million in order to be fiscally solvent and maintain a minimum reserve balance for economic uncertainties that is consistent with the percentage or amount specified in 5 CCR 15450 (currently 3% of General Fund expenditures and outgo for VCUSD) per Board Policy 3100.

Administration is continuing to examine the budget and corresponding programs with the purpose of proposing a plan to specifically identify revenue enhancements / expenditure reductions in order to maintain minimum economic uncertainty reserve levels, and have the necessary cash in order to ensure that the District remains fiscally solvent. Further, as described in Resolution No. 5045, the District will submit a detailed plan of ongoing revenue enhancements and/or ongoing budget reductions for 2026-2027 and a timeline for implementation with the 2025-2026 Second Interim report; however, the administration's goal is to have the necessary revenue enhancements / expenditure reduction identified and quantified in the 2025-26 First Interim report.

VALLEJO CITY UNIFIED SCHOOL DISTRICT
2025-2026 PROPOSED BUDGET
Financial Activity: All Fund Types

Object Code Ranges	Description	General Fund (01)		Revenue Funds (08-17)	Projects Funds (21-49)	Service Funds (51-56)	Proprietary Funds (67&71)	Fiduciary Fund (73)	Total
		Unrestricted	Restricted						
REVENUES									
General Purpose (LCFF) Revenues: State Aid & EPA Property Taxes & Misc. Local Total General Purpose		-							
		101,856,342	-	101,856,342					107,157,589
		29,909,283	-	29,909,283					31,641,494
		131,765,625	-	131,765,625					138,799,083
Federal Revenues Other State Revenues Other Local Revenues		-	9,821,774	9,821,774					16,089,870
		6,059,843	46,712,422	52,772,265		50,500			60,942,090
		4,176,028	2,242,234	6,418,262	2,427,365	9,634,255	2,690,000	21,030	21,971,648
TOTAL - REVENUES		142,001,496	58,776,430	200,777,926	2,427,365	9,684,755	2,690,000	21,030	237,802,691
EXPENDITURES									
1000-1999 2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299 7400-7499 7300-7399	Certificated Salaries	45,668,773	14,255,620	59,924,393	-	-	-	-	65,120,509
	Classified Salaries	25,505,636	10,983,202	36,488,838	308,321	-	-	-	41,654,128
	Employee Benefits (All)	29,682,032	16,646,720	46,308,752	103,882	-	-	-	51,604,975
	Books & Supplies	2,617,520	4,551,241	7,168,761	3,803,081	-	-	-	10,971,842
	Other Operating Expenses (Service	21,914,490	39,541,116	61,455,606	191,000	-	2,288,386	25,500	65,390,084
	Capital Outlay	-	929,867	929,867	6,355,000	-	-	-	7,284,867
	Other Outgo	47,657	-	47,657	-	16,692,907	-	-	16,740,564
	Direct Support/Indirect Costs	(6,009,023)	5,118,967	(890,056)	-	-	-	-	-
	TOTAL - EXPENDITURES		119,407,085	92,026,733	211,433,818	6,958,203	16,692,907	2,288,386	25,500
EXCESS (DEFICIENCY)		22,594,411	(33,250,303)	(10,655,892)	833,460	(7,008,152)	401,614	(4,470)	(20,964,278)
OTHER SOURCES/USES									
8900-8929 7600-7629 8930-8979 7630-7699 8980-8999	Transfers In	9,500,000	-	9,500,000	-	2,514,972	-	-	12,526,157
	Transfers (Out)	-	-	-	(2,514,972)	-	-	-	(12,526,157)
	Net Other Sources (Uses)	6,000,000	-	6,000,000	-	-	-	-	6,000,000
	Contributions to Restricted Programs	(45,097,932)	45,097,932	-	-	-	-	-	-
TOTAL - OTHER SOURCES/USES		(29,597,932)	45,097,932	15,500,000	(2,514,972)	2,514,972	-	-	6,000,000
FUND BALANCE INCREASE		(7,003,521)	11,847,629	4,844,108	(7,045,810)	(4,493,180)	401,614	(4,470)	(14,964,278)
FUND BALANCE									
Beginning Fund Balance		21,118,120	24,011,471	45,129,591	89,807,219	16,489,963	9,408,070	181,117	176,963,161
Ending Balance, June 30		14,114,599	35,859,100	49,973,699	82,761,409	11,996,783	9,809,684	176,647	161,998,883

VALLEJO CITY UNIFIED SCHOOL DISTRICT
2025-2026 PROPOSED BUDGET
Financial Activity: Special Revenue Funds

Description	Object Code Ranges	Student Activity Fund (08)*	Charter School Fund (09)	Adult Education Fund (11)	Child Development Fund (12)	Cafeteria Fund (13)	Deferred Maintenance Fund (14)	Special Reserve Fund (17)	Total
REVENUES									
General Purpose (LCFF) Revenues:									
State Aid & EPA	8011	-	5,301,247	-	-	-	-	-	5,301,247
Property Taxes & Misc. Local	8096	-	1,732,211	-	-	-	-	-	1,732,211
Total General Purpose	8010-8099	-	7,033,458	-	-	-	-	-	7,033,458
Federal Revenues	8100-8299	-	-	273,944	664,411	5,329,741	-	-	6,268,096
Other State Revenues	8300-8599	-	740,992	2,115,026	3,133,307	2,130,000	-	-	8,119,325
Other Local Revenues	8600-8799	-	100,000	120,050	63,286	346,900	500	150,000	780,736
TOTAL - REVENUES		-	7,874,450	2,509,020	3,861,004	7,806,641	500	150,000	22,201,615
EXPENDITURES									
Certificated Salaries	1000-1999	-	2,612,882	1,022,077	1,561,157	-	-	-	5,196,116
Classified Salaries	2000-2999	-	704,806	606,823	905,933	2,639,407	-	-	4,856,969
Employee Benefits (All)	3000-3999	-	1,617,808	698,613	1,300,880	1,575,040	-	-	5,192,341
Books & Supplies	4000-4999	-	323,012	62,771	244,698	3,172,600	-	-	3,803,081
Other Operating Expenses (Services)	5000-5999	-	1,059,558	179,562	115,245	75,227	-	-	1,429,592
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-
Other Outgo	7100-7299	-	-	-	-	-	-	-	-
Direct Support/Indirect Costs	7300-7399	-	224,692	111,094	271,168	283,102	-	-	890,056
TOTAL - EXPENDITURES		-	6,542,758	2,680,940	4,399,081	7,745,376	-	-	21,368,155
EXCESS (DEFICIENCY)		-	1,331,692	(171,920)	(538,077)	61,265	500	150,000	833,460
OTHER SOURCES/USES									
Transfers In	8900-8929	-	-	-	511,185	-	-	-	511,185
Transfers (Out)	7600-7629	-	(1,000,000)	-	-	-	-	(9,011,185)	(10,011,185)
Net Other Sources (Uses)	8930-8979	-	-	-	-	-	-	-	-
Contributions to Restricted Programs	8980-8999	-	-	-	-	-	-	-	-
TOTAL - OTHER SOURCES/USES		-	(1,000,000)	-	511,185	-	-	(9,011,185)	(9,500,000)
FUND BALANCE INCREASE (DECREASE)		-	331,692	(171,920)	(26,892)	61,265	500	(8,861,185)	(8,666,540)
FUND BALANCE									
Beginning Fund Balance		326,729	1,241,412	1,306,385	941,189	3,103,425	20,787	9,007,274	15,947,201
Ending Balance, June 30		326,729	1,573,104	1,134,465	914,297	3,164,690	21,287	146,089	7,280,661

* Activity relating to the Student Activity Fund (Fund 08) is accounted for in a different system maintained by each school and are recorded in the district's financial system at year-end for reporting purposes.

VALLEJO CITY UNIFIED SCHOOL DISTRICT
2025-2026 PROPOSED BUDGET
Financial Activity: Capital Projects Funds

Description	Object Code Ranges	Building Fund (21)	Capital Facilities Fund (25)	State School Building Fund (30)	County School Facilities Fund (35)	Capital Outlay Fund (40)	Capital Project Fund (49)	Total
REVENUES								
General Purpose (LCFF) Revenues:								
State Aid & EPA								-
Property Taxes & Misc. Local								-
Total General Purpose	8010-8099	-	-	-	-	-	-	-
Federal Revenues	8100-8299	-	-	-	-	-	-	-
Other State Revenues	8300-8599	-	-	-	-	-	-	-
Other Local Revenues	8600-8799	1,382,000	230,000	5	110,000	20,000	685,360	2,427,365
TOTAL - REVENUES		1,382,000	230,000	5	110,000	20,000	685,360	2,427,365
EXPENDITURES								
Certificated Salaries	1000-1999	-	-	-	-	-	-	-
Classified Salaries	2000-2999	308,321	-	-	-	-	-	308,321
Employee Benefits (All)	3000-3999	103,882	-	-	-	-	-	103,882
Books & Supplies	4000-4999	-	-	-	-	-	-	-
Other Operating Expenses (Services)	5000-5999	183,000	-	-	-	-	8,000	191,000
Capital Outlay	6000-6999	6,355,000	-	-	-	-	-	6,355,000
Other Outgo	7100-7299	-	-	-	-	-	-	-
7400-7499	7400-7499	-	-	-	-	-	-	-
Direct Support/Indirect Costs	7300-7399	-	-	-	-	-	-	-
TOTAL - EXPENDITURES		6,950,203	-	-	-	-	8,000	6,958,203
EXCESS (DEFICIENCY)		(5,568,203)	230,000	5	110,000	20,000	677,360	(4,530,838)
OTHER SOURCES/USES								
Transfers In	8900-8929	-	-	-	-	-	-	-
Transfers (Out)	7600-7629	-	-	-	-	-	(2,514,972)	(2,514,972)
Net Other Sources (Uses)	8930-8979	-	-	-	-	-	-	-
Contributions to Restricted Programs	7630-7699	-	-	-	-	-	-	-
8980-8999	8980-8999	-	-	-	-	-	-	-
TOTAL - OTHER SOURCES/USES		-	-	-	-	-	(2,514,972)	(2,514,972)
FUND BALANCE INCREASE (DECREASE)		(5,568,203)	230,000	5	110,000	20,000	(1,837,612)	(7,045,810)
FUND BALANCE								
Beginning Fund Balance		58,195,824	3,297,755	135	11,981,752	500,218	15,831,535	89,807,219
Ending Balance, June 30		52,627,621	3,527,755	140	12,091,752	520,218	13,993,923	82,761,409

VALLEJO CITY UNIFIED SCHOOL DISTRICT
2025-2026 PROPOSED BUDGET
Financial Activity: Debt Service Funds

Description	Object Code Ranges	Bond Interest Fund (51)	Blended Component Debt Service Fund (52)	Other Debt Service Fund (56)	Total
REVENUES					
General Purpose (LCFF) Revenues:					
State Aid & EPA					-
Property Taxes & Misc. Local					-
Total General Purpose	8010-8099	-	-	-	-
Federal Revenues	8100-8299	-	-	-	-
Other State Revenues	8300-8599	50,500	-	-	50,500
Other Local Revenues	8600-8799	9,524,255	20,000	90,000	9,634,255
TOTAL - REVENUES		9,574,755	20,000	90,000	9,684,755
EXPENDITURES					
Certificated Salaries	1000-1999	-	-	-	-
Classified Salaries	2000-2999	-	-	-	-
Employee Benefits (All)	3000-3999	-	-	-	-
Books & Supplies	4000-4999	-	-	-	-
Other Operating Expenses (Services)	5000-5999	-	-	-	-
Capital Outlay	6000-6999	-	-	-	-
Other Outgo	7100-7299				
Direct Support/Indirect Costs	7400-7499	14,177,935	2,514,972	-	16,692,907
	7300-7399	-	-	-	-
TOTAL - EXPENDITURES		14,177,935	2,514,972	-	16,692,907
EXCESS (DEFICIENCY)		(4,603,180)	(2,494,972)	90,000	(7,008,152)
OTHER SOURCES/USES					
Transfers In	8900-8929	-	2,514,972	-	2,514,972
Transfers (Out)	7600-7629	-	-	-	-
Net Other Sources (Uses)	8930-8979				
Contributions to Restricted Programs	7630-7699	-	-	-	-
	8980-8999	-	-	-	-
TOTAL - OTHER SOURCES/USES		-	2,514,972	-	2,514,972
FUND BALANCE INCREASE (DECREASE)		(4,603,180)	20,000	90,000	(4,493,180)
FUND BALANCE					
Beginning Fund Balance		13,470,056	146,356	2,873,551	16,489,963
Ending Balance, June 30		8,866,876	166,356	2,963,551	11,996,783

VALLEJO CITY UNIFIED SCHOOL DISTRICT
 2025-2026 PROPOSED BUDGET
 Financial Activity: Proprietary & Fiduciary Funds

Description	Object Code Ranges	Proprietary Funds (67 & 71)			Fiduciary Funds	
		Self Insurance Fund (67)	Retiree Benefit Fund (71)	Total	Private Purpose Trust Fund (73)	Total
REVENUES						
Federal Revenues	8100-8299	-	-	-	-	-
Other State Revenues	8300-8599	-	-	-	-	-
Other Local Revenues	8600-8799	390,000	2,300,000	2,690,000	21,030	21,030
TOTAL - REVENUES		390,000	2,300,000	2,690,000	21,030	21,030
EXPENDITURES						
Certificated Salaries	1000-1999	-	-	-	-	-
Classified Salaries	2000-2999	-	-	-	-	-
Employee Benefits (All)	3000-3999	-	-	-	-	-
Books & Supplies	4000-4999	-	-	-	-	-
Other Operating Expenses (Serv	5000-5999	860,000	1,428,386	2,288,386	25,500	25,500
Capital Outlay	6000-6999	-	-	-	-	-
Other Outgo	7100-7299	-	-	-	-	-
	7400-7499	-	-	-	-	-
Direct Support/Indirect Costs	7300-7399	-	-	-	-	-
TOTAL - EXPENDITURES		860,000	1,428,386	2,288,386	25,500	25,500
EXCESS (DEFICIENCY)		(470,000)	871,614	401,614	(4,470)	(4,470)
OTHER SOURCES/USES						
TOTAL - OTHER SOURCES/USES		-	-	-	-	-
FUND BALANCE INCREASE (DECREASE)		(470,000)	871,614	401,614	(4,470)	(4,470)
FUND BALANCE						
Beginning Fund Balance		505,929	8,902,141	9,408,070	181,117	181,117
Ending Balance, June 30		35,929	9,773,755	9,809,684	176,647	176,647

VALLEJO CITY UNIFIED SCHOOL DISTRICT
2025-2026 PROPOSED BUDGET
Multi-Year Financial Projection

Description	2025-26 Projected Budget			2026-27 Projected Budget			2027-28 Projected Budget			2028-29 Projected Budget			2028-29 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES															
General Purpose / LCOFF (A)	131,765,625	-	131,765,625	131,353,796	-	131,353,796	130,619,691	-	130,619,691	129,414,702	-	129,414,702	129,344,545	-	129,344,545
Federal Revenue (B)	-	9,821,774	9,821,774	-	9,821,774	9,821,774	-	9,821,774	9,821,774	-	9,821,774	9,821,774	-	9,821,774	9,821,774
State Revenue (C)	6,059,843	46,712,422	52,772,265	3,382,863	34,724,849	38,107,712	3,337,214	34,518,096	37,855,310	3,292,456	34,502,648	37,795,104	3,253,725	34,482,359	37,736,084
Local Revenue (D)	4,176,028	2,242,234	6,418,262	3,681,028	2,242,234	5,923,262	2,961,028	2,242,234	5,203,262	2,556,028	2,242,234	4,798,262	2,016,028	2,242,234	4,258,262
TOTAL REVENUES	142,001,496	58,776,430	200,777,926	138,417,687	46,788,857	185,206,544	136,917,933	46,582,104	183,500,037	135,263,186	46,566,656	181,829,842	134,614,298	46,546,367	181,160,665
EXPENDITURES															
Certificated Salaries (E)	45,668,773	14,255,620	59,924,393	46,216,798	14,426,687	60,643,485	46,771,400	14,599,807	61,371,207	47,332,657	14,698,924	62,031,581	47,900,649	14,875,311	62,775,960
Classified Salaries (E)	25,505,636	10,983,202	36,488,838	25,837,209	11,125,984	36,963,193	26,173,093	11,270,822	37,443,715	26,513,343	11,417,140	37,930,483	26,858,016	11,565,563	38,423,579
Benefits (F)	29,662,032	16,346,720	46,008,752	29,955,704	16,756,625	46,712,329	30,465,360	16,959,339	47,424,699	30,639,889	16,993,093	47,632,982	30,817,060	17,051,666	47,868,726
Books and Supplies (G)	2,617,520	4,551,241	7,168,761	2,617,520	3,687,873	6,305,393	2,617,520	3,678,619	6,296,139	2,617,520	3,671,677	6,289,197	2,617,520	3,666,293	6,283,813
Other Services & Oper. Exp (H)	21,914,490	39,541,116	61,455,606	22,184,490	42,188,235	64,372,725	22,305,490	43,021,822	65,327,312	22,581,490	43,878,154	66,459,644	22,723,490	44,776,154	67,499,644
Capital Outlay (H)	-	929,867	929,867	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo (I)	47,657	-	47,657	49,008	-	49,008	50,683	-	50,683	52,363	-	54,444	-	-	47,139
Transfer of Indirect Costs (J)	(6,009,023)	5,118,967	(890,056)	(5,837,828)	4,947,772	(890,056)	(5,837,828)	4,947,772	(890,056)	(5,837,828)	4,947,772	(890,056)	(5,837,828)	4,947,772	(890,056)
Activity To Be Determined (K)	-	-	-	(15,500,000)	-	(15,500,000)	(32,000,000)	-	(32,000,000)	(37,000,000)	-	(37,000,000)	(40,000,000)	-	(40,000,000)
TOTAL EXPENDITURES	119,407,085	92,026,733	211,433,818	105,522,901	93,133,176	198,656,077	90,545,718	94,477,981	185,023,699	86,899,434	95,599,841	182,499,275	85,132,965	96,875,840	182,008,805
EXCESS / (DEFICIENCY)	22,594,411	(33,250,303)	(10,655,892)	32,894,786	(46,344,319)	(13,449,533)	46,372,215	(47,895,877)	(1,523,662)	48,363,752	(49,033,185)	(669,433)	49,481,333	(50,329,473)	(848,140)
OTHER SOURCES/USES															
Transfers In (L)	9,500,000	-	9,500,000	8,300,000	-	8,300,000	1,000,000	-	1,000,000	1,000,000	-	1,000,000	1,000,000	-	1,000,000
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Other Sources (Uses) (M)	6,000,000	-	6,000,000	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to Restricted (N)	(45,097,932)	45,097,932	-	(46,236,391)	46,236,391	-	(47,765,362)	47,765,362	-	(49,033,185)	49,033,185	-	(50,329,473)	50,329,473	-
TOTAL OTHER SOURCES / USES	(29,597,932)	45,097,932	15,500,000	(37,936,391)	46,236,391	8,300,000	(46,765,362)	47,765,362	1,000,000	(48,033,185)	49,033,185	1,000,000	(49,329,473)	50,329,473	1,000,000
Net Increase (Decrease)	(7,003,521)	11,847,629	4,844,108	(5,041,605)	(107,928)	(5,149,533)	(393,147)	(130,515)	(523,662)	330,567	-	330,567	151,860	-	151,860
FUND BALANCE, RESERVES															
Beginning Fund Balance	21,118,120	24,011,471	45,129,591	14,114,599	35,859,100	49,973,699	9,072,994	35,751,172	44,824,166	8,679,847	35,620,657	44,300,504	9,010,414	35,620,657	44,631,071
Estimated Ending Fund Balance	14,114,599	35,859,100	49,973,699	9,072,994	35,751,172	44,824,166	8,679,847	35,620,657	44,300,504	9,010,414	35,620,657	44,631,071	9,162,274	35,620,657	44,782,931
Nonspendable	266,000	-	266,000	266,000	-	266,000	266,000	-	266,000	266,000	-	266,000	266,000	-	266,000
Restricted	-	35,859,100	35,859,100	-	35,751,172	35,751,172	-	35,620,657	35,620,657	-	35,620,657	35,620,657	-	35,620,657	35,620,657
Assigned - Contingency / Deficit	5,125,699	-	5,125,699	412,294	-	412,294	347,247	-	347,247	672,814	-	672,814	758,574	-	758,574
Spending Reserve	2,379,800	-	2,379,800	2,435,000	-	2,435,000	2,515,800	-	2,515,800	2,596,600	-	2,596,600	2,677,400	-	2,677,400
Assigned - Other	6,343,100	-	6,343,100	5,959,700	-	5,959,700	5,550,800	-	5,550,800	5,475,000	-	5,475,000	5,460,300	-	5,460,300
Unassigned - REU @ 3%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Estimated Ending Fund Balance	14,114,599	35,859,100	49,973,699	9,072,994	35,751,172	44,824,166	8,679,847	35,620,657	44,300,504	9,010,414	35,620,657	44,631,071	9,162,274	35,620,657	44,782,931
Reserve Percentage (Includes Contingency / Deficit Spending Reserve)			5.42%			3.21%			3.19%			3.37%			3.42%

Notes:

- (A) The changes to general purpose / LCFF revenues are primarily due to subsequent year cost-of-living-adjustments (COLA) of 3.02% for 2026-27 and 3.42% for 2027-28, as well as continued projected declines in enrollment.
- (B) Federal revenues are estimated to be constant since the amounts are projected current year entitlements that do not contain any carryover.
- (C) The reduction in unrestricted state revenues is due to removing the one-time Student Support & Professional Development Discretionary funds and budgeting changes in enrollment that impact lottery and mandated block grant revenues. The reduction in restricted state revenues relates to removing the one-time California Community Schools Partnership Program (CCSPP) grant.
- (D) Local revenues are expected to decline due to reductions in interest revenue.
- (E) Salary costs are projected to have a 1.2% certificated step increase and classified step increase of approximately 1.3%. Please note that the district is not budgeting for a reduction in positions due to projected declining enrollment; such reductions will be determined during the 2025-26 fiscal year and reflected in the First Interim Report.
- (F) Benefits are adjusted accordingly based on the salary changes noted above, as well as accounting for expected pension rate changes.
- * STRS is expected to remain constant.
 - * PERS is expected to increase by 0.009 percentage points in 2026-27, and further increase by 0.9 percentage points in 2027-28.
- (G) Unrestricted supplies are projected to remain constant. Restricted supplies are projected to decrease due to removing a significant one-time purchase relating to a textbook adoption.
- (H) Unrestricted services are expected to have a slight increase for 2026-27 due to applying the Consumer Price Index to utilities and insurance, as well as budget for election costs. The variance relating to unrestricted services for the subsequent years relates to projected election cost activity. Restricted services for 2026-27 are estimated to have a net increase due to the combination of budgeting additional ELOP activity in order for projected expenditures to equal projected revenues, as well as redistributing one-time restricted capital outlay funds. In addition, one-time activity associated with the Learning Recovery Block Grant and Educator Effectiveness funds have been removed.
- (I) Other outgo is expected to remain relatively constant.
- (J) Unrestricted indirect cost recaptures are projected to decline for 2026-27 due to reduced restricted activity and remain constant thereafter.
- (K) "Activity To Be Determined" relates to either ongoing revenue enhancements and/or ongoing budget reductions that must occur based on the latest projections in order for the district to maintain reserves slightly above the minimum economic uncertainty reserve levels. As described in Resolution No. 5045, the district will submit a detailed plan of ongoing revenue enhancements and/or ongoing budget reductions for 2026-2027 and a timeline for implementation with the 2025-2026 Second Interim report. Please note that the administration's goal is to have the necessary actions identified and quantified in the 2025-26 First Interim Report.
- (L) The change in transfers-in for 2026-27 is due to removing the \$8.5 million of one-time transfers from the Special Reserve Fund and budgeting \$7.3 million from the Retiree Benefits Fund as a placeholder until the necessary revenue enhancements/expenditure reductions are identified. The change in transfers-in for 2027-28 is due to removing the one-time transfer of \$7.3 million from the Retiree Benefit Fund, which results in the planned transfer-in of \$1 million from the Charter Fund.
- (M) Activity associated with net other sources (uses) was removed, which related to the projected sale of surplus property (Rollingwood) in 2025-26.
- (N) The increase of contributions to restricted programs is primarily due to budgeting for restricted step & column increases, expected pension rate changes, and special education costs.

VALLEJO CITY UNIFIED SCHOOL DISTRICT

2025-2026 PROPOSED BUDGET

Reconciliation of MYP Change in Unrestricted Fund Balance

Description	2026-27	2027-28	2028-29	2029-30
PRIOR YEAR SURPLUS (DEFICIT) SPENDING	(\$7,003,521)	(\$5,041,605)	(\$393,147)	\$330,567
REVENUE/SOURCE ADDITIONS (REDUCTIONS)				
Normal / One-Time Activity:				
Projected net general purpose revenue (LCFF) changes	(411,829)	(734,105)	(1,204,989)	(70,157)
Lottery and Mandated Block Grant changes due to enrollment changes	(65,980)	(45,649)	(44,758)	(38,731)
Remove Student Support & Professional Development Discretionary funds	(2,611,000)			
Reduce interest revenue based on projected deficit spending	(495,000)	(720,000)	(405,000)	(540,000)
Increase in special education contributions due to applying CPI on special education supplies and services	(858,000)	(822,000)	(884,000)	(910,000)
Special education contribution adjustments based on revenue changes	143,295	(186,499)	3,494	(2,905)
Removal of one-time transfer from Special Reserve Fund	(8,500,000)			
Add one-time transfer from the Retiree Benefit Fund	7,300,000			
Remove one-time transfer from the Retiree Benefit Fund		(7,300,000)		
Remove sale of surplus property (Rollingwood)	(6,000,000)	0		
TOTAL - REVENUE / SOURCES CHANGE	(11,498,514)	(9,808,253)	(2,535,253)	(1,561,793)
EXPENDITURE/USE REDUCTIONS (ADDITIONS)				
Normal & One-Time Activity:				
Certificated & classified step costs and associated taxes	(1,563,758)	(1,583,620)	(1,608,156)	(1,625,534)
Estimated pension and employer tax cost changes	(33,266)	(336,994)	151,722	152,315
Increase insurance and utilities by CPI	(200,000)	(191,000)	(206,000)	(212,000)
Election cost variance	(70,000)	70,000	(70,000)	70,000
Increase of COE LCFF transfers	(1,351)	(1,675)	(1,680)	(1,695)
Reduction of indirect cost recaptures due to removal of one-time activity	(171,195)		(6,919)	
Total: Normal & One-Time Activity	(2,039,570)	(2,043,289)	(1,741,033)	(1,616,914)
Program Reductions:				
Ongoing revenue enhancements and/or expenditure reductions to be determined	15,500,000	16,500,000	5,000,000	3,000,000
Total: Program Reductions:	15,500,000	16,500,000	5,000,000	3,000,000
TOTAL - EXPENDITURE / USES CHANGE	13,460,430	14,456,711	3,258,967	1,383,086
CURRENT YEAR SURPLUS (DEFICIT) SPENDING	(\$5,041,605)	(\$393,147)	\$330,567	\$151,860

VALLEJO CITY UNIFIED SCHOOL DISTRICT
2025-2026 PROPOSED BUDGET
Multi-Year Fund Balance Component Summary

Description	2025-26 Proposed Budget			2026-27 Projected Budget			2027-28 Projected Budget			2028-29 Projected Budget			2029-30 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
NONSPENDABLE															
Revolving Cash	50,000		50,000	50,000		50,000	50,000		50,000	50,000		50,000	50,000		50,000
Scores	216,000		216,000	216,000		216,000	216,000		216,000	216,000		216,000	216,000		216,000
Prepaid Expenditures	-		-	-		-	-		-	-		-	-		-
Other	-		-	-		-	-		-	-		-	-		-
TOTAL - NONSPENDABLE	266,000	-	266,000	266,000	-	266,000	266,000	-	266,000	266,000	-	266,000	266,000	-	266,000
RESTRICTED															
Expanded Learning Opportunities Program		13,847,752	13,847,752	13,847,752		13,847,752	13,847,752		13,847,752	13,847,752		13,847,752	13,847,752		13,847,752
Literacy Coaches & Reading Specialists		238,443	238,443	30,515		30,515									
Lottery - Instructional Materials		434,829	434,829	434,829		434,829	434,829		434,829	434,829		434,829	434,829		434,829
CA Community Schools Partnership Act - Implementation Grant		12,112,500	12,112,500	12,112,500		12,112,500	12,112,500		12,112,500	12,112,500		12,112,500	12,112,500		12,112,500
Mental Health-Related Services		143,085	143,085	143,085		143,085	143,085		143,085	143,085		143,085	143,085		143,085
LCFF Equity Multiplier		2,591,437	2,591,437	2,591,437		2,591,437	2,591,437		2,591,437	2,591,437		2,591,437	2,591,437		2,591,437
Ongoing & Major Maintenance Account (RMA)		2,223,529	2,223,529	2,223,529		2,223,529	2,223,529		2,223,529	2,223,529		2,223,529	2,223,529		2,223,529
Other Restricted Local		4,267,525	4,267,525	4,267,525		4,267,525	4,267,525		4,267,525	4,267,525		4,267,525	4,267,525		4,267,525
TOTAL - RESTRICTED	-	35,859,100	35,859,100	35,751,172	-	35,751,172	35,620,637	-	35,620,637	35,620,637	-	35,620,637	35,620,637	-	35,620,637
ASSIGNED															
Contingency / Deficit Spending Reserve	5,125,699		5,125,699	412,294		412,294	347,247		347,247	672,814		672,814	758,574		758,574
Off Schedule H&W In Lieu Payment	1,115,000		1,115,000	1,115,000		1,115,000	1,115,000		1,115,000	1,115,000		1,115,000	1,115,000		1,115,000
Confidential Administrative Assistant True-Up	14,800		14,800	70,000		70,000	150,800		150,800	231,600		231,600	312,400		312,400
Compensated Absences Net Liability Balance	1,250,000		1,250,000	1,250,000		1,250,000	1,250,000		1,250,000	1,250,000		1,250,000	1,250,000		1,250,000
TOTAL - ASSIGNED	7,505,499	-	7,505,499	2,847,294	-	2,847,294	2,863,047	-	2,863,047	3,269,414	-	3,269,414	3,435,974	-	3,435,974
UNASSIGNED															
Economic Uncertainty (REU-3%)	6,343,100		6,343,100	5,959,700		5,959,700	5,550,800		5,550,800	5,475,000		5,475,000	5,460,300		5,460,300
Unallocated	-		-	-		-	-		-	-		-	-		-
TOTAL - UNASSIGNED	6,343,100	-	6,343,100	5,959,700	-	5,959,700	5,550,800	-	5,550,800	5,475,000	-	5,475,000	5,460,300	-	5,460,300
TOTAL - FUND BALANCE	14,114,599	35,859,100	49,973,699	9,072,994	35,751,172	44,824,166	8,679,847	35,620,637	44,300,504	9,010,414	35,620,637	44,631,071	9,162,274	35,620,637	44,782,931

Description			Resource Codes		Object Codes		2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
							Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES													
1) LCFF Sources			8010-8099	134,892,691.00	0.00	134,892,691.00	131,765,625.00	0.00	131,765,625.00	-2.3%			
2) Federal Revenue			8100-8299	0.00	20,175,802.00	20,175,802.00	0.00	9,821,774.00	9,821,774.00	-51.3%			
3) Other State Revenue			8300-8599	3,503,644.00	36,071,167.00	39,574,811.00	6,059,843.00	46,712,422.00	52,772,265.00	33.3%			
4) Other Local Revenue			8600-8799	5,088,826.00	4,282,979.00	9,371,805.00	4,176,028.00	2,242,234.00	6,418,262.00	-31.5%			
5) TOTAL, REVENUES				143,485,161.00	60,529,948.00	204,015,109.00	142,001,496.00	58,776,430.00	200,777,926.00	-1.6%			
B. EXPENDITURES													
1) Certificated Salaries			1000-1999	48,647,254.00	14,536,715.00	63,183,969.00	45,668,773.00	14,255,620.00	59,924,393.00	-5.2%			
2) Classified Salaries			2000-2999	29,092,379.00	10,926,088.00	40,018,467.00	25,505,636.00	10,983,202.00	36,488,838.00	-8.8%			
3) Employee Benefits			3000-3999	30,731,747.00	16,133,805.00	46,865,552.00	29,662,032.00	16,646,720.00	46,308,752.00	-1.2%			
4) Books and Supplies			4000-4999	6,664,444.00	7,923,535.00	14,587,979.00	2,617,520.00	4,551,241.00	7,168,761.00	-50.9%			
5) Services and Other Operating Expenditures			5000-5999	20,629,440.00	57,444,922.00	78,074,362.00	21,914,490.00	39,541,116.00	61,455,606.00	-21.3%			
6) Capital Outlay			6000-6999	1,170,750.00	1,260,480.00	2,431,230.00	0.00	929,867.00	929,867.00	-61.8%			
7) Other Outgo (excluding Transfers of Indirect Costs)			7100-7299 7400-7499	60,478.00	0.00	60,478.00	47,657.00	0.00	47,657.00	-21.2%			
8) Other Outgo - Transfers of Indirect Costs			7300-7399	(3,636,917.00)	2,698,157.00	(938,760.00)	(6,009,023.00)	5,118,967.00	(890,056.00)	-5.2%			
9) TOTAL, EXPENDITURES				133,359,575.00	110,923,702.00	244,283,277.00	119,407,085.00	92,026,733.00	211,433,818.00	-13.4%			
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)													
				10,125,586.00	(50,393,754.00)	(40,268,168.00)	22,594,411.00	(33,250,303.00)	(10,655,892.00)	-73.5%			
D. OTHER FINANCING SOURCES/USES													
1) Interfund Transfers													
a) Transfers In			8900-8929	6,794,901.00	0.00	6,794,901.00	9,500,000.00	0.00	9,500,000.00	39.8%			
b) Transfers Out			7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%			
2) Other Sources/Uses													
a) Sources			8930-8979	0.00	0.00	0.00	6,000,000.00	0.00	6,000,000.00	New			
b) Uses			7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%			
3) Contributions			8980-8999	(41,645,909.00)	41,645,909.00	0.00	(45,097,932.00)	45,097,932.00	0.00	0.0%			
4) TOTAL, OTHER FINANCING SOURCES/USES				(34,851,008.00)	41,645,909.00	6,794,901.00	(29,597,932.00)	45,097,932.00	15,500,000.00	128.1%			
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)													
				(24,725,422.00)	(8,747,845.00)	(33,473,267.00)	(7,003,521.00)	11,847,629.00	4,844,108.00	-114.5%			
F. FUND BALANCE, RESERVES													
1) Beginning Fund Balance													
a) As of July 1 - Unaudited			9791	47,124,309.00	32,759,316.00	79,883,625.00	21,118,120.00	24,011,471.00	45,129,591.00	-43.5%			
b) Audit Adjustments			9793	(1,280,767.00)	0.00	(1,280,767.00)	0.00	0.00	0.00	-100.0%			

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			45,843,542.00	32,759,316.00	78,602,858.00	21,118,120.00	24,011,471.00	45,129,591.00	-42.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,843,542.00	32,759,316.00	78,602,858.00	21,118,120.00	24,011,471.00	45,129,591.00	-42.6%
2) Ending Balance, June 30 (E + F1e)			21,118,120.00	24,011,471.00	45,129,591.00	14,114,599.00	35,859,100.00	49,973,699.00	10.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	48,681.94	0.00	48,681.94	50,000.00	0.00	50,000.00	2.7%
Stores		9712	216,056.42	0.00	216,056.42	216,000.00	0.00	216,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	24,011,471.00	24,011,471.00	0.00	35,859,100.00	35,859,100.00	49.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	13,524,781.00	0.00	13,524,781.00	7,505,499.00	0.00	7,505,499.00	-44.5%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,328,600.00	0.00	7,328,600.00	6,343,100.00	0.00	6,343,100.00	-13.4%
Unassigned/Unappropriated Amount		9790	.64	0.00	.64	0.00	0.00	0.00	-100.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	60,723,193.23	(3,481,920.40)	57,241,272.83				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	99,663.44	118,474.63	218,138.07				
c) in Revolving Cash Account		9130	48,681.94	0.00	48,681.94				
d) with Fiscal Agent/Trustee		9135	25,783.55	0.00	25,783.55				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	798,132.04	908,443.99	1,706,576.03				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	474,423.77	0.00	474,423.77				
6) Stores		9320	216,056.42	0.00	216,056.42				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			62,385,934.39	(2,455,001.78)	59,930,932.61				
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	10,570,633.97	108,510.88	10,679,144.85				
2) Due to Grantor Governments		9590	1,648,265.00	0.00	1,648,265.00				
3) Due to Other Funds		9610	720,964.75	2,051.09	723,015.84				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	86,555.56	0.00	86,555.56				
6) TOTAL, LIABILITIES			13,026,419.28	110,561.97	13,136,981.25				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			49,359,515.11	(2,565,563.75)	46,793,951.36				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	86,927,574.00	0.00	86,927,574.00	85,018,845.00	0.00	85,018,845.00	-2.2%
Education Protection Account State Aid - Current Year		8012	17,266,239.00	0.00	17,266,239.00	16,837,497.00	0.00	16,837,497.00	-2.5%
State Aid - Prior Years		8019	(6,304.00)	0.00	(6,304.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	180,924.00	0.00	180,924.00	180,924.00	0.00	180,924.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/n-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	33,800,782.00	0.00	33,800,782.00	33,800,782.00	0.00	33,800,782.00	0.0%
Unsecured Roll Taxes		8042	1,307,393.00	0.00	1,307,393.00	1,307,393.00	0.00	1,307,393.00	0.0%
Prior Years' Taxes		8043	(114,441.00)	0.00	(114,441.00)	(114,441.00)	0.00	(114,441.00)	0.0%
Supplemental Taxes		8044	619,165.00	0.00	619,165.00	619,165.00	0.00	619,165.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,063,238.00	0.00	3,063,238.00	3,063,238.00	0.00	3,063,238.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	1,182,210.00	0.00	1,182,210.00	1,182,210.00	0.00	1,182,210.00	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)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment									
Subtotal, LCFF Sources			144,226,780.00	0.00	144,226,780.00	141,895,613.00	0.00	141,895,613.00	-1.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(9,334,089.00)	0.00	(9,334,089.00)	(10,129,988.00)	0.00	(10,129,988.00)	8.5%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			134,892,691.00	0.00	134,892,691.00	131,765,625.00	0.00	131,765,625.00	-2.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,133,533.00	3,133,533.00	0.00	3,036,197.00	3,036,197.00	-3.1%
Special Education Discretionary Grants		8182	0.00	382,140.00	382,140.00	0.00	333,930.00	333,930.00	-12.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		7,872,812.00	7,872,812.00		4,514,388.00	4,514,388.00	-42.7%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,343,390.00	1,343,390.00		520,073.00	520,073.00	-61.3%
Title III, Immigrant Student Program	4201	8290		114,498.00	114,498.00		58,217.00	58,217.00	-49.2%
Title III, English Learner Program	4203	8290		913,315.00	913,315.00		300,917.00	300,917.00	-67.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		2,112,535.00	2,112,535.00		315,484.00	315,484.00	-85.1%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	4,303,579.00	4,303,579.00	0.00	742,568.00	742,568.00	-82.7%
TOTAL, FEDERAL REVENUE			0.00	20,175,802.00	20,175,802.00	0.00	9,821,774.00	9,821,774.00	-51.3%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		8,848,450.00	8,848,450.00		8,909,887.00	8,909,887.00	0.7%
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	515,901.00	515,901.00	0.00	464,311.00	464,311.00	-10.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	407,401.00	0.00	407,401.00	413,300.00	0.00	413,300.00	1.4%
Lottery - Unrestricted and Instructional Materials		8560	1,665,243.00	716,108.00	2,381,351.00	1,465,543.00	629,000.00	2,094,543.00	-12.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homesowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions//In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		11,120,620.00	11,120,620.00		11,519,000.00	11,519,000.00	3.6%
After School Education and Safety (ASES)	6010	8590		2,285,440.00	2,285,440.00		1,903,924.00	1,903,924.00	-16.7%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		1,578,388.00	1,578,388.00		1,578,388.00	1,578,388.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,431,000.00	11,006,260.00	12,437,260.00	4,181,000.00	21,707,912.00	25,888,912.00	108.2%
TOTAL, OTHER STATE REVENUE			3,503,644.00	36,071,167.00	39,574,811.00	6,059,843.00	46,712,422.00	52,772,265.00	33.3%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	418,667.00	0.00	418,667.00	418,667.00	0.00	418,667.00	0.0%
Interest		8660	3,379,286.00	0.00	3,379,286.00	2,500,000.00	0.00	2,500,000.00	-26.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	10,000.00	0.00	10,000.00	20,000.00	0.00	20,000.00	100.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	20,063.00	0.00	20,063.00	500.00	0.00	500.00	-97.5%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,260,810.00	3,132,979.00	4,393,789.00	1,236,861.00	1,092,234.00	2,329,095.00	-47.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	6500	8791		1,150,000.00	1,150,000.00		1,150,000.00	1,150,000.00	0.0%
From Districts or Charter Schools	6500	8792		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8793		0.00	0.00		0.00	0.00	0.0%
From JPAs									
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			5,088,826.00	4,282,979.00	9,371,805.00	4,176,028.00	2,242,234.00	6,418,262.00	-31.5%
TOTAL, REVENUES			143,485,161.00	60,529,948.00	204,015,109.00	142,001,496.00	58,776,430.00	200,777,926.00	-1.6%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	39,707,427.00	11,220,818.00	50,928,245.00	37,098,926.00	11,192,516.00	48,291,442.00	-5.2%
Certificated Pupil Support Salaries		1200	2,576,967.00	1,190,264.00	3,767,231.00	2,512,940.00	1,310,425.00	3,823,365.00	1.5%
Certificated Supervisors' and Administrators' Salaries		1300	6,362,860.00	2,125,633.00	8,488,493.00	6,056,907.00	1,752,679.00	7,809,586.00	-8.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			48,647,254.00	14,536,715.00	63,183,969.00	45,666,773.00	14,255,620.00	59,924,393.00	-5.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,360,353.00	3,660,566.00	6,020,919.00	1,781,788.00	5,108,399.00	6,890,187.00	14.4%
Classified Support Salaries		2200	7,378,425.00	2,394,472.00	9,772,897.00	6,057,669.00	2,467,314.00	8,524,983.00	-12.8%
Classified Supervisors' and Administrators' Salaries		2300	3,350,951.00	1,195,166.00	4,546,117.00	3,341,720.00	989,047.00	4,330,767.00	-4.7%
Clerical, Technical and Office Salaries		2400	9,055,197.00	1,115,038.00	10,170,235.00	8,469,044.00	1,098,883.00	9,567,927.00	-5.9%
Other Classified Salaries		2900	6,947,453.00	2,560,846.00	9,508,299.00	5,855,415.00	1,319,559.00	7,174,974.00	-24.5%
TOTAL, CLASSIFIED SALARIES			29,092,379.00	10,926,088.00	40,018,467.00	25,505,636.00	10,983,202.00	36,488,838.00	-8.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	8,303,534.00	7,825,492.00	16,129,026.00	8,636,273.00	8,096,450.00	16,732,723.00	3.7%
PERS		3201-3202	6,520,931.00	2,751,775.00	9,272,706.00	6,684,519.00	2,942,927.00	9,627,446.00	3.8%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	2,820,472.00	1,009,158.00	3,829,630.00	2,468,534.00	998,784.00	3,467,318.00	-9.5%
Unemployment Insurance		3401-3402	7,348,222.00	2,626,195.00	9,974,417.00	8,011,557.00	3,237,156.00	11,248,713.00	12.8%
Workers' Compensation		3501-3502	116,149.00	14,135.00	130,284.00	34,276.00	12,145.00	46,421.00	-64.4%
OPEB, Allocated		3601-3602	2,884,081.00	970,883.00	3,854,964.00	1,358,855.00	481,974.00	1,840,829.00	-52.2%
OPEB, Active Employees		3701-3702	2,335,905.00	761,280.00	3,097,185.00	2,136,061.00	750,711.00	2,886,772.00	-6.8%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	402,453.00	174,887.00	577,340.00	331,957.00	126,573.00	458,530.00	-20.6%
			30,731,747.00	16,133,805.00	46,865,552.00	29,662,032.00	16,646,720.00	46,308,752.00	-1.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	5,507.00	102,372.00	107,879.00	0.00	1,403,500.00	1,403,500.00	1,201.0%
Books and Other Reference Materials		4200	1,783.00	52,229.00	54,012.00	600.00	600.00	1,200.00	-97.8%
Materials and Supplies		4300	2,387,677.00	4,655,473.00	7,043,150.00	2,058,034.00	2,419,031.00	4,477,065.00	-36.4%
Noncapitalized Equipment		4400	4,269,477.00	3,113,461.00	7,382,938.00	558,886.00	728,110.00	1,286,996.00	-82.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,664,444.00	7,923,535.00	14,587,979.00	2,617,520.00	4,551,241.00	7,168,761.00	-50.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	5,540.00	3,877,743.00	3,883,283.00	0.00	2,376,874.00	2,376,874.00	-38.8%
Travel and Conferences		5200	455,422.00	512,869.00	968,291.00	139,875.00	82,562.00	222,437.00	-77.0%
Dues and Memberships		5300	130,420.00	8,860.00	139,280.00	70,450.00	7,200.00	77,650.00	-44.2%
Insurance		5400 - 5450	1,720,100.00	0.00	1,720,100.00	1,608,386.00	0.00	1,608,386.00	-6.5%
Operations and Housekeeping Services		5500	5,072,905.00	2,214.00	5,075,119.00	5,086,900.00	2,500.00	5,089,400.00	0.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	903,379.00	1,100,909.00	2,004,288.00	346,100.00	256,000.00	602,100.00	-70.0%
Transfers of Direct Costs		5710	(600,312.00)	600,312.00	0.00	(112,379.00)	112,379.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(162,587.00)	0.00	(162,587.00)	(236,850.00)	0.00	(236,850.00)	45.7%
Professional/Consulting Services and Operating Expenditures		5800	12,414,613.00	49,874,421.00	62,289,034.00	9,057,838.00	35,367,047.00	44,424,885.00	-28.7%
Communications		5900	689,960.00	1,467,594.00	2,157,554.00	5,954,170.00	1,336,554.00	7,290,724.00	237.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,629,440.00	57,444,922.00	78,074,362.00	21,914,490.00	39,541,116.00	61,455,606.00	-21.3%
CAPITAL OUTLAY									
Land		6100	0.00	40,000.00	40,000.00	0.00	27,789.00	27,789.00	-30.5%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	932,532.00	714,415.00	1,646,947.00	0.00	902,078.00	902,078.00	-45.2%
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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment		6400	238,218.00	269,568.00	507,786.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	236,497.00	236,497.00	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			1,170,750.00	1,260,480.00	2,431,230.00	0.00	929,867.00	929,867.00	-61.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	17,128.00	0.00	17,128.00	0.00	0.00	0.00	-100.0%
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	43,350.00	0.00	43,350.00	47,657.00	0.00	47,657.00	9.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	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)			60,478.00	0.00	60,478.00	47,657.00	0.00	47,657.00	-21.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

Description	Resource Codes		Object Codes		2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
					Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs			7310		(2,698,157.00)	2,698,157.00	0.00	(5,118,967.00)	5,118,967.00	0.00	0.0%
Transfers of Indirect Costs - Interfund			7350		(938,760.00)	0.00	(938,760.00)	(890,056.00)	0.00	(890,056.00)	-5.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					(3,636,917.00)	2,698,157.00	(938,760.00)	(6,009,023.00)	5,118,967.00	(890,056.00)	-5.2%
TOTAL, EXPENDITURES					133,359,575.00	110,923,702.00	244,283,277.00	119,407,085.00	92,026,733.00	211,433,818.00	-13.4%
INTERFUND TRANSFERS											
INTERFUND TRANSFERS IN											
From: Special Reserve Fund			8912		5,994,901.00	0.00	5,994,901.00	8,500,000.00	0.00	8,500,000.00	41.8%
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		800,000.00	0.00	800,000.00	1,000,000.00	0.00	1,000,000.00	25.0%
(a) TOTAL, INTERFUND TRANSFERS IN					6,794,901.00	0.00	6,794,901.00	9,500,000.00	0.00	9,500,000.00	39.8%
INTERFUND TRANSFERS OUT											
To: Child Development Fund			7611		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund			7612		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund			7613		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund			7616		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out			7619		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT					0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES											
SOURCES											
State Apportionments											
Emergency Apportionments			8931		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds											
Proceeds from Disposal of Capital Assets			8953		0.00	0.00	0.00	6,000,000.00	0.00	6,000,000.00	New
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	6,000,000.00	0.00	6,000,000.00	New
USES											

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(41,645,909.00)	41,645,909.00	0.00	(45,097,932.00)	45,097,932.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(41,645,909.00)	41,645,909.00	0.00	(45,097,932.00)	45,097,932.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(34,851,008.00)	41,645,909.00	6,794,901.00	(29,597,932.00)	45,097,932.00	15,500,000.00	128.1%

Description			Function Codes		Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F	
						Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
A. REVENUES													
1) LCFF Sources			8010-8099	134,892,691.00	0.00	134,892,691.00	131,765,625.00	0.00	131,765,625.00	-2.3%			
2) Federal Revenue			8100-8299	0.00	20,175,802.00	20,175,802.00	0.00	9,821,774.00	9,821,774.00	-51.3%			
3) Other State Revenue			8300-8599	3,503,644.00	36,071,167.00	39,574,811.00	6,059,843.00	46,712,422.00	52,772,265.00	33.3%			
4) Other Local Revenue			8600-8799	5,088,826.00	4,282,979.00	9,371,805.00	4,176,028.00	2,242,234.00	6,418,262.00	-31.5%			
5) TOTAL, REVENUES				143,485,161.00	60,529,948.00	204,015,109.00	142,001,496.00	58,776,430.00	200,777,926.00	-1.6%			
B. EXPENDITURES (Objects 1000-7999)													
1) Instruction	1000-1999			70,583,034.00	88,453,903.00	159,036,937.00	67,317,775.00	70,941,102.00	138,258,877.00	-13.1%			
2) Instruction - Related Services	2000-2999			14,313,988.00	7,239,954.00	21,553,942.00	13,013,271.00	5,664,013.00	18,677,284.00	-13.3%			
3) Pupil Services	3000-3999			12,521,010.00	4,365,613.00	16,886,623.00	11,837,902.00	3,071,083.00	14,908,985.00	-11.7%			
4) Ancillary Services	4000-4999			818,616.00	11,585.00	830,201.00	747,792.00	1,098.00	748,890.00	-9.8%			
5) Community Services	5000-5999			0.00	0.00	0.00	0.00	0.00	0.00	0.0%			
6) Enterprise	6000-6999			0.00	0.00	0.00	0.00	0.00	0.00	0.0%			
7) General Administration	7000-7999			15,586,577.00	2,992,645.00	18,579,222.00	11,266,652.00	5,254,686.00	16,521,338.00	-11.1%			
8) Plant Services	8000-8999			19,475,872.00	7,860,002.00	27,335,874.00	15,176,036.00	7,094,751.00	22,270,787.00	-18.5%			
9) Other Outgo	9000-9999	Except 7600-7699		60,478.00	0.00	60,478.00	47,657.00	0.00	47,657.00	-21.2%			
10) TOTAL, EXPENDITURES				133,359,575.00	110,923,702.00	244,283,277.00	119,407,085.00	92,026,733.00	211,433,818.00	-13.4%			
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)													
				10,125,586.00	(50,393,754.00)	(40,268,168.00)	22,594,411.00	(33,250,303.00)	(10,655,892.00)	-73.5%			
D. OTHER FINANCING SOURCES/USES													
1) Interfund Transfers													
a) Transfers In			8900-8929	6,794,901.00	0.00	6,794,901.00	9,500,000.00	0.00	9,500,000.00	39.8%			
b) Transfers Out			7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%			
2) Other Sources/Uses													
a) Sources			8930-8979	0.00	0.00	0.00	6,000,000.00	0.00	6,000,000.00	New			
b) Uses			7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%			
3) Contributions			8980-8999	(41,645,909.00)	41,645,909.00	0.00	(45,097,932.00)	45,097,932.00	0.00	0.0%			
4) TOTAL, OTHER FINANCING SOURCES/USES				(34,851,008.00)	41,645,909.00	6,794,901.00	(29,597,932.00)	45,097,932.00	15,500,000.00	128.1%			
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)													
				(24,725,422.00)	(8,747,845.00)	(33,473,267.00)	(7,003,521.00)	11,847,629.00	4,844,108.00	-114.5%			
F. FUND BALANCE, RESERVES													
1) Beginning Fund Balance													
a) As of July 1 - Unaudited			9791	47,124,309.00	32,759,316.00	79,883,625.00	21,118,120.00	24,011,471.00	45,129,591.00	-43.5%			

Description	Function Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	(1,280,767.00)	0.00	(1,280,767.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			45,843,542.00	32,759,316.00	78,602,858.00	21,118,120.00	24,011,471.00	45,129,591.00	-42.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,843,542.00	32,759,316.00	78,602,858.00	21,118,120.00	24,011,471.00	45,129,591.00	-42.6%
2) Ending Balance, June 30 (E + F1e)			21,118,120.00	24,011,471.00	45,129,591.00	14,114,599.00	35,859,100.00	49,973,699.00	10.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	48,681.94	0.00	48,681.94	50,000.00	0.00	50,000.00	2.7%
Stores		9712	216,056.42	0.00	216,056.42	216,000.00	0.00	216,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	24,011,471.00	24,011,471.00	0.00	35,859,100.00	35,859,100.00	49.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	13,524,781.00	0.00	13,524,781.00	7,505,499.00	0.00	7,505,499.00	-44.5%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,328,600.00	0.00	7,328,600.00	6,343,100.00	0.00	6,343,100.00	-13.4%
Unassigned/Unappropriated Amount		9790	.64	0.00	.64	0.00	0.00	0.00	-100.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
2800	Expanded Learning Opportunities Program	11,052,977.00	13,847,752.00
6211	Literacy Coaches and Reading Specialists Grant Program	346,371.00	238,443.00
6266	Educator Effectiveness, FY 2021-22	1,256,350.00	0.00
6300	Lottery : Instructional Materials	716,108.00	434,829.00
6332	CA Community Schools Partnership Act - Implementation Grant	0.00	12,112,500.00
6546	Mental Health-Related Services	143,085.00	143,085.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	614,089.00	0.00
7399	LCFF Equity Multiplier	2,591,437.00	2,591,437.00
7435	Learning Recovery Emergency Block Grant	800,000.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	2,223,529.00	2,223,529.00
9010	Other Restricted Local	4,267,525.00	4,267,525.00
Total, Restricted Balance		24,011,471.00	35,859,100.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	326,729.00	326,729.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			326,729.00	326,729.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			326,729.00	326,729.00	0.0%
2) Ending Balance, June 30 (E + F1e)			326,729.00	326,729.00	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	326,729.00	326,729.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	321,591.81		
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	5,437.19		
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			327,029.00		
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	300.00		
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			300.00		
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)			326,729.00		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	326,729.00	326,729.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			326,729.00	326,729.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			326,729.00	326,729.00	0.0%
2) Ending Balance, June 30 (E + F1e)			326,729.00	326,729.00	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	326,729.00	326,729.00	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	326,729.00	326,729.00
Total, Restricted Balance		326,729.00	326,729.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	4,426,008.00	7,033,458.00	58.9%
2) Federal Revenue		8100-8299	16,737.00	0.00	-100.0%
3) Other State Revenue		8300-8599	685,099.00	740,992.00	8.2%
4) Other Local Revenue		8600-8799	119,615.00	100,000.00	-16.4%
5) TOTAL, REVENUES			5,247,459.00	7,874,450.00	50.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,644,215.00	2,612,882.00	58.9%
2) Classified Salaries		2000-2999	624,052.00	704,806.00	12.9%
3) Employee Benefits		3000-3999	1,069,189.00	1,617,808.00	51.3%
4) Books and Supplies		4000-4999	180,502.00	323,012.00	79.0%
5) Services and Other Operating Expenditures		5000-5999	1,118,406.00	1,059,558.00	-5.3%
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	231,355.00	224,692.00	-2.9%
9) TOTAL, EXPENDITURES			4,867,719.00	6,542,758.00	34.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			379,740.00	1,331,692.00	250.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	800,000.00	1,000,000.00	25.0%
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			(800,000.00)	(1,000,000.00)	25.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(420,260.00)	331,692.00	-178.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,622,832.00	1,241,412.00	-23.5%
b) Audit Adjustments		9793	38,840.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,661,672.00	1,241,412.00	-25.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,661,672.00	1,241,412.00	-25.3%
2) Ending Balance, June 30 (E + F1e)			1,241,412.00	1,573,104.00	26.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	384,453.00	424,953.00	10.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	856,959.00	1,148,151.00	34.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,375,101.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	29,770.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,051.09		
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			2,406,922.57		
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	41,431.27		
2) Due to Grantor Governments		9590	57,201.00		
3) Due to Other Funds		9610	1,607.14		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			100,239.41		
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)			2,306,683.16		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	2,682,069.00	4,302,841.00	60.4%
Education Protection Account State Aid - Current Year		8012	636,760.00	998,406.00	56.8%
State Aid - Prior Years		8019	0.00	0.00	0.0%
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	1,107,179.00	1,732,211.00	56.5%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,426,008.00	7,033,458.00	58.9%
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%
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	16,737.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			16,737.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
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	7,427.00	6,600.00	-11.1%
Lottery - Unrestricted and Instructional Materials		8560	87,902.00	134,800.00	53.4%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	300,518.00	269,900.00	-10.2%
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	66,443.00	66,443.00	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	222,809.00	263,249.00	18.2%
TOTAL, OTHER STATE REVENUE			685,099.00	740,992.00	8.2%
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	119,595.00	100,000.00	-16.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	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	0.00	0.00	0.0%
All Other Local Revenue		8699	20.00	0.00	-100.0%
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			119,615.00	100,000.00	-16.4%
TOTAL, REVENUES			5,247,459.00	7,874,450.00	50.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,487,378.00	2,455,965.00	65.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	156,837.00	156,917.00	0.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,644,215.00	2,612,882.00	58.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	156,410.00	190,108.00	21.5%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	141,612.00	188,511.00	33.1%
Other Classified Salaries		2900	326,030.00	326,187.00	0.0%
TOTAL, CLASSIFIED SALARIES			624,052.00	704,806.00	12.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	439,280.00	738,826.00	68.2%
PERS		3201-3202	129,085.00	188,965.00	46.4%
OASDI/Medicare/Alternative		3301-3302	63,089.00	87,224.00	38.3%
Health and Welfare Benefits		3401-3402	273,006.00	420,368.00	54.0%
Unemployment Insurance		3501-3502	1,406.00	1,590.00	13.1%
Workers' Compensation		3601-3602	84,054.00	63,355.00	-24.6%
OPEB, Allocated		3701-3702	67,490.00	101,279.00	50.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	11,779.00	16,201.00	37.5%
TOTAL, EMPLOYEE BENEFITS			1,069,189.00	1,617,808.00	51.3%
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	179,490.00	321,110.00	78.9%
Noncapitalized Equipment		4400	1,012.00	1,902.00	87.9%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			180,502.00	323,012.00	79.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	5,411.00	500.00	-90.8%
Travel and Conferences		5200	15,790.00	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	158,350.00	237,200.00	49.8%
Professional/Consulting Services and Operating Expenditures		5800	577,074.00	267,032.00	-53.7%
Communications		5900	361,781.00	554,826.00	53.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,118,406.00	1,059,558.00	-5.3%
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%
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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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	231,355.00	224,692.00	-2.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			231,355.00	224,692.00	-2.9%
TOTAL, EXPENDITURES			4,867,719.00	6,542,758.00	34.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	800,000.00	1,000,000.00	25.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			800,000.00	1,000,000.00	25.0%
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)			(800,000.00)	(1,000,000.00)	25.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	4,426,008.00	7,033,458.00	58.9%
2) Federal Revenue		8100-8299	16,737.00	0.00	-100.0%
3) Other State Revenue		8300-8599	685,099.00	740,992.00	8.2%
4) Other Local Revenue		8600-8799	119,615.00	100,000.00	-16.4%
5) TOTAL, REVENUES			5,247,459.00	7,874,450.00	50.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,812,342.00	5,168,024.00	35.6%
2) Instruction - Related Services	2000-2999		446,589.00	694,070.00	55.4%
3) Pupil Services	3000-3999		144,776.00	145,416.00	0.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		231,355.00	224,692.00	-2.9%
8) Plant Services	8000-8999		232,657.00	310,556.00	33.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,867,719.00	6,542,758.00	34.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			379,740.00	1,331,692.00	250.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	800,000.00	1,000,000.00	25.0%
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			(800,000.00)	(1,000,000.00)	25.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(420,260.00)	331,692.00	-178.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,622,832.00	1,241,412.00	-23.5%
b) Audit Adjustments		9793	38,840.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,661,672.00	1,241,412.00	-25.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,661,672.00	1,241,412.00	-25.3%
2) Ending Balance, June 30 (E + F1e)			1,241,412.00	1,573,104.00	26.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	384,453.00	424,953.00	10.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	856,959.00	1,148,151.00	34.0%
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
2600	Expanded Learning Opportunities Program	22,360.00	22,360.00
6300	Lottery : Instructional Materials	306,439.00	346,939.00
6546	Mental Health-Related Services	29,659.00	29,659.00
9010	Other Restricted Local	25,995.00	25,995.00
Total, Restricted Balance		384,453.00	424,953.00

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	342,482.00	273,944.00	-20.0%
3) Other State Revenue		8300-8599	2,088,372.00	2,115,026.00	1.3%
4) Other Local Revenue		8600-8799	160,750.00	120,050.00	-25.3%
5) TOTAL, REVENUES			2,591,604.00	2,509,020.00	-3.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,229,137.00	1,022,077.00	-16.8%
2) Classified Salaries		2000-2999	583,344.00	606,823.00	4.0%
3) Employee Benefits		3000-3999	801,322.00	698,613.00	-12.8%
4) Books and Supplies		4000-4999	346,230.00	62,771.00	-81.9%
5) Services and Other Operating Expenditures		5000-5999	540,001.00	179,562.00	-66.7%
6) Capital Outlay		6000-6999	55,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	152,827.00	111,094.00	-27.3%
9) TOTAL, EXPENDITURES			3,707,861.00	2,680,940.00	-27.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,116,257.00)	(171,920.00)	-84.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,116,257.00)	(171,920.00)	-84.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,394,425.00	1,306,385.00	-45.4%
b) Audit Adjustments		9793	28,217.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,422,642.00	1,306,385.00	-46.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,422,642.00	1,306,385.00	-46.1%
2) Ending Balance, June 30 (E + F1e)			1,306,385.00	1,134,465.00	-13.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	832,541.00	743,510.00	-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	473,844.00	390,955.00	-17.5%
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	2,094,423.75		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	8,654.68		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,103,078.43		
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	746.33		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			746.33		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			2,102,332.10		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	342,482.00	273,944.00	-20.0%
TOTAL, FEDERAL REVENUE			342,482.00	273,944.00	-20.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	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	1,980,053.00	2,028,168.00	2.4%
All Other State Revenue	All Other	8590	108,319.00	86,858.00	-19.8%
TOTAL, OTHER STATE REVENUE			2,088,372.00	2,115,026.00	1.3%
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	83,000.00	50,000.00	-39.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	77,250.00	70,000.00	-9.4%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	500.00	50.00	-90.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			160,750.00	120,050.00	-25.3%
TOTAL, REVENUES			2,591,604.00	2,509,020.00	-3.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	986,152.00	754,134.00	-23.5%
Certificated Pupil Support Salaries		1200	95,701.00	113,653.00	18.8%
Certificated Supervisors' and Administrators' Salaries		1300	147,284.00	154,290.00	4.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,229,137.00	1,022,077.00	-16.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	72,201.00	73,672.00	2.0%
Classified Support Salaries		2200	113,290.00	114,612.00	1.2%
Classified Supervisors' and Administrators' Salaries		2300	79,554.00	79,849.00	0.4%
Clerical, Technical and Office Salaries		2400	183,129.00	191,346.00	4.5%
Other Classified Salaries		2900	135,170.00	147,344.00	9.0%
TOTAL, CLASSIFIED SALARIES			583,344.00	606,823.00	4.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	295,805.00	236,839.00	-19.9%
PERS		3201-3202	155,401.00	162,693.00	4.7%
OASDI/Medicare/Alternative		3301-3302	59,205.00	56,259.00	-5.0%
Health and Welfare Benefits		3401-3402	161,419.00	163,630.00	1.4%
Unemployment Insurance		3501-3502	964.00	793.00	-17.7%
Workers' Compensation		3601-3602	62,111.00	31,289.00	-49.6%
OPEB, Allocated		3701-3702	47,542.00	29,694.00	-37.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	18,875.00	17,416.00	-7.7%
TOTAL, EMPLOYEE BENEFITS			801,322.00	698,613.00	-12.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	3,000.00	50.00	-98.3%
Materials and Supplies		4300	138,242.00	43,171.00	-68.8%
Noncapitalized Equipment		4400	204,988.00	19,550.00	-90.5%
TOTAL, BOOKS AND SUPPLIES			346,230.00	62,771.00	-81.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	60,895.00	8,050.00	-86.8%
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	6,000.00	50.00	-99.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,108.00	50.00	-99.2%
Professional/Consulting Services and Operating Expenditures		5800	426,998.00	156,412.00	-63.4%
Communications		5900	40,000.00	15,000.00	-62.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			540,001.00	179,562.00	-66.7%
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	55,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			55,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	152,827.00	111,094.00	-27.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			152,827.00	111,094.00	-27.3%
TOTAL, EXPENDITURES			3,707,861.00	2,680,940.00	-27.7%
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					
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	342,482.00	273,944.00	-20.0%
3) Other State Revenue		8300-8599	2,088,372.00	2,115,026.00	1.3%
4) Other Local Revenue		8600-8799	160,750.00	120,050.00	-25.3%
5) TOTAL, REVENUES			2,591,604.00	2,509,020.00	-3.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,518,019.00	1,493,844.00	-40.7%
2) Instruction - Related Services	2000-2999		649,721.00	657,376.00	1.2%
3) Pupil Services	3000-3999		137,540.00	167,957.00	22.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		152,827.00	111,094.00	-27.3%
8) Plant Services	8000-8999		249,754.00	250,669.00	0.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,707,861.00	2,680,940.00	-27.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,116,257.00)	(171,920.00)	-84.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,116,257.00)	(171,920.00)	-84.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,394,425.00	1,306,385.00	-45.4%
b) Audit Adjustments		9793	28,217.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,422,642.00	1,306,385.00	-46.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,422,642.00	1,306,385.00	-46.1%
2) Ending Balance, June 30 (E + F1e)			1,306,385.00	1,134,465.00	-13.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	832,541.00	743,510.00	-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	473,844.00	390,955.00	-17.5%
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
6391	Adult Education Program	826,784.00	737,753.00
9010	Other Restricted Local	5,757.00	5,757.00
Total, Restricted Balance		832,541.00	743,510.00

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	796,566.00	664,411.00	-16.6%
3) Other State Revenue		8300-8599	3,603,991.00	3,133,307.00	-13.1%
4) Other Local Revenue		8600-8799	107,515.00	63,286.00	-41.1%
5) TOTAL, REVENUES			4,508,072.00	3,861,004.00	-14.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,388,758.00	1,561,157.00	12.4%
2) Classified Salaries		2000-2999	877,926.00	905,933.00	3.2%
3) Employee Benefits		3000-3999	1,223,314.00	1,300,880.00	6.3%
4) Books and Supplies		4000-4999	669,769.00	244,698.00	-63.5%
5) Services and Other Operating Expenditures		5000-5999	305,546.00	115,245.00	-62.3%
6) Capital Outlay		6000-6999	335,081.00	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	262,084.00	271,168.00	3.5%
9) TOTAL, EXPENDITURES			5,062,478.00	4,399,081.00	-13.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(554,406.00)	(538,077.00)	-2.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	511,185.00	New
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	511,185.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(554,406.00)	(26,892.00)	-95.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,478,609.00	941,189.00	-36.3%
b) Audit Adjustments		9793	16,986.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,495,595.00	941,189.00	-37.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,495,595.00	941,189.00	-37.1%
2) Ending Balance, June 30 (E + F1e)			941,189.00	914,297.00	-2.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	715,037.00	715,037.00	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	226,152.00	199,260.00	-11.9%
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	2,690,818.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,690,818.77		
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	4.38		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4.38		
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)			2,690,814.39		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	796,566.00	664,411.00	-16.6%
TOTAL, FEDERAL REVENUE			796,566.00	664,411.00	-16.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	3,317,998.00	2,860,128.00	-13.8%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	285,993.00	273,179.00	-4.5%
TOTAL, OTHER STATE REVENUE			3,603,991.00	3,133,307.00	-13.1%
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	91,214.00	30,930.00	-66.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	16,301.00	32,356.00	98.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			107,515.00	63,286.00	-41.1%
TOTAL, REVENUES			4,508,072.00	3,861,004.00	-14.4%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	731,348.00	863,455.00	18.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	657,410.00	697,702.00	6.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,388,758.00	1,561,157.00	12.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	760,063.00	785,489.00	3.3%
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	117,863.00	120,444.00	2.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			877,926.00	905,933.00	3.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	324,862.00	383,751.00	18.1%
PERS		3201-3202	292,680.00	297,596.00	1.7%
OASDI/Medicare/Alternative		3301-3302	96,268.00	99,342.00	3.2%
Health and Welfare Benefits		3401-3402	308,864.00	356,520.00	15.4%
Unemployment Insurance		3501-3502	1,503.00	1,204.00	-19.9%
Workers' Compensation		3601-3602	87,152.00	47,647.00	-45.3%
OPEB, Allocated		3701-3702	68,868.00	75,220.00	9.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	43,117.00	39,600.00	-8.2%
TOTAL, EMPLOYEE BENEFITS			1,223,314.00	1,300,880.00	6.3%
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	486,054.00	223,821.00	-54.0%
Noncapitalized Equipment		4400	183,715.00	20,877.00	-88.6%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			669,769.00	244,698.00	-63.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,500.00	2,257.00	-9.7%
Dues and Memberships		5300	2,500.00	880.00	-64.8%
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	121,392.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	125.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	141,782.00	27,871.00	-80.3%
Communications		5900	37,247.00	84,237.00	126.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			305,546.00	115,245.00	-62.3%
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	335,081.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			335,081.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	262,084.00	271,168.00	3.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			262,084.00	271,168.00	3.5%
TOTAL, EXPENDITURES			5,062,478.00	4,399,081.00	-13.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	511,185.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	511,185.00	New
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	511,185.00	New

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	796,566.00	664,411.00	-16.6%
3) Other State Revenue		8300-8599	3,603,991.00	3,133,307.00	-13.1%
4) Other Local Revenue		8600-8799	107,515.00	63,286.00	-41.1%
5) TOTAL, REVENUES			4,508,072.00	3,861,004.00	-14.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,162,275.00	2,911,413.00	-7.9%
2) Instruction - Related Services	2000-2999		1,181,646.00	1,216,500.00	2.9%
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		262,084.00	271,168.00	3.5%
8) Plant Services	8000-8999		456,473.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,062,478.00	4,399,081.00	-13.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(554,406.00)	(538,077.00)	-2.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	511,185.00	New
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	511,185.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(554,406.00)	(26,892.00)	-95.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,478,609.00	941,189.00	-36.3%
b) Audit Adjustments		9793	16,986.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,495,595.00	941,189.00	-37.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,495,595.00	941,189.00	-37.1%
2) Ending Balance, June 30 (E + F1e)			941,189.00	914,297.00	-2.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	715,037.00	715,037.00	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	226,152.00	199,260.00	-11.9%
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
5059	Early Education: ARP California State Preschool Program One-time Stipend	39,398.00	39,398.00
6129	Early Education: Center-Based Reserve Account for Department of Social Services Programs	302,960.00	302,960.00
6130	Early Education: Center-Based Reserve Account	365,204.00	365,204.00
6160	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	4,694.00	4,694.00
9010	Other Restricted Local	2,781.00	2,781.00
Total, Restricted Balance		715,037.00	715,037.00

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	5,258,000.00	5,329,741.00	1.4%
3) Other State Revenue		8300-8599	2,240,000.00	2,130,000.00	-4.9%
4) Other Local Revenue		8600-8799	404,220.00	346,900.00	-14.2%
5) TOTAL, REVENUES			7,902,220.00	7,806,641.00	-1.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,968,966.00	2,639,407.00	-11.1%
3) Employee Benefits		3000-3999	1,761,554.00	1,575,040.00	-10.6%
4) Books and Supplies		4000-4999	3,576,900.00	3,172,600.00	-11.3%
5) Services and Other Operating Expenditures		5000-5999	69,012.00	75,227.00	9.0%
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	292,494.00	283,102.00	-3.2%
9) TOTAL, EXPENDITURES			8,668,926.00	7,745,376.00	-10.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(766,706.00)	61,265.00	-108.0%
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)			(766,706.00)	61,265.00	-108.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,849,427.00	3,103,425.00	-19.4%
b) Audit Adjustments		9793	20,704.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,870,131.00	3,103,425.00	-19.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,870,131.00	3,103,425.00	-19.8%
2) Ending Balance, June 30 (E + F1e)			3,103,425.00	3,164,690.00	2.0%
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	3,103,425.00	3,164,690.00	2.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,358,798.23		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	538,157.47		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,896,955.70		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1.38		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1.38		
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)			2,896,954.32		
FEDERAL REVENUE					
Child Nutrition Programs		8220	5,258,000.00	5,329,741.00	1.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,258,000.00	5,329,741.00	1.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,240,000.00	2,130,000.00	-4.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,240,000.00	2,130,000.00	-4.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	295,220.00	314,900.00	6.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	98,879.00	30,000.00	-69.7%
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	10,121.00	2,000.00	-80.2%
TOTAL, OTHER LOCAL REVENUE			404,220.00	346,900.00	-14.2%
TOTAL, REVENUES			7,902,220.00	7,806,641.00	-1.2%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,344,474.00	2,200,676.00	-6.1%
Classified Supervisors' and Administrators' Salaries		2300	312,122.00	186,663.00	-40.2%
Clerical, Technical and Office Salaries		2400	300,370.00	240,068.00	-20.1%
Other Classified Salaries		2900	12,000.00	12,000.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			2,968,966.00	2,639,407.00	-11.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	785,074.00	700,570.00	-10.8%
OASDI/Medicare/Alternative		3301-3302	215,521.00	191,803.00	-11.0%
Health and Welfare Benefits		3401-3402	476,294.00	491,106.00	3.1%
Unemployment Insurance		3501-3502	1,443.00	1,284.00	-11.0%
Workers' Compensation		3601-3602	115,100.00	51,258.00	-55.5%
OPEB, Allocated		3701-3702	90,153.00	80,927.00	-10.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	77,969.00	58,092.00	-25.5%
TOTAL, EMPLOYEE BENEFITS			1,761,554.00	1,575,040.00	-10.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	275,750.00	273,000.00	-1.0%
Noncapitalized Equipment		4400	0.00	3,500.00	New
Food		4700	3,301,150.00	2,896,100.00	-12.3%
TOTAL, BOOKS AND SUPPLIES			3,576,900.00	3,172,600.00	-11.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,758.00	8,000.00	112.9%
Dues and Memberships		5300	1,000.00	1,500.00	50.0%
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	24,000.00	26,000.00	8.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,996.00)	(400.00)	-80.0%
Professional/Consulting Services and Operating Expenditures		5800	41,750.00	38,250.00	-8.4%
Communications		5900	500.00	1,877.00	275.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			69,012.00	75,227.00	9.0%
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	292,494.00	283,102.00	-3.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			292,494.00	283,102.00	-3.2%
TOTAL, EXPENDITURES			8,668,926.00	7,745,376.00	-10.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,258,000.00	5,329,741.00	1.4%
3) Other State Revenue		8300-8599	2,240,000.00	2,130,000.00	-4.9%
4) Other Local Revenue		8600-8799	404,220.00	346,900.00	-14.2%
5) TOTAL, REVENUES			7,902,220.00	7,806,641.00	-1.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		8,376,432.00	7,462,274.00	-10.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		292,494.00	283,102.00	-3.2%
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			8,668,926.00	7,745,376.00	-10.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(766,706.00)	61,265.00	-108.0%
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)			(766,706.00)	61,265.00	-108.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,849,427.00	3,103,425.00	-19.4%
b) Audit Adjustments		9793	20,704.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,870,131.00	3,103,425.00	-19.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,870,131.00	3,103,425.00	-19.8%
2) Ending Balance, June 30 (E + F1e)			3,103,425.00	3,164,690.00	2.0%
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	3,103,425.00	3,164,690.00	2.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	2,905,132.00	2,965,407.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	198,293.00	199,283.00
Total, Restricted Balance		3,103,425.00	3,164,690.00

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	500.00	500.00	0.0%
5) TOTAL, REVENUES			500.00	500.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			500.00	500.00	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)			500.00	500.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,628.00	20,787.00	11.6%
b) Audit Adjustments		9793	1,659.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			20,287.00	20,787.00	2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,287.00	20,787.00	2.5%
2) Ending Balance, June 30 (E + F1e)			20,787.00	21,287.00	2.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	20,787.00	21,287.00	2.4%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	19,094.28		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			19,094.28		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
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)			19,094.28		
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	500.00	500.00	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			500.00	500.00	0.0%
TOTAL, REVENUES			500.00	500.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
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)					
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					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500.00	500.00	0.0%
5) TOTAL, REVENUES			500.00	500.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			500.00	500.00	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)			500.00	500.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,628.00	20,787.00	11.6%
b) Audit Adjustments		9793	1,659.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			20,287.00	20,787.00	2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,287.00	20,787.00	2.5%
2) Ending Balance, June 30 (E + F1e)			20,787.00	21,287.00	2.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	20,787.00	21,287.00	2.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	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	205,000.00	150,000.00	-26.8%
5) TOTAL, REVENUES			205,000.00	150,000.00	-26.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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)			205,000.00	150,000.00	-26.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,665,691.00	9,011,185.00	35.2%
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			(6,665,691.00)	(9,011,185.00)	35.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,460,691.00)	(8,861,185.00)	37.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,662,593.00	9,007,274.00	-42.5%
b) Audit Adjustments		9793	(194,628.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			15,467,965.00	9,007,274.00	-41.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,467,965.00	9,007,274.00	-41.8%
2) Ending Balance, June 30 (E + F1e)			9,007,274.00	146,089.00	-98.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	9,007,274.00	146,089.00	-98.4%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	15,040,269.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			15,040,269.95		
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			
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)			15,040,269.95		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	205,000.00	150,000.00	-26.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			205,000.00	150,000.00	-26.8%
TOTAL, REVENUES			205,000.00	150,000.00	-26.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	5,994,901.00	8,500,000.00	41.8%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	670,790.00	511,185.00	-23.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,665,691.00	9,011,185.00	35.2%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(6,665,691.00)	(9,011,185.00)	35.2%

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	205,000.00	150,000.00	-26.8%
5) TOTAL, REVENUES			205,000.00	150,000.00	-26.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		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)			205,000.00	150,000.00	-26.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,665,691.00	9,011,185.00	35.2%
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			(6,665,691.00)	(9,011,185.00)	35.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,460,691.00)	(8,861,185.00)	37.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,662,593.00	9,007,274.00	-42.5%
b) Audit Adjustments		9793	(194,628.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			15,467,965.00	9,007,274.00	-41.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,467,965.00	9,007,274.00	-41.8%
2) Ending Balance, June 30 (E + F1e)			9,007,274.00	146,089.00	-98.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	9,007,274.00	146,089.00	-98.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,987,749.00	1,382,000.00	-30.5%
5) TOTAL, REVENUES			1,987,749.00	1,382,000.00	-30.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	300,521.00	308,321.00	2.6%
3) Employee Benefits		3000-3999	143,905.00	103,882.00	-27.8%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	627,514.00	183,000.00	-70.8%
6) Capital Outlay		6000-6999	43,570,477.00	6,355,000.00	-85.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			44,642,417.00	6,950,203.00	-84.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(42,654,668.00)	(5,568,203.00)	-86.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	51,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			51,000,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,345,332.00	(5,568,203.00)	-166.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50,952,831.00	58,195,824.00	14.2%
b) Audit Adjustments		9793	(1,102,339.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			49,850,492.00	58,195,824.00	16.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,850,492.00	58,195,824.00	16.7%
2) Ending Balance, June 30 (E + F1e)			58,195,824.00	52,627,621.00	-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	55,971,933.00	49,783,730.00	-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	2,223,891.00	2,843,891.00	27.9%
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	79,144,705.67		
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		
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			79,144,705.67		
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)			79,144,705.67		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,987,749.00	1,382,000.00	-30.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,987,749.00	1,382,000.00	-30.5%
TOTAL, REVENUES			1,987,749.00	1,382,000.00	-30.5%
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	229,563.00	231,989.00	1.1%
Clerical, Technical and Office Salaries		2400	70,958.00	76,332.00	7.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			300,521.00	308,321.00	2.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	79,833.00	46,266.00	-42.0%
OASDI/Medicare/Alternative		3301-3302	21,703.00	22,740.00	4.8%
Health and Welfare Benefits		3401-3402	21,849.00	23,690.00	8.4%
Unemployment Insurance		3501-3502	144.00	150.00	4.2%
Workers' Compensation		3601-3602	11,360.00	5,859.00	-48.4%
OPEB, Allocated		3701-3702	9,016.00	5,177.00	-42.6%
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			143,905.00	103,882.00	-27.8%
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	627,514.00	183,000.00	-70.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			627,514.00	183,000.00	-70.8%
CAPITAL OUTLAY					
Land		6100	138,920.00	220,000.00	58.4%
Land Improvements		6170	56,997.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	43,374,560.00	6,135,000.00	-85.9%
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			43,570,477.00	6,355,000.00	-85.4%
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			44,642,417.00	6,950,203.00	-84.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	51,000,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			51,000,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			51,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,987,749.00	1,382,000.00	-30.5%
5) TOTAL, REVENUES			1,987,749.00	1,382,000.00	-30.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		44,192,370.00	6,950,203.00	-84.3%
9) Other Outgo	9000-9999	Except 7600-7699	450,047.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			44,642,417.00	6,950,203.00	-84.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(42,654,668.00)	(5,568,203.00)	-86.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	51,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			51,000,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,345,332.00	(5,568,203.00)	-166.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50,952,831.00	58,195,824.00	14.2%
b) Audit Adjustments		9793	(1,102,339.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			49,850,492.00	58,195,824.00	16.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,850,492.00	58,195,824.00	16.7%
2) Ending Balance, June 30 (E + F1e)			58,195,824.00	52,627,621.00	-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	55,971,933.00	49,783,730.00	-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	2,223,891.00	2,843,891.00	27.9%
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	55,971,933.00	49,783,730.00
Total, Restricted Balance		55,971,933.00	49,783,730.00

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	210,000.00	230,000.00	9.5%
5) TOTAL, REVENUES			210,000.00	230,000.00	9.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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)			210,000.00	230,000.00	9.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			210,000.00	230,000.00	9.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,059,641.00	3,297,755.00	7.8%
b) Audit Adjustments		9793	28,114.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,087,755.00	3,297,755.00	6.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,087,755.00	3,297,755.00	6.8%
2) Ending Balance, June 30 (E + F1e)			3,297,755.00	3,527,755.00	7.0%
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	2,708,197.00	2,808,197.00	3.7%
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	589,558.00	719,558.00	22.1%
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	3,211,630.36		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	130,744.05		
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			3,342,374.41		
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)			3,342,374.41		
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	110,000.00	130,000.00	18.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	100,000.00	100,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			210,000.00	230,000.00	9.5%
TOTAL, REVENUES			210,000.00	230,000.00	9.5%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	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					
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					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	210,000.00	230,000.00	9.5%
5) TOTAL, REVENUES			210,000.00	230,000.00	9.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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)			210,000.00	230,000.00	9.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			210,000.00	230,000.00	9.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,059,641.00	3,297,755.00	7.8%
b) Audit Adjustments		9793	28,114.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,087,755.00	3,297,755.00	6.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,087,755.00	3,297,755.00	6.8%
2) Ending Balance, June 30 (E + F1e)			3,297,755.00	3,527,755.00	7.0%
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	2,708,197.00	2,808,197.00	3.7%
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	589,558.00	719,558.00	22.1%
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	2,708,197.00	2,808,197.00
Total, Restricted Balance		2,708,197.00	2,808,197.00

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	5.00	5.00	0.0%
5) TOTAL, REVENUES			5.00	5.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5.00	5.00	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)			5.00	5.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	130.00	135.00	3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			130.00	135.00	3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			130.00	135.00	3.8%
2) Ending Balance, June 30 (E + F1e)			135.00	140.00	3.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	135.00	140.00	3.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	136.53		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	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			136.53		
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)			136.53		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
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	5.00	5.00	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			5.00	5.00	0.0%
TOTAL, REVENUES			5.00	5.00	0.0%
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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
(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	5.00	5.00	0.0%
5) TOTAL, REVENUES			5.00	5.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			5.00	5.00	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)			5.00	5.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	130.00	135.00	3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			130.00	135.00	3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			130.00	135.00	3.8%
2) Ending Balance, June 30 (E + F1e)			135.00	140.00	3.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	135.00	140.00	3.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,617,860.00	110,000.00	-99.1%
5) TOTAL, REVENUES			11,617,860.00	110,000.00	-99.1%
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)			11,617,860.00	110,000.00	-99.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,617,860.00	110,000.00	-99.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	359,264.00	11,981,752.00	3,235.1%
b) Audit Adjustments		9793	4,628.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			363,892.00	11,981,752.00	3,192.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			363,892.00	11,981,752.00	3,192.7%
2) Ending Balance, June 30 (E + F1e)			11,981,752.00	12,091,752.00	0.9%
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	292,132.00	292,132.00	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	11,689,620.00	11,799,620.00	0.9%
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	11,979,151.84		
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			11,979,151.84		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			11,979,151.84		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	110,000.00	110,000.00	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	11,507,860.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,617,860.00	110,000.00	-99.1%
TOTAL, REVENUES			11,617,860.00	110,000.00	-99.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,617,860.00	110,000.00	-99.1%
5) TOTAL, REVENUES			11,617,860.00	110,000.00	-99.1%
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)			11,617,860.00	110,000.00	-99.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,617,860.00	110,000.00	-99.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	359,264.00	11,981,752.00	3,235.1%
b) Audit Adjustments		9793	4,628.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			363,892.00	11,981,752.00	3,192.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			363,892.00	11,981,752.00	3,192.7%
2) Ending Balance, June 30 (E + F1e)			11,981,752.00	12,091,752.00	0.9%
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	292,132.00	292,132.00	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	11,689,620.00	11,799,620.00	0.9%
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
7810	Other Restricted State	292,132.00	292,132.00
Total, Restricted Balance		292,132.00	292,132.00

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	19,000.00	20,000.00	5.3%
5) TOTAL, REVENUES			19,000.00	20,000.00	5.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	50,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			50,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(31,000.00)	20,000.00	-164.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(31,000.00)	20,000.00	-164.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	529,506.00	500,218.00	-5.5%
b) Audit Adjustments		9793	1,712.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			531,218.00	500,218.00	-5.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			531,218.00	500,218.00	-5.8%
2) Ending Balance, June 30 (E + F1e)			500,218.00	520,218.00	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	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	500,218.00	520,218.00	4.0%
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	500,710.77		
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			500,710.77		
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)			500,710.77		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	19,000.00	20,000.00	5.3%
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			19,000.00	20,000.00	5.3%
TOTAL, REVENUES			19,000.00	20,000.00	5.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	50,000.00	0.00	-100.0%
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			50,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			50,000.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,000.00	20,000.00	5.3%
5) TOTAL, REVENUES			19,000.00	20,000.00	5.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		50,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			50,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(31,000.00)	20,000.00	-164.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(31,000.00)	20,000.00	-164.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	529,506.00	500,218.00	-5.5%
b) Audit Adjustments		9793	1,712.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			531,218.00	500,218.00	-5.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			531,218.00	500,218.00	-5.8%
2) Ending Balance, June 30 (E + F1e)			500,218.00	520,218.00	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	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	500,218.00	520,218.00	4.0%
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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,268,447.00	685,360.00	-83.9%
5) TOTAL, REVENUES			4,268,447.00	685,360.00	-83.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	24,616.00	8,000.00	-67.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			24,616.00	8,000.00	-67.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,243,831.00	677,360.00	-84.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,638,674.00	2,514,972.00	-4.7%
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			(2,638,674.00)	(2,514,972.00)	-4.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,605,157.00	(1,837,612.00)	-214.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,074,700.00	15,831,535.00	12.5%
b) Audit Adjustments		9793	151,678.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			14,226,378.00	15,831,535.00	11.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,226,378.00	15,831,535.00	11.3%
2) Ending Balance, June 30 (E + F1e)			15,831,535.00	13,993,923.00	-11.6%
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	15,831,535.00	13,993,923.00	-11.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	15,318,748.40		
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			15,318,748.40		
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)			15,318,748.40		
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					
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	3,767,697.00	285,360.00	-92.4%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	500,750.00	400,000.00	-20.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,268,447.00	685,360.00	-83.9%
TOTAL, REVENUES			4,268,447.00	685,360.00	-83.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	24,616.00	8,000.00	-67.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,616.00	8,000.00	-67.5%
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%
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					
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			24,616.00	8,000.00	-67.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,638,674.00	2,514,972.00	-4.7%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			2,638,674.00	2,514,972.00	-4.7%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	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)			(2,638,674.00)	(2,514,972.00)	-4.7%

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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,268,447.00	685,360.00	-83.9%
5) TOTAL, REVENUES			4,268,447.00	685,360.00	-83.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		22,646.00	8,000.00	-64.7%
9) Other Outgo	9000-9999	Except 7600-7699	1,970.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			24,616.00	8,000.00	-67.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			4,243,831.00	677,360.00	-84.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,638,674.00	2,514,972.00	-4.7%
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			(2,638,674.00)	(2,514,972.00)	-4.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,605,157.00	(1,837,612.00)	-214.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,074,700.00	15,831,535.00	12.5%
b) Audit Adjustments		9793	151,678.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			14,226,378.00	15,831,535.00	11.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,226,378.00	15,831,535.00	11.3%
2) Ending Balance, June 30 (E + F1e)			15,831,535.00	13,993,923.00	-11.6%
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	15,831,535.00	13,993,923.00	-11.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	15,831,535.00	13,993,923.00
Total, Restricted Balance		15,831,535.00	13,993,923.00

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	67,247.00	50,500.00	-24.9%
4) Other Local Revenue		8600-8799	12,553,880.00	9,524,255.00	-24.1%
5) TOTAL, REVENUES			12,621,127.00	9,574,755.00	-24.1%
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	10,681,783.00	14,177,935.00	32.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,681,783.00	14,177,935.00	32.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,939,344.00	(4,603,180.00)	-337.4%
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	1,161,732.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,161,732.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,101,076.00	(4,603,180.00)	-248.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,179,914.00	13,470,056.00	32.3%
b) Audit Adjustments		9793	189,066.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			10,368,980.00	13,470,056.00	29.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,368,980.00	13,470,056.00	29.9%
2) Ending Balance, June 30 (E + F1e)			13,470,056.00	8,866,876.00	-34.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13,470,056.00	8,866,876.00	-34.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,452,068.91		
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			13,452,068.91		
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)			13,452,068.91		
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	67,247.00	50,500.00	-24.9%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			67,247.00	50,500.00	-24.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	11,529,268.00	8,872,000.00	-23.0%
Unsecured Roll		8612	233,045.00	210,000.00	-9.9%
Prior Years' Taxes		8613	178,942.00	255.00	-99.9%
Supplemental Taxes		8614	360,825.00	325,000.00	-9.9%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	251,800.00	117,000.00	-53.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,553,880.00	9,524,255.00	-24.1%
TOTAL, REVENUES			12,621,127.00	9,574,755.00	-24.1%
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	3,283.00	2,200.00	-33.0%
Debt Service - Interest		7438	5,153,500.00	6,730,735.00	30.6%
Other Debt Service - Principal		7439	5,525,000.00	7,445,000.00	34.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,681,783.00	14,177,935.00	32.7%
TOTAL, EXPENDITURES			10,681,783.00	14,177,935.00	32.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	1,161,732.00	0.00	-100.0%
(c) TOTAL, SOURCES			1,161,732.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,161,732.00	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	67,247.00	50,500.00	-24.9%
4) Other Local Revenue		8600-8799	12,553,880.00	9,524,255.00	-24.1%
5) TOTAL, REVENUES			12,621,127.00	9,574,755.00	-24.1%
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	10,681,783.00	14,177,935.00	32.7%
10) TOTAL, EXPENDITURES			10,681,783.00	14,177,935.00	32.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,939,344.00	(4,603,180.00)	-337.4%
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	1,161,732.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,161,732.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,101,076.00	(4,603,180.00)	-248.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,179,914.00	13,470,056.00	32.3%
b) Audit Adjustments		9793	189,066.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			10,368,980.00	13,470,056.00	29.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,368,980.00	13,470,056.00	29.9%
2) Ending Balance, June 30 (E + F1e)			13,470,056.00	8,866,876.00	-34.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13,470,056.00	8,866,876.00	-34.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	13,470,056.00	8,866,876.00
Total, Restricted Balance		13,470,056.00	8,866,876.00

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	18,000.00	20,000.00	11.1%
5) TOTAL, REVENUES			18,000.00	20,000.00	11.1%
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	2,638,674.00	2,514,972.00	-4.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,638,674.00	2,514,972.00	-4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,620,674.00)	(2,494,972.00)	-4.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,638,674.00	2,514,972.00	-4.7%
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			2,638,674.00	2,514,972.00	-4.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,000.00	20,000.00	11.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	126,904.00	146,356.00	15.3%
b) Audit Adjustments		9793	1,452.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			128,356.00	146,356.00	14.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			128,356.00	146,356.00	14.0%
2) Ending Balance, June 30 (E + F1e)			146,356.00	166,356.00	13.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	23,484.00	23,484.00	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	122,872.00	142,872.00	16.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	122,139.32		
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			122,139.32		
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)			122,139.32		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	18,000.00	20,000.00	11.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,000.00	20,000.00	11.1%
TOTAL, REVENUES			18,000.00	20,000.00	11.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	97,148.00	36,659.00	-62.3%
Other Debt Service - Principal		7439	2,541,526.00	2,478,313.00	-2.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,638,674.00	2,514,972.00	-4.7%
TOTAL, EXPENDITURES			2,638,674.00	2,514,972.00	-4.7%
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	2,638,674.00	2,514,972.00	-4.7%
(a) TOTAL, INTERFUND TRANSFERS IN			2,638,674.00	2,514,972.00	-4.7%
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%
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)			2,638,674.00	2,514,972.00	-4.7%

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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,000.00	20,000.00	11.1%
5) TOTAL, REVENUES			18,000.00	20,000.00	11.1%
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	2,638,674.00	2,514,972.00	-4.7%
10) TOTAL, EXPENDITURES			2,638,674.00	2,514,972.00	-4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(2,620,674.00)	(2,494,972.00)	-4.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,638,674.00	2,514,972.00	-4.7%
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			2,638,674.00	2,514,972.00	-4.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,000.00	20,000.00	11.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	126,904.00	146,356.00	15.3%
b) Audit Adjustments		9793	1,452.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			128,356.00	146,356.00	14.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			128,356.00	146,356.00	14.0%
2) Ending Balance, June 30 (E + F1e)			146,356.00	166,356.00	13.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	23,484.00	23,484.00	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	122,872.00	142,872.00	16.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	23,484.00	23,484.00
Total, Restricted Balance		23,484.00	23,484.00

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	89,800.00	90,000.00	0.2%
5) TOTAL, REVENUES			89,800.00	90,000.00	0.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	670,790.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			670,790.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(580,990.00)	90,000.00	-115.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	670,790.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			670,790.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			89,800.00	90,000.00	0.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,750,856.00	2,873,551.00	4.5%
b) Audit Adjustments		9793	32,895.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,783,751.00	2,873,551.00	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,783,751.00	2,873,551.00	3.2%
2) Ending Balance, June 30 (E + F1e)			2,873,551.00	2,963,551.00	3.1%
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	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	2,873,551.00	2,963,551.00	3.1%
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	2,879,052.51		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	3,149.53		
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			2,882,202.04		
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)			2,882,202.04		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	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	89,800.00	90,000.00	0.2%
TOTAL, OTHER LOCAL REVENUE			89,800.00	90,000.00	0.2%
TOTAL, REVENUES			89,800.00	90,000.00	0.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	9,913.00	0.00	-100.0%
Other Debt Service - Principal		7439	660,877.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			670,790.00	0.00	-100.0%
TOTAL, EXPENDITURES			670,790.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	670,790.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			670,790.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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)			670,790.00	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	89,800.00	90,000.00	0.2%
5) TOTAL, REVENUES			89,800.00	90,000.00	0.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	670,790.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			670,790.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(580,990.00)	90,000.00	-115.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	670,790.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			670,790.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			89,800.00	90,000.00	0.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,750,856.00	2,873,551.00	4.5%
b) Audit Adjustments		9793	32,895.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,783,751.00	2,873,551.00	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,783,751.00	2,873,551.00	3.2%
2) Ending Balance, June 30 (E + F1e)			2,873,551.00	2,963,551.00	3.1%
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	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	2,873,551.00	2,963,551.00	3.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	393,000.00	390,000.00	-0.8%
5) TOTAL, REVENUES			393,000.00	390,000.00	-0.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	909,375.00	860,000.00	-5.4%
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			909,375.00	860,000.00	-5.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(516,375.00)	(470,000.00)	-9.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(516,375.00)	(470,000.00)	-9.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	875,305.00	505,929.00	-42.2%
b) Audit Adjustments		9793	146,999.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,022,304.00	505,929.00	-50.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,022,304.00	505,929.00	-50.5%
2) Ending Net Position, June 30 (E + F1e)			505,929.00	35,929.00	-92.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	505,929.00	35,929.00	-92.9%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	833,237.01		
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	7,770.39		
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	120,833.57		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			961,840.97		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	363,000.00		
7) TOTAL, LIABILITIES			363,000.00		
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)			598,840.97		
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	33,000.00	30,000.00	-9.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	360,000.00	360,000.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			393,000.00	390,000.00	-0.8%
TOTAL, REVENUES			393,000.00	390,000.00	-0.8%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	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	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	909,375.00	860,000.00	-5.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			909,375.00	860,000.00	-5.4%
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			909,375.00	860,000.00	-5.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	393,000.00	390,000.00	-0.8%
5) TOTAL, REVENUES			393,000.00	390,000.00	-0.8%
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		909,375.00	860,000.00	-5.4%
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			909,375.00	860,000.00	-5.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(516,375.00)	(470,000.00)	-9.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(516,375.00)	(470,000.00)	-9.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	875,305.00	505,929.00	-42.2%
b) Audit Adjustments		9793	146,999.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,022,304.00	505,929.00	-50.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,022,304.00	505,929.00	-50.5%
2) Ending Net Position, June 30 (E + F1e)			505,929.00	35,929.00	-92.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	505,929.00	35,929.00	-92.9%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,100,000.00	2,300,000.00	-25.8%
5) TOTAL, REVENUES			3,100,000.00	2,300,000.00	-25.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,850,000.00	1,428,386.00	-22.8%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,850,000.00	1,428,386.00	-22.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,250,000.00	871,614.00	-30.3%
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 NET POSITION (C + D4)			1,250,000.00	871,614.00	-30.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,573,392.00	8,902,141.00	17.5%
b) Audit Adjustments		9793	78,749.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			7,652,141.00	8,902,141.00	16.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,652,141.00	8,902,141.00	16.3%
2) Ending Net Position, June 30 (E + F1e)			8,902,141.00	9,773,755.00	9.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	8,902,141.00	9,773,755.00	9.8%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,886,076.31		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,548.59		
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	586,447.76		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		9400			
11) TOTAL, ASSETS			9,475,072.66		
H. DEFERRED OUTFLOWS OF RESOURCES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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	458,381.12		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
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			458,381.12		
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)			9,016,691.54		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	300,000.00	300,000.00	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	2,800,000.00	2,000,000.00	-28.6%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,100,000.00	2,300,000.00	-25.8%
TOTAL, REVENUES			3,100,000.00	2,300,000.00	-25.8%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	1,850,000.00	1,428,386.00	-22.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,850,000.00	1,428,386.00	-22.8%
TOTAL, EXPENSES			1,850,000.00	1,428,386.00	-22.8%
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%
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%
(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 + 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	3,100,000.00	2,300,000.00	-25.8%
5) TOTAL, REVENUES			3,100,000.00	2,300,000.00	-25.8%
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		1,850,000.00	1,428,386.00	-22.8%
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			1,850,000.00	1,428,386.00	-22.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,250,000.00	871,614.00	-30.3%
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 NET POSITION (C + D4)			1,250,000.00	871,614.00	-30.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,573,392.00	8,902,141.00	17.5%
b) Audit Adjustments		9793	78,749.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			7,652,141.00	8,902,141.00	16.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,652,141.00	8,902,141.00	16.3%
2) Ending Net Position, June 30 (E + F1e)			8,902,141.00	9,773,755.00	9.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	8,902,141.00	9,773,755.00	9.8%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,010.00	21,030.00	-29.9%
5) TOTAL, REVENUES			30,010.00	21,030.00	-29.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	23,226.00	25,500.00	9.8%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			23,226.00	25,500.00	9.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,784.00	(4,470.00)	-165.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			6,784.00	(4,470.00)	-165.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	174,332.00	181,117.00	3.9%
b) Audit Adjustments		9793	1.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			174,333.00	181,117.00	3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			174,333.00	181,117.00	3.9%
2) Ending Net Position, June 30 (E + F1e)			181,117.00	176,647.00	-2.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	181,117.00	176,647.00	-2.5%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	772.41		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	167,723.45		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			168,495.86		
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	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			168,495.86		
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	1,010.00	1,030.00	2.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	29,000.00	20,000.00	-31.0%
TOTAL, OTHER LOCAL REVENUE			30,010.00	21,030.00	-29.9%
TOTAL, REVENUES			30,010.00	21,030.00	-29.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	23,226.00	25,500.00	9.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			23,226.00	25,500.00	9.8%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			23,226.00	25,500.00	9.8%
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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,010.00	21,030.00	-29.9%
5) TOTAL, REVENUES			30,010.00	21,030.00	-29.9%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		23,226.00	25,500.00	9.8%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			23,226.00	25,500.00	9.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,784.00	(4,470.00)	-165.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			6,784.00	(4,470.00)	-165.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	174,332.00	181,117.00	3.9%
b) Audit Adjustments		9793	1.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			174,333.00	181,117.00	3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			174,333.00	181,117.00	3.9%
2) Ending Net Position, June 30 (E + F1e)			181,117.00	176,647.00	-2.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	181,117.00	176,647.00	-2.5%

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

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	8,318.12	8,235.00	8,593.54	7,672.98	7,596.00	8,191.61
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)	8,318.12	8,235.00	8,593.54	7,672.98	7,596.00	8,191.61
5. District Funded County Program ADA						
a. County Community Schools	1.96	1.96	1.96	1.96	1.96	1.96
b. Special Education-Special Day Class	.77	.77	.77	.77	.77	.77
c. Special Education-NPS/LCI				0.00		
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)	2.73	2.73	2.73	2.73	2.73	2.73
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	8,320.85	8,237.73	8,596.27	7,675.71	7,598.73	8,194.34
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	322.38	322.38	322.38	494.11	494.11	494.11
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)	322.38	322.38	322.38	494.11	494.11	494.11
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	322.38	322.38	322.38	494.11	494.11	494.11

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			49,184,883.00	67,881,742.00	60,458,442.00	56,502,823.00	68,519,255.00	57,497,061.00	56,753,412.00	51,406,418.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010- 8019		4,250,941.00	4,250,941.00	11,861,071.00	7,651,696.00	7,651,696.00	11,861,071.00	7,651,696.00	7,651,696.00
Property Taxes	8020- 8079							21,025,300.00	64,100.00	
Miscellaneous Funds	8080- 8099			(607,800.00)	(1,215,600.00)	(810,400.00)	(810,400.00)	(810,400.00)	(810,400.00)	(810,400.00)
Federal Revenue	8100- 8299				14,500.00	574,500.00		2,207,300.00	24,400.00	
Other State Revenue	8300- 8599		1,735,500.00	1,255,800.00	2,258,100.00	2,420,400.00	2,252,700.00	475,100.00	5,039,300.00	2,770,300.00
Other Local Revenue	8600- 8799		78,000.00	627,300.00	241,000.00	1,036,500.00	772,200.00	84,200.00	1,374,700.00	60,200.00
Interfund Transfers In	8900- 8929					8,500,000.00				
All Other Financing Sources	8930- 8979									
TOTAL RECEIPTS			6,064,441.00	5,526,241.00	13,159,071.00	19,372,696.00	9,866,196.00	34,842,571.00	13,343,796.00	9,671,796.00
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999		525,000.00	3,045,400.00	5,543,000.00	5,543,000.00	5,543,000.00	5,543,000.00	5,543,000.00	5,543,000.00
Classified Salaries	2000- 2999		1,589,300.00	3,101,000.00	3,144,000.00	3,144,000.00	3,144,000.00	3,144,000.00	3,144,000.00	3,144,000.00
Employee Benefits	3000- 3999		1,015,500.00	2,727,400.00	3,673,200.00	3,673,200.00	3,673,200.00	3,673,200.00	3,673,200.00	3,673,200.00
Books and Supplies	4000- 4999		19,000.00	257,300.00	612,300.00	498,900.00	840,700.00	454,100.00	554,200.00	633,100.00
Services	5000- 5999		966,200.00	3,434,200.00	4,220,300.00	2,837,500.00	7,683,200.00	5,629,300.00	5,943,600.00	2,366,827.00
Capital Outlay	6000- 6999			929,867.00						
Other Outgo	7000- 7499		2,380.00	2,380.00	4,290.00	4,290.00	4,290.00	4,290.00	4,290.00	4,290.00
Interfund Transfers Out	7600- 7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630- 7699		4,117,380.00	13,497,547.00	17,197,090.00	15,700,890.00	20,888,390.00	18,447,890.00	18,862,290.00	15,364,417.00
TOTAL DISBURSEMENTS										
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111- 9199	50,000.00								
Accounts Receivable	9200- 9299	13,618,578.00	331,198.00	5,461,902.00	82,400.00	6,628,600.00			171,500.00	
Due From Other Funds	9310	1,716,026.00				1,716,026.00				
Stores	9320	216,000.00								
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		15,600,604.00	331,198.00	5,461,902.00	82,400.00	8,344,626.00	0.00	0.00	171,500.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500- 9599	19,655,896.00	14,742,000.00	4,913,896.00						
Due To Other Funds	9610									
Current Loans	9640		(31,160,600.00)					17,138,330.00		
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		19,655,896.00	(16,418,600.00)	4,913,896.00	0.00	0.00	0.00	17,138,330.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(4,055,292.00)	16,749,798.00	548,006.00	82,400.00	8,344,626.00	0.00	(17,138,330.00)	171,500.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			18,696,859.00	(7,423,300.00)	(3,955,619.00)	12,016,432.00	(11,022,194.00)	(743,649.00)	(5,346,994.00)	(5,692,621.00)
F. ENDING CASH (A + E)			67,881,742.00	60,458,442.00	56,502,823.00	68,519,255.00	57,497,061.00	56,753,412.00	51,406,418.00	45,713,797.00
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		45,713,797.00	41,519,608.00	35,591,644.00	27,913,750.00				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	11,861,071.00	7,651,696.00	7,651,696.00	9,311,071.00	2,550,000.00		101,856,342.00	101,856,342.00
Property Taxes	8020-8079		16,558,000.00	267,500.00	2,124,371.00			40,039,271.00	40,039,271.00
Miscellaneous Funds	8080-8099	(1,418,200.00)	(709,100.00)	(709,100.00)	(709,100.00)	(709,088.00)		(10,129,988.00)	(10,129,988.00)
Federal Revenue	8100-8299	954,400.00	50,000.00			5,996,674.00		9,821,774.00	9,821,774.00
Other State Revenue	8300-8599	2,665,700.00	4,723,000.00	2,665,700.00	1,678,200.00	17,402,435.00	5,430,030.00	52,772,265.00	52,772,265.00
Other Local Revenue	8600-8799	95,000.00	439,400.00	23,000.00	496,500.00	1,090,262.00		6,418,262.00	6,418,262.00
Interfund Transfers In	8900-8929					1,000,000.00		9,500,000.00	9,500,000.00
All Other Financing Sources	8930-8979					6,000,000.00		6,000,000.00	6,000,000.00
TOTAL RECEIPTS		14,157,971.00	28,712,996.00	9,898,796.00	12,901,042.00	33,330,283.00	5,430,030.00	216,277,926.00	216,277,926.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,543,000.00	5,543,000.00	5,543,000.00	5,543,000.00	923,993.00		59,924,393.00	59,924,393.00
Classified Salaries	2000-2999	3,144,000.00	3,144,000.00	3,144,000.00	3,144,000.00	358,538.00		36,488,838.00	36,488,838.00
Employee Benefits	3000-3999	3,673,200.00	3,673,200.00	3,673,200.00	3,673,200.00	403,822.00	5,430,030.00	46,308,752.00	46,308,752.00
Books and Supplies	4000-4999	519,900.00	488,600.00	741,400.00	612,900.00	936,361.00		7,168,761.00	7,168,761.00
Services	5000-5999	5,467,770.00	7,765,600.00	4,470,800.00	6,781,800.00	3,888,509.00		61,455,606.00	61,455,606.00
Capital Outlay	6000-6999							929,867.00	929,867.00
Other Outgo	7000-7499	4,290.00	4,290.00	4,290.00	4,290.00	(890,059.00)		(842,399.00)	(842,399.00)
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		18,352,160.00	20,618,690.00	17,576,690.00	19,759,190.00	5,621,164.00	5,430,030.00	211,433,818.00	211,433,818.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199						50,000.00	50,000.00	
Accounts Receivable	9200-9299				942,978.00			13,618,578.00	
Due From Other Funds	9310							1,716,026.00	
Stores	9320						216,000.00	216,000.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	942,978.00	0.00	266,000.00	15,600,604.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							19,655,896.00	
Due To Other Funds	9610							0.00	
Current Loans	9640		14,022,270.00					0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	14,022,270.00	0.00	0.00	0.00	0.00	19,655,896.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	(14,022,270.00)	0.00	942,978.00	0.00	266,000.00	(4,055,292.00)	
E. NET INCREASE/DECREASE (B - C + D)		(4,194,189.00)	(5,927,964.00)	(7,677,894.00)	(5,915,170.00)	27,709,119.00	266,000.00	788,816.00	4,844,108.00
F. ENDING CASH (A + E)		41,519,608.00	35,591,644.00	27,913,750.00	21,998,580.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								49,973,699.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:										
A. BEGINNING CASH	JUNE		21,998,580.00	54,020,242.00	54,874,474.00	50,549,822.00	49,946,235.00	38,409,348.00	37,261,847.00	31,338,760.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		4,238,657.00	4,238,657.00	11,834,798.00	7,629,583.00	7,629,583.00	11,834,799.00	7,629,583.00	7,629,583.00
Property Taxes	8020-8079							21,025,300.00	64,100.00	
Miscellaneous Funds	8080-8099			(616,760.00)	(1,233,540.00)	(822,360.00)	(822,360.00)	(822,360.00)	(822,360.00)	(822,360.00)
Federal Revenue	8100-8299				14,500.00	574,500.00		2,207,300.00	24,400.00	
Other State Revenue	8300-8599		1,724,600.00	1,248,000.00	2,244,000.00	2,405,200.00	2,238,700.00	472,100.00	5,007,700.00	2,753,000.00
Other Local Revenue	8600-8799		72,000.00	579,000.00	222,500.00	956,600.00	712,700.00	77,700.00	1,268,700.00	55,600.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			6,035,257.00	5,448,897.00	13,082,258.00	10,743,523.00	9,758,623.00	34,794,839.00	13,172,123.00	9,615,823.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		531,400.00	3,081,900.00	5,609,500.00	5,609,500.00	5,609,500.00	5,609,500.00	5,609,500.00	5,609,500.00
Classified Salaries	2000-2999		1,609,900.00	3,141,400.00	3,184,700.00	3,184,700.00	3,184,700.00	3,184,700.00	3,184,700.00	3,184,700.00
Employee Benefits	3000-3999		1,025,600.00	2,754,300.00	3,709,500.00	3,709,500.00	3,709,500.00	3,709,500.00	3,709,500.00	3,709,500.00
Books and Supplies	4000-4999		17,700.00	226,300.00	538,600.00	438,800.00	739,500.00	399,400.00	487,400.00	556,900.00
Services	5000-5999		1,012,000.00	3,597,200.00	4,420,700.00	2,972,200.00	8,047,900.00	5,896,500.00	6,225,700.00	2,479,200.00
Capital Outlay	6000-6999									
Other Outgo	7000-7499		2,454.00	2,454.00	4,410.00	4,410.00	4,410.00	4,410.00	4,410.00	4,410.00
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		4,199,054.00	12,803,554.00	17,467,410.00	15,919,110.00	21,295,510.00	18,804,010.00	19,221,210.00	15,544,210.00
TOTAL DISBURSEMENTS										
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	50,000.00								
Accounts Receivable	9200-9299	33,039,371.00	2,550,000.00	10,014,000.00	60,500.00	4,572,000.00			126,000.00	
Due From Other Funds	9310	1,890,059.00	1,890,059.00							
Stores	9320	216,000.00								
Prepaid Expenditures	9330									
Other Current Assets	9340		0.00							
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		35,195,430.00	4,440,059.00	10,014,000.00	60,500.00	4,572,000.00	0.00	0.00	126,000.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	7,220,311.00	5,415,200.00	1,805,111.00			0.00			
Due To Other Funds	9610									
Current Loans	9640		(31,160,600.00)					17,138,330.00		
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		7,220,311.00	(25,745,400.00)	1,805,111.00	0.00	0.00	0.00	17,138,330.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		27,975,119.00	30,185,459.00	8,208,889.00	60,500.00	4,572,000.00	0.00	(17,138,330.00)	126,000.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			32,021,662.00	854,232.00	(4,324,652.00)	(603,587.00)	(11,536,887.00)	(1,147,501.00)	(5,923,087.00)	(5,928,387.00)
F. ENDING CASH (A + E)			54,020,242.00	54,874,474.00	50,549,822.00	49,946,235.00	38,409,348.00	37,261,847.00	31,338,760.00	25,410,373.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:									
A. BEGINNING CASH	JUNE	25,410,373.00	20,804,421.00	14,327,064.00	6,331,677.00				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	11,834,798.00	7,629,583.00	7,629,583.00	11,834,798.00	0.00		101,594,005.00	101,594,005.00
Property Taxes	8020-8079		16,558,000.00	267,500.00	2,124,371.00			40,039,271.00	40,039,271.00
Miscellaneous Funds	8080-8099	(1,439,140.00)	(719,560.00)	(719,560.00)	(719,560.00)	(719,560.00)		(10,279,480.00)	(10,279,480.00)
Federal Revenue	8100-8299	954,400.00	50,000.00			5,996,674.00		9,821,774.00	9,821,774.00
Other State Revenue	8300-8599	2,649,000.00	4,693,400.00	2,649,000.00	1,667,700.00	2,925,282.00	5,430,030.00	38,107,712.00	38,107,712.00
Other Local Revenue	8600-8799	87,700.00	405,500.00	21,200.00	458,200.00	1,005,862.00	0.00	5,923,262.00	5,923,262.00
Interfund Transfers In	8900-8929					8,300,000.00		8,300,000.00	8,300,000.00
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		14,086,758.00	28,616,923.00	9,847,723.00	15,365,509.00	17,508,258.00	5,430,030.00	193,506,544.00	193,506,544.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,609,500.00	5,609,500.00	5,609,500.00	5,609,500.00	935,185.00		60,643,485.00	60,643,485.00
Classified Salaries	2000-2999	3,184,700.00	3,184,700.00	3,184,700.00	3,184,700.00	364,893.00		36,963,193.00	36,963,193.00
Employee Benefits	3000-3999	3,709,500.00	3,709,500.00	3,709,500.00	3,709,500.00	407,399.00	5,430,030.00	46,712,329.00	46,712,329.00
Books and Supplies	4000-4999	457,300.00	429,700.00	652,000.00	539,100.00	822,693.00		6,305,393.00	6,305,393.00
Services	5000-5999	5,727,300.00	8,134,200.00	4,683,000.00	7,103,700.00	4,073,125.00		64,372,725.00	64,372,725.00
Capital Outlay	6000-6999							0.00	0.00
Other Outgo	7000-7499	4,410.00	4,410.00	4,410.00	4,410.00	(890,056.00)		(841,048.00)	(841,048.00)
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699						(15,500,000.00)	(15,500,000.00)	(15,500,000.00)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		18,692,710.00	21,072,010.00	17,843,110.00	20,150,910.00	5,713,239.00	(10,069,970.00)	198,656,077.00	198,656,077.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199						50,000.00	50,000.00	
Accounts Receivable	9200-9299				993,371.00	14,723,500.00		33,039,371.00	
Due From Other Funds	9310							1,890,059.00	
Stores	9320				0.00		216,000.00	216,000.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490			0.00				0.00	
SUBTOTAL		0.00	0.00	0.00	993,371.00	14,723,500.00	266,000.00	35,195,430.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							7,220,311.00	
Due To Other Funds	9610	0.00						0.00	
Current Loans	9640		14,022,270.00					0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	14,022,270.00	0.00	0.00	0.00	0.00	7,220,311.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	(14,022,270.00)	0.00	993,371.00	14,723,500.00	266,000.00	27,975,119.00	
E. NET INCREASE/DECREASE (B - C + D)		(4,605,952.00)	(6,477,357.00)	(7,995,387.00)	(3,792,030.00)	26,518,519.00	15,766,000.00	22,825,586.00	(5,149,533.00)
F. ENDING CASH (A + E)		20,804,421.00	14,327,064.00	6,331,677.00	2,539,647.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								44,824,166.00	

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: VCUSD.org & 665 Walnut Avenue, Vallejo, CA 94592

Date: May 31, 2025

Adoption Date: June 18, 2025

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: _____

Title: _____

Public Hearing:

Place: 665 Walnut Avenue, Vallejo, CA 94592

Date: June 4, 2025

Time: 6:00 PM

Contact person for additional information on the budget reports:

Name: Ruben Fernandez

Title: Assistant Superintendent of Business & Operations

Telephone: 707-556-8921

E-mail: rfernandez@vcsd.org

Criteria and Standards Review Summary

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

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

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

9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?		X
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2024-25) annual payment?		X
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
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
FINANCIAL REPORTS
2025-26 Budget
School District Certification

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Form CB
G8BCZSFHR7(2025-26)

A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

Signed

Date of Meeting:

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name:

Title:

For additional information on this certification, please contact:

Name: Ruben Fernandez

Title: Assistant Superintendent of
Business & Operations

Telephone: 707-556-8921

E-mail: rfernandez@vcusd.org

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	63,183,969.00	301	0.00	303	63,183,969.00	305	828,398.00		307	62,355,571.00	309
2000 - Classified Salaries	40,018,467.00	311	335,418.00	313	39,683,049.00	315	3,155,923.00		317	36,527,126.00	319
3000 - Employee Benefits	46,865,552.00	321	3,150,338.00	323	43,715,214.00	325	1,729,929.00		327	41,985,285.00	329
4000 - Books, Supplies Equip Replace. (6500)	14,824,476.00	331	212,168.00	333	14,612,308.00	335	1,008,235.00		337	13,604,073.00	339
5000 - Services . . . & 7300 - Indirect Costs	77,135,602.00	341	473,168.00	343	76,662,434.00	345	31,418,374.00		347	45,244,060.00	349
TOTAL					237,856,974.00	365	TOTAL			199,716,115.00	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	50,804,379.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	6,020,919.00	380
3. STRS.	3101 & 3102	12,763,830.00	382
4. PERS.	3201 & 3202	2,824,713.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,633,338.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	6,024,265.00	385
7. Unemployment Insurance.	3501 & 3502	110,001.00	390
8. Workers' Compensation Insurance.	3601 & 3602	2,305,616.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	336,519.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		82,823,580.00	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).		554,477.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		82,269,103.00	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.		41.19%	
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

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Form CEB
G8BCZSFHR7(2025-26)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	59,924,393.00	301	0.00	303	59,924,393.00	305	797,444.00		307	59,126,949.00	309
2000 - Classified Salaries	36,488,838.00	311	191.00	313	36,488,647.00	315	2,951,367.00		317	33,537,280.00	319
3000 - Employee Benefits	46,308,752.00	321	2,886,844.00	323	43,421,908.00	325	1,719,681.00		327	41,702,227.00	329
4000 - Books, Supplies Equip Replace. (6500)	7,168,761.00	331	0.00	333	7,168,761.00	335	1,468,679.00		337	5,700,082.00	339
5000 - Services. . . & 7300 - Indirect Costs	60,565,550.00	341	10,040.00	343	60,555,510.00	345	27,896,940.00		347	32,658,570.00	349
TOTAL					207,559,219.00	365	TOTAL			172,725,108.00	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	257,414.00
		393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	81,683,543.00	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).	630,543.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	81,053,000.00	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.	46.93%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	46.93%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	8.07%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	172,725,108.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	13,938,916.22	

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

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	249,950,996.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	20,967,340.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	2,431,230.00
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	800,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				3,231,230.00
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	766,706.00
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)				226,519,132.00
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)				8,560.11
B. Expenditures per ADA (Line I.E divided by Line II.A)				26,462.18
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.)			199,854,726.48	22,734.02
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)			199,854,726.48	22,734.02
B. Required effort (Line A.2 times 90%)			179,869,253.83	20,460.62
C. Current year expenditures (Line I.E and Line II.B)			226,519,132.00	26,462.18
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) 8,828,604.00
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) 141,391,198.00

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) 6.24%

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) 12,422,485.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 4,634,757.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	181,905.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,567,538.11
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	18,806,685.11
9. Carry-Forward Adjustment (Part IV, Line F)	1,654,405.35
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	20,461,090.45
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	158,890,460.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	22,000,531.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	16,699,310.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	830,201.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,041,242.00
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)	220,621.00
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)	7,442.00
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)	23,553,264.89
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,500,034.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	4,360,893.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	5,075,282.00
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)	237,179,280.89
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	7.93%
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)	8.63%

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)	18,806,685.11
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(1,848,342.60)
2. Carry-forward adjustment amount deferred from prior year(s), if any	(930,872.74)
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 (6.06%) times Part III, Line B19); zero if negative	1,654,405.35
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.06%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.06%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	1,654,405.35
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)	1,654,405.35

Approved
indirect
cost rate: 6.06%

Highest
rate used
in any
program: 6.06%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	5,928,014.00	359,236.00	6.06%
01	3010	7,422,980.00	449,832.00	6.06%
01	3182	1,187,840.00	71,983.00	6.06%
01	3213	606,096.00	36,730.00	6.06%
01	3225	705,870.00	35,293.00	5.00%
01	3312	521,182.00	31,584.00	6.06%
01	3315	69,059.00	4,185.00	6.06%
01	3318	14,478.00	877.00	6.06%
01	3345	943.00	57.00	6.04%
01	3385	122,925.00	7,449.00	6.06%
01	3386	36,456.00	2,210.00	6.06%
01	3395	14,291.00	866.00	6.06%
01	3410	622,032.00	37,694.00	6.06%
01	4035	1,268,149.00	76,850.00	6.06%
01	4127	803,989.00	48,723.00	6.06%
01	4201	107,956.00	6,542.00	6.06%
01	4203	861,131.00	52,184.00	6.06%
01	5634	22,038.00	1,336.00	6.06%
01	6010	2,176,610.00	108,830.00	5.00%
01	6053	371,621.00	22,519.00	6.06%
01	6211	97,709.00	5,920.00	6.06%
01	6266	1,161,485.00	70,385.00	6.06%
01	6331	63,398.00	3,842.00	6.06%
01	6386	67,603.00	4,097.00	6.06%
01	6510	486,424.00	29,477.00	6.06%
01	6515	943.00	57.00	6.04%
01	6520	171,087.00	10,368.00	6.06%
01	6546	667,320.00	40,439.00	6.06%
01	6547	492,890.00	29,869.00	6.06%
01	6762	479,229.00	29,040.00	6.06%
01	6770	3,255,794.00	32,558.00	1.00%
01	7085	974,915.00	59,080.00	6.06%
01	7220	205,023.00	12,393.00	6.04%
01	7311	95,310.00	5,776.00	6.06%
01	7388	161,209.00	9,769.00	6.06%
01	7399	1,774,257.00	107,518.00	6.06%
01	7412	481,058.00	29,152.00	6.06%

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

48 70581 0000000
Form ICR
G8BCZSFHR7(2025-26)

01	7413	232,728.00	14,103.00	6.06%
01	7422	858,843.00	52,044.00	6.06%
01	7435	5,304,542.00	321,455.00	6.06%
01	7810	75,547.00	4,578.00	6.06%
01	8150	6,497,475.00	393,745.00	6.06%
01	9010	1,941,480.00	77,512.00	3.99%
09	2600	257,164.00	15,583.00	6.06%
09	6053	51,066.00	3,095.00	6.06%
09	6266	67,741.00	4,105.00	6.06%
09	6546	24,607.00	1,491.00	6.06%
09	6762	202,394.00	12,265.00	6.06%
09	6770	134,531.00	1,345.00	1.00%
09	7311	973.00	58.00	5.96%
09	7388	1,747.00	105.00	6.01%
09	7435	388,612.00	23,550.00	6.06%
11	6371	141,073.00	7,054.00	5.00%
11	6391	2,783,930.00	139,195.00	5.00%
11	9010	131,558.00	6,578.00	5.00%
12	5025	538,261.00	32,619.00	6.06%
12	5058	45,983.00	2,787.00	6.06%
12	5059	27,019.00	1,637.00	6.06%
12	5160	168,557.00	10,214.00	6.06%
12	6040	3,432.00	208.00	6.06%
12	6105	3,198,824.00	193,847.00	6.06%
12	6160	215,205.00	13,040.00	6.06%
12	7810	98,757.00	5,983.00	6.06%
12	9010	6,107.00	370.00	6.06%
13	5310	3,989,652.00	235,038.00	5.89%
13	5320	967,280.00	57,456.00	5.94%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	511,368.00		279,930.00	791,298.00
2. State Lottery Revenue	8560	1,726,636.00		742,617.00	2,469,253.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		2,238,004.00	0.00	1,022,547.00	3,260,551.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	494,575.00		0.00	494,575.00
2. Classified Salaries	2000-2999	66,942.00		0.00	66,942.00
3. Employee Benefits	3000-3999	218,599.00		0.00	218,599.00
4. Books and Supplies	4000-4999	0.00		0.00	0.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	258,000.00			258,000.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			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)		1,038,116.00	0.00	0.00	1,038,116.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	1,199,888.00	0.00	1,022,547.00	2,222,435.00
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	131,765,625.00	-0.31%	131,353,796.00	-0.56%	130,619,691.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	6,059,843.00	-44.18%	3,382,863.00	-1.35%	3,337,214.00
4. Other Local Revenues	8600-8799	4,176,028.00	-11.85%	3,681,028.00	-19.56%	2,961,028.00
5. Other Financing Sources						
a. Transfers In	8900-8929	9,500,000.00	-12.63%	8,300,000.00	-87.95%	1,000,000.00
b. Other Sources	8930-8979	6,000,000.00	-100.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(45,097,932.00)	2.52%	(46,236,391.00)	3.31%	(47,765,362.00)
6. Total (Sum lines A1 thru A5c)		112,403,564.00	-10.61%	100,481,296.00	-10.28%	90,152,571.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				45,668,773.00		46,216,798.00
b. Step & Column Adjustment				548,025.00		554,602.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	45,668,773.00	1.20%	46,216,798.00	1.20%	46,771,400.00
2. Classified Salaries						
a. Base Salaries				25,505,636.00		25,837,209.00
b. Step & Column Adjustment				331,573.00		335,884.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	25,505,636.00	1.30%	25,837,209.00	1.30%	26,173,093.00
3. Employee Benefits	3000-3999	29,662,032.00	0.99%	29,955,704.00	1.70%	30,465,360.00
4. Books and Supplies	4000-4999	2,617,520.00	0.00%	2,617,520.00	0.00%	2,617,520.00
5. Services and Other Operating Expenditures	5000-5999	21,914,490.00	1.23%	22,184,490.00	0.55%	22,305,490.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	47,657.00	2.83%	49,008.00	3.42%	50,683.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(6,009,023.00)	-2.85%	(5,837,828.00)	0.00%	(5,837,828.00)
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)				(15,500,000.00)		(32,000,000.00)
11. Total (Sum lines B1 thru B10)		119,407,085.00	-11.63%	105,522,901.00	-14.19%	90,545,718.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(7,003,521.00)		(5,041,605.00)		(393,147.00)

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)		21,118,120.00		14,114,599.00		9,072,994.00
2. Ending Fund Balance (Sum lines C and D1)		14,114,599.00		9,072,994.00		8,679,847.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	266,000.00		266,000.00		266,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00		0.00		
d. Assigned	9780	7,505,499.00		2,847,294.00		2,863,047.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,343,100.00		5,959,700.00		5,550,800.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		14,114,599.00		9,072,994.00		8,679,847.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,343,100.00		5,959,700.00		5,550,800.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		6,343,100.00		5,959,700.00		5,550,800.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The other adjustments in line 10 for 2026-27 & 2027-28 relate to additional revenue enhancements / expenditure reductions, which will be determined by the 2026-27 Second Interim.						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	9,821,774.00	0.00%	9,821,774.00	0.00%	9,821,774.00
3. Other State Revenues	8300-8599	46,712,422.00	-25.66%	34,724,849.00	-0.60%	34,518,096.00
4. Other Local Revenues	8600-8799	2,242,234.00	0.00%	2,242,234.00	0.00%	2,242,234.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	45,097,932.00	2.52%	46,236,391.00	3.31%	47,765,362.00
6. Total (Sum lines A1 thru A5c)		103,874,362.00	-10.44%	93,025,248.00	1.42%	94,347,466.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				14,255,620.00		14,426,687.00
b. Step & Column Adjustment				171,067.00		173,120.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,255,620.00	1.20%	14,426,687.00	1.20%	14,599,807.00
2. Classified Salaries						
a. Base Salaries				10,983,202.00		11,125,984.00
b. Step & Column Adjustment				142,782.00		144,638.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,983,202.00	1.30%	11,125,984.00	1.30%	11,270,622.00
3. Employee Benefits	3000-3999	16,646,720.00	0.66%	16,756,625.00	1.21%	16,959,339.00
4. Books and Supplies	4000-4999	4,551,241.00	-18.97%	3,687,873.00	-0.25%	3,678,619.00
5. Services and Other Operating Expenditures	5000-5999	39,541,116.00	6.69%	42,188,235.00	1.98%	43,021,822.00
6. Capital Outlay	6000-6999	929,867.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	5,118,967.00	-3.34%	4,947,772.00	0.00%	4,947,772.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		92,026,733.00	1.20%	93,133,176.00	1.44%	94,477,981.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		11,847,629.00		(107,928.00)		(130,515.00)

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)		24,011,471.00		35,859,100.00		35,751,172.00
2. Ending Fund Balance (Sum lines C and D1)		35,859,100.00		35,751,172.00		35,620,657.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	35,859,100.00		35,751,172.00		35,620,657.00
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)		35,859,100.00		35,751,172.00		35,620,657.00
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.						

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	131,765,625.00	-0.31%	131,353,796.00	-0.56%	130,619,691.00
2. Federal Revenues	8100-8299	9,821,774.00	0.00%	9,821,774.00	0.00%	9,821,774.00
3. Other State Revenues	8300-8599	52,772,265.00	-27.79%	38,107,712.00	-0.66%	37,855,310.00
4. Other Local Revenues	8600-8799	6,418,262.00	-7.71%	5,923,262.00	-12.16%	5,203,262.00
5. Other Financing Sources						
a. Transfers In	8900-8929	9,500,000.00	-12.63%	8,300,000.00	-87.95%	1,000,000.00
b. Other Sources	8930-8979	6,000,000.00	-100.00%	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)		216,277,926.00	-10.53%	193,506,544.00	-4.65%	184,500,037.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				59,924,393.00		60,643,485.00
b. Step & Column Adjustment				719,092.00		727,722.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	59,924,393.00	1.20%	60,643,485.00	1.20%	61,371,207.00
2. Classified Salaries						
a. Base Salaries				36,488,838.00		36,963,193.00
b. Step & Column Adjustment				474,355.00		480,522.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	36,488,838.00	1.30%	36,963,193.00	1.30%	37,443,715.00
3. Employee Benefits	3000-3999	46,308,752.00	0.87%	46,712,329.00	1.53%	47,424,699.00
4. Books and Supplies	4000-4999	7,168,761.00	-12.04%	6,305,393.00	-0.15%	6,296,139.00
5. Services and Other Operating Expenditures	5000-5999	61,455,606.00	4.75%	64,372,725.00	1.48%	65,327,312.00
6. Capital Outlay	6000-6999	929,867.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	47,657.00	2.83%	49,008.00	3.42%	50,683.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(890,056.00)	0.00%	(890,056.00)	0.00%	(890,056.00)
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				(15,500,000.00)		(32,000,000.00)
11. Total (Sum lines B1 thru B10)		211,433,818.00	-6.04%	198,656,077.00	-6.86%	185,023,699.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		4,844,108.00		(5,149,533.00)		(523,662.00)

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)		45,129,591.00		49,973,699.00		44,824,166.00
2. Ending Fund Balance (Sum lines C and D1)		49,973,699.00		44,824,166.00		44,300,504.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	266,000.00		266,000.00		266,000.00
b. Restricted	9740	35,859,100.00		35,751,172.00		35,620,657.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	7,505,499.00		2,847,294.00		2,863,047.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,343,100.00		5,959,700.00		5,550,800.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		49,973,699.00		44,824,166.00		44,300,504.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,343,100.00		5,959,700.00		5,550,800.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		6,343,100.00		5,959,700.00		5,550,800.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		7,672.98		7,448.78		7,201.81
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		211,433,818.00		198,656,077.00		185,023,699.00
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)		211,433,818.00		198,656,077.00		185,023,699.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		6,343,014.54		5,959,682.31		5,550,710.97
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)		6,343,014.54		5,959,682.31		5,550,710.97
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

48 70581 0000000
Form SIAA
G8BCZSFHR7(2025-26)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(162,587.00)	0.00	(938,760.00)				
Other Sources/Uses Detail					6,794,901.00	0.00		
Fund Reconciliation							474,423.77	723,015.84
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	158,350.00	0.00	231,355.00	0.00				
Other Sources/Uses Detail					0.00	800,000.00		
Fund Reconciliation							2,051.09	1,607.14
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	6,108.00	0.00	152,827.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	746.33
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	125.00	0.00	262,084.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	4.38
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(1,996.00)	292,494.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	1.38
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	6,665,691.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2,638,674.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

48 70581 0000000
Form SIAA
G8BCZSFHR7(2025-26)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					2,638,674.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					670,790.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							120,833.57	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation							586,447.76	458,381.12
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	164,583.00	(164,583.00)	938,760.00	(938,760.00)	10,104,365.00	10,104,365.00	1,183,756.19	1,183,756.19

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

48 70581 0000000
Form SIAB
G8BCZSFHR7(2025-26)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(236,850.00)	0.00	(890,056.00)				
Other Sources/Uses Detail					9,500,000.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	237,200.00	0.00	224,692.00	0.00				
Other Sources/Uses Detail					0.00	1,000,000.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	50.00	0.00	111,094.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	271,168.00	0.00				
Other Sources/Uses Detail					511,185.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(400.00)	283,102.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	9,011,185.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2,514,972.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					2,514,972.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								

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

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

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

48 70581 0000000
Form SIAB
G8BCZSFHR7(2025-26)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
TOTALS	237,250.00	(237,250.00)	890,056.00	(890,056.00)	12,526,157.00	12,526,157.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	7,673	
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	9,642	9,965		
Charter School		372		
Total ADA	9,642	10,337	N/A	Met
Second Prior Year (2023-24)				
District Regular	9,281	9,364		
Charter School		370		
Total ADA	9,281	9,735	N/A	Met
First Prior Year (2024-25)				
District Regular	8,686	8,594		
Charter School	350	0		
Total ADA	9,036	8,594	4.9%	Not Met
Budget Year (2025-26)				
District Regular	8,192			
Charter School	0			
Total ADA	8,192			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

The standard is not met since charter information was included in the 2024-25 budget, which should have been excluded since it is account for in Fund 09. Please note that the variance is just over 1% if the charter information is excluded.

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CALPADS Actual column for the First Prior Year; all other data are extracted or calculated. CALPADS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	9,961	9,916		
Charter School	360	414		
Total Enrollment	10,321	10,330	N/A	Met
Second Prior Year (2023-24)				
District Regular	9,468	9,437		
Charter School	395	415		
Total Enrollment	9,863	9,852	0.1%	Met
First Prior Year (2024-25)				
District Regular	8,964	9,299		
Charter School				
Total Enrollment	8,964	9,299	N/A	Met
Budget Year (2025-26)				
District Regular	8,623			
Charter School				
Total Enrollment	8,623			

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	8,608	9,916	
Charter School	372	414	
Total ADA/Enrollment	8,980	10,330	86.9%
Second Prior Year (2023-24)			
District Regular	8,374	9,437	
Charter School	370	415	
Total ADA/Enrollment	8,744	9,852	88.8%
First Prior Year (2024-25)			
District Regular	8,318	9,299	
Charter School			
Total ADA/Enrollment	8,318	9,299	89.5%
Historical Average Ratio:			88.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			88.9%

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	7,673	8,623		
Charter School	0			
Total ADA/Enrollment	7,673	8,623	89.0%	Not Met
1st Subsequent Year (2026-27)				
District Regular	7,449	8,370		
Charter School				
Total ADA/Enrollment	7,449	8,370	89.0%	Not Met
2nd Subsequent Year (2027-28)				
District Regular	7,202	8,091		
Charter School				
Total ADA/Enrollment	7,202	8,091	89.0%	Not Met

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

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

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

Explanation:
(required if NOT met)

Although the standard is not technically met, the ADA to CALPAD Enrollment projected yield of 89.0% is over by just one one thousandth off (.001 or 0.1%). The yield of 89% appears reasonable since the trend is showing a better yield, and since the average is abnormally low due to the impacts of COVID in 2022-23.

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)	8,596.27	8,194.34	7,946.70	7,640.80
b. Prior Year ADA (Funded)		8,596.27	8,194.34	7,946.70
c. Difference (Step 1a minus Step 1b)		(401.93)	(247.64)	(305.90)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(4.68%)	(3.02%)	(3.85%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		134,898,995.00	131,765,625.00	131,353,796.00
b1. COLA percentage		2.30%	3.02%	3.42%
b2. COLA amount (proxy for purposes of this criterion)		3,102,676.89	3,979,321.88	4,492,299.82
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		2.30%	3.02%	3.42%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		(2.38%)	0.00%	(.43%)
LCFF Revenue Standard (Step 3, plus/minus 1%):		-3.38% to -1.38%	-1.00% to 1.00%	-1.43% to 0.57%

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)	40,039,271.00	40,039,271.00	40,039,281.00	40,039,281.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	144,233,084.00	141,895,613.00	141,633,276.00	141,182,117.00
District's Projected Change in LCFF Revenue:		(1.62%)	(.18%)	(.32%)
LCFF Revenue Standard		-3.38% to -1.38%	-1.00% to 1.00%	-1.43% to 0.57%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2022-23)	90,222,465.39	101,485,934.54	88.9%
Second Prior Year (2023-24)	94,657,410.92	115,138,987.51	82.2%
First Prior Year (2024-25)	108,471,380.00	133,359,575.00	81.3%
Historical Average Ratio:			84.2%
	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	81.2% to 87.2%	81.2% to 87.2%	81.2% to 87.2%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2025-26)	100,836,441.00	119,407,085.00	84.4%	Met
1st Subsequent Year (2026-27)	102,009,711.00	105,522,901.00	96.7%	Not Met
2nd Subsequent Year (2027-28)	103,409,853.00	90,545,718.00	114.2%	Not 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 NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

The standers is not met for 2026-27 and 2027-28 due to a placeholder in the budget relating to either revenue enhancements and/or budget reductions that must occur. The specific actions will be determined during the 2025-26 school year and incorporated by the 2025-26 Second Interim, with the goal of incorporation the changes in the 2025-26 First Interim Report.

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):	(2.38%)	0.00%	(.43%)
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-12.38% to 7.62%	-10.00% to 10.00%	-10.43% to 9.57%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-7.38% to 2.62%	-5.00% to 5.00%	-5.43% to 4.57%

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)	20,175,802.00		
Budget Year (2025-26)	9,821,774.00	(51.32%)	Yes
1st Subsequent Year (2026-27)	9,821,774.00	0.00%	No
2nd Subsequent Year (2027-28)	9,821,774.00	0.00%	No

Explanation:
(required if Yes)

The change is outside the explanation range for 2025-26 due to removing federal funding sources carried over from 2023-24, federal grants that are not expected to continue, and utilizing the remaining federal COVID funding.

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

First Prior Year (2024-25)	39,574,811.00		
Budget Year (2025-26)	52,772,265.00	33.35%	Yes
1st Subsequent Year (2026-27)	38,107,712.00	(27.79%)	Yes
2nd Subsequent Year (2027-28)	37,855,310.00	(.66%)	No

Explanation:
(required if Yes)

The change is outside the explanation range for 2025-26 due to revising state apportionments based on relevant data, removing one-time funding, and utilizing the remaining state COVID funding. Additionally, the district was awarded \$12.1 million relating to the CA Community Schools Partnership Program (CCSPP) and one-time Student Support & Professional Development Discretionary Block Grant, that are expected to recognize in 2025-26. The change is outside the explanation range for 2026-27 primarily due to removing the CCSPP and SSPDD grants.

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

First Prior Year (2024-25)	9,371,805.00		
Budget Year (2025-26)	6,418,262.00	(31.52%)	Yes
1st Subsequent Year (2026-27)	5,923,262.00	(7.71%)	Yes
2nd Subsequent Year (2027-28)	5,203,262.00	(12.16%)	Yes

Explanation:
(required if Yes)

The change is outside the explanation range for 2025-26 due to reducing projected interest revenue, removing one-time restricted funding, and reducing Medi-Cal projected revenues due to its uncertainty. The change is outside the explanation range for 2025-26 & 2026-27 due to reducing projected interest revenue.

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

First Prior Year (2024-25)	14,587,979.00		
Budget Year (2025-26)	7,168,761.00	(50.86%)	Yes
1st Subsequent Year (2026-27)	6,305,393.00	(12.04%)	Yes
2nd Subsequent Year (2027-28)	6,296,139.00	(.15%)	No

Explanation:

(required if Yes)

The change is outside the explanation range for 2025-26 primarily due to removing one-time activity , planned supply reductions , removing / adjusting supply budgets based on reduced funding and/or expiring funding sources. The change is outside the the explanation range for 2026-27 is primarily due to removing the budget associated with a planned textbook adoption in 2025-26.

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

First Prior Year (2024-25)	78,074,362.00		
Budget Year (2025-26)	61,455,606.00	(21.29%)	Yes
1st Subsequent Year (2026-27)	64,372,725.00	4.75%	No
2nd Subsequent Year (2027-28)	65,327,312.00	1.48%	No

Explanation:

(required if Yes)

The change is outside the explanation range for 2025-26 is primarily due to removing one-time activity , planned reductions , removing / adjusting budgets based on reduced funding and/or expiring funding sources. , as well as adjusting contracted services based on budgeting for vacant positions that were contracted out during 2024-25.

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)	69,122,418.00		
Budget Year (2025-26)	69,012,301.00	(.16%)	Met
1st Subsequent Year (2026-27)	53,852,748.00	(21.97%)	Not Met
2nd Subsequent Year (2027-28)	52,880,346.00	(1.81%)	Met

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

First Prior Year (2024-25)	92,662,341.00		
Budget Year (2025-26)	68,624,367.00	(25.94%)	Not Met
1st Subsequent Year (2026-27)	70,678,118.00	2.99%	Met
2nd Subsequent Year (2027-28)	71,623,451.00	1.34%	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 change is outside the explanation range for 2025-26 due to removing federal funding sources carried over from 2023-24, federal grants that are not expected to continue, and utilizing the remaining federal COVID funding.

Explanation:

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

The change is outside the explanation range for 2025-26 due to revising state apportionments based on relevant data, removing one-time funding, and utilizing the remaining state COVID funding,. Additionally , the district was awarded \$12.1 million relating to the CA Community Schools Partnership Program (CCSPP) and one-time Student Support & Professional Development Discretionary Block Grant, that are expected to recognize in 2025-26. The change is outside the explanation range for 2026-27 primarily due to removing the CCSPP and SSPDD grants.

Explanation:

The change is outside the explanation range for 2025-26 due to reducing projected interest revenue, removing one-time

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

restricted funding, 2025-26 Budget July 1 projected revenues due to its uncertainty . The change in is outside the explanation range for 2025-26 & 2026-27 due to reducing projected interest revenue.
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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 change is outside the explanation range for 2025-26 primarily due to removing one-time activity , planned supply reductions , removing / adjusting supply budgets based on reduced funding and/or expiring funding sources. The change is outside the the explanation range for 2026-27 is primarily due to removing the budget associated with a planned textbook adoption in 2025-26.

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

The change is outside the explanation range for 2025-26 is primarily due to removing one-time activity , planned reductions , removing / adjusting budgets based on reduced funding and/or expiring funding sources. , as well as adjusting contracted services based on budgeting for vacant positions that were contracted out during 2024-25.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

206,003,788.00

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

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

Budgeted Contribution¹
to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

206,003,788.00

6,180,113.64

6,426,014.00

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)	5,790,490.01	5,190,934.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	7,068,270.00	8,165,645.00	7,328,600.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	148,860.00	0.00	.64
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)	13,007,620.01	13,356,579.00	7,328,600.64
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	201,950,558.23	233,304,140.66	244,283,277.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	201,950,558.23	233,304,140.66	244,283,277.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	6.4%	5.7%	3.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.1%	1.9%	1.0%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2022-23)	7,628,460.72	115,168,597.48	N/A	Met
Second Prior Year (2023-24)	(2,673,735.66)	122,495,244.87	2.2%	Not Met
First Prior Year (2024-25)	(24,725,422.00)	133,359,575.00	18.5%	Not Met
Budget Year (2025-26) (Information only)	(7,003,521.00)	119,407,085.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:

(required if NOT met)

While the standard is not met for 2023-24, the variance is very close to the variance threshold of 2%. the status is not met for 2024-25 due to reduced revenues from enrollment declines over the years, expending funds on one-time purchases, and incurring significant special education contracted costs.. Please note that district administration proposed and the the Board approved significant budget reductions (includes the closure of two schools),. and one time transfers that which helped reduce the 2025-26 budget.

9. CRITERION: Fund and Cash Balances

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2022-23)	43,959,636.00	38,948,645.29	11.4%	Not Met
Second Prior Year (2023-24)	38,198,541.00	49,798,045.47	N/A	Met
First Prior Year (2024-25)	34,713,115.00	45,843,542.00	N/A	Met
Budget Year (2025-26) (Information only)	21,118,120.00			

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.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2025-26)	21,998,580.00		Met

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

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

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

Explanation:

(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	7,673	7,449	7,202
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

Yes

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

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

b. Special Education Pass-through Funds

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

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	211,433,818.00	198,656,077.00	185,023,699.00
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)	211,433,818.00	198,656,077.00	185,023,699.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	6,343,014.54	5,959,682.31	5,550,710.97
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)	6,343,014.54	5,959,682.31	5,550,710.97

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	6,343,100.00	5,959,700.00	5,550,800.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	6,343,100.00	5,959,700.00	5,550,800.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):	6,343,014.54	5,959,682.31	5,550,710.97
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

Yes

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

The district has received multiple claims relating to potential litigation. Administration is working with its legal counsel and insurance company. Please note that there have not been any settled claims resulting in a significant impact to district funds since the beginning of the 2024-25 fiscal year.

S2. Use of One-time Revenues for Ongoing Expenditures

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

Yes

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

Yes, the district has transferred funds from its Special Reserve Fund for 2024-25 and 2025-26. In addition, it is budgeting for land proceeds in 2025-26 and one-time discretionary funds in 2025-26. Lastly, for 2027-28 it is budgeting \$7.3 million from the Retiree Benefits Fund as a placeholder until the necessary revenue enhancements/expenditure reductions are identified.

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:

Although not usually considered contingent, administration will be monitoring changes at the federal level very closely and make any possible adjustments as deemed necessary.

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)	(41,645,909.00)			
Budget Year (2025-26)	(45,097,932.00)	3,452,023.00	8.3%	Met
1st Subsequent Year (2026-27)	(46,242,969.00)	1,145,037.00	2.5%	Met
2nd Subsequent Year (2027-28)	(47,771,940.00)	1,528,971.00	3.3%	Met
1b. Transfers In, General Fund *				
First Prior Year (2024-25)	6,794,901.00			
Budget Year (2025-26)	9,500,000.00	2,705,099.00	39.8%	Not Met
1st Subsequent Year (2026-27)	8,300,000.00	(1,200,000.00)	(12.6%)	Not Met
2nd Subsequent Year (2027-28)	1,000,000.00	(7,300,000.00)	(88.0%)	Not Met
1c. Transfers Out, General Fund *				
First Prior Year (2024-25)	0.00			
Budget Year (2025-26)	0.00	0.00	0.0%	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

The change is outside the tolerable range for 2025-26 due to budgeting planned transfers of funds from the Special Reserve Fund to help maintain minimum reserves. The status is not met for 2026-27 due to removing the \$8.5 million of one-time transfers from the Special Reserve Fund and budgeting \$7.3 million from the Retiree Benefits Fund as a placeholder until the necessary revenue enhancements/expenditure reductions are identified. The change is outside the tolerable range for 2027-28 due to removing the one-time transfer of \$7.3 million from the Retiree Benefit Fund, which results in the planned transfer from the Charter Fund remaining.

- 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	28	Fund 51	Fund 51	139,275,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	N/A	Fund 01 through Fund 13	Fund 01 through Fund 13	2,528,880

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

GO Bond Premium (Prior Issuances)	28	Fund 51	Fund 41	5,908,410
CFD Bonded Debt	2	Fund 49	Fund 52	2,760,277
GO Bond Series 2025 (New)	28	Fund 51	Fund 51	51,000,000
TOTAL:				201,472,567

Type of Commitment (continued)	Prior Year (2024-25) Annual Payment (P & I)	Budget Year (2025-26) Annual Payment (P & I)	1st Subsequent Year (2026-27) Annual Payment (P & I)	2nd Subsequent Year (2027-28) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	10,678,499	12,231,144	9,937,694	9,941,819
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
GO Bond Premium (Prior Issuances)				
CFD Bonded Debt	2,638,674	2,514,972	285,360	0
GO Bond Series 2025 (New)	0	1,944,590	3,268,650	3,177,025
Total Annual Payments:	13,317,173	16,690,706	13,491,704	13,118,844
Has total annual payment increased over prior year (2024-25)?		Yes	Yes	No

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 increase in long-term commitments relates to new GO Bond debt that will be funded through property assessments.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

- 2 For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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

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

Actuarial

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

Self-Insurance Fund Governmental Fund

0

0

- 4 OPEB Liabilities

a. Total OPEB liability

67,255,782.00

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

0.00

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

67,255,782.00

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

Actuarial

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

6/30/2023

- 5 OPEB Contributions

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

0.00

0.00

0.00

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

3,179,069.00

3,217,000.00

3,256,000.00

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

3,011,801.00

3,191,379.00

3,264,672.00

d. Number of retirees receiving OPEB benefits

688.00

688.00

688.00

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

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

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

No

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

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full - time - equivalent(FTE) positions	531	499	499	499

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

589,600

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

7. Amount included for any tentative salary schedule increases

0

0

0

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

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

Yes

Yes

Yes

Certificated (Non-management) Prior Year Settlements

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

No

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

If Yes, explain the nature of the new costs:

Please note that there is an assignment for the off schedule H&W In-Lieu payment.

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Certificated (Non-management) Step and Column Adjustments

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

Yes

Yes

Yes

699,100

707,500

716,000

1.2%

1.2%

1.2%

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?

Yes

No

No

Yes

No

No

Certificated (Non-management) - Other

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

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified(non - management) FTE positions	585	526	526	526

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

442,000

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

Yes	Yes	Yes

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

Please note hat there is an assignment for the off schedule H&W In-Lieu payment.

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

Classified (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
567,200	574,600	582,000
1.3%	1.3%	1.3%

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

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

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

Yes	No	No
Yes	No	No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	106	101	101	101

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Negotiations Not Settled

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

185,700

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

4. Amount included for any tentative salary schedule increases

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Yes	Yes	Yes

Management/Supervisor/Confidential

Step and Column Adjustments

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

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Yes	Yes	Yes
220,200	222,800	225,500
1.2%	1.2%	1.2%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 18, 2025

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

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End of School District Budget Criteria and Standards Review

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

Phase - All

Display - Exceptions Only

Vallejo City Unified

Solano County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

Budget, July 1

Budget 2025-26

Technical Review Checks

Phase - All

Display - Exceptions Only

Vallejo City Unified

Solano County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)