



RUSD

DISTRITO ESCOLAR
UNIFICADO DE RIVERSIDE

2025-2026

PRESUPUESTO ADOPTADO



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NUESTRO DISTRITO

Con escuelas que se remontan a la década de 1870, el galardonado **Distrito Escolar Unificado de Riverside** (RUSD, por sus siglas en inglés) es el 16° distrito escolar más grande de California. El RUSD educa a casi 38,000 alumnos TK-12 a través de 51 escuelas en Riverside. El Distrito sirve a una gran parte de Riverside, así como las áreas no incorporadas de Highgrove y Woodcrest. RUSD se rige por una Junta de Educación compuesta por funcionarios elegidos públicamente que sirven en cinco áreas fiduciarias diferentes.

MISIÓN

El Distrito Escolar Unificado de Riverside ofrece experiencias de aprendizaje motivadoras, innovadoras y equitativas para todos los estudiantes.



VALORES

Comunidad

Trabajamos arduamente para desarrollar puentes entre nuestras escuelas y la comunidad con el fin de crear experiencias y oportunidades de aprendizaje enriquecedoras para todos. Las conexiones estratégicas con nuestros socios son fundamentales para el éxito de nuestro Distrito.

Compromiso

El RUSD está comprometido a crear un entorno de aprendizaje motivador que promueven el currículo, los programas, los espacios físicos y el desarrollo de relaciones que permiten a los estudiantes sentirse bienvenidos, conectados e inspirados.

Equidad

Estamos comprometidos a implementar prácticas y políticas inclusivas que honren la rica diversidad de nuestro Distrito y de la región. Concentrándonos en resultados positivos para todos, trabajamos arduamente para asegurar que se cumplan todas las necesidades, se fomenten las fortalezas de todos los estudiantes y se gradúen preparados para el éxito.

Excelencia

Valoramos el aprendizaje de por vida, la integridad personal y el logro. Tratamos de inspirar y capacitar a los estudiantes para alcanzar su máximo potencial.

Innovación

El RUSD está orientado al futuro en el diseño de sus escuelas y programas educativos. La personalización, la creatividad y la tecnología son fundamentales en el enfoque del Distrito para preparar a los estudiantes para un mundo cada vez más acelerado.

Bienestar

Cultivamos a los graduados que tienen éxito académico, están física y mentalmente sanos y son ciudadanos activos y comprometidos. El Distrito se esfuerza por crear entornos educativos seguros y multidimensionales que apoyen el desarrollo de los estudiantes a medida que se convierten en individuos polifacéticos.

JUNTA DE EDUCACIÓN



Sr. Brent Lee
Presidente



**Dra. Noemi Hernandez
Alexander**
Vicepresidente



Dr. Jesse Tweed
Secretaria



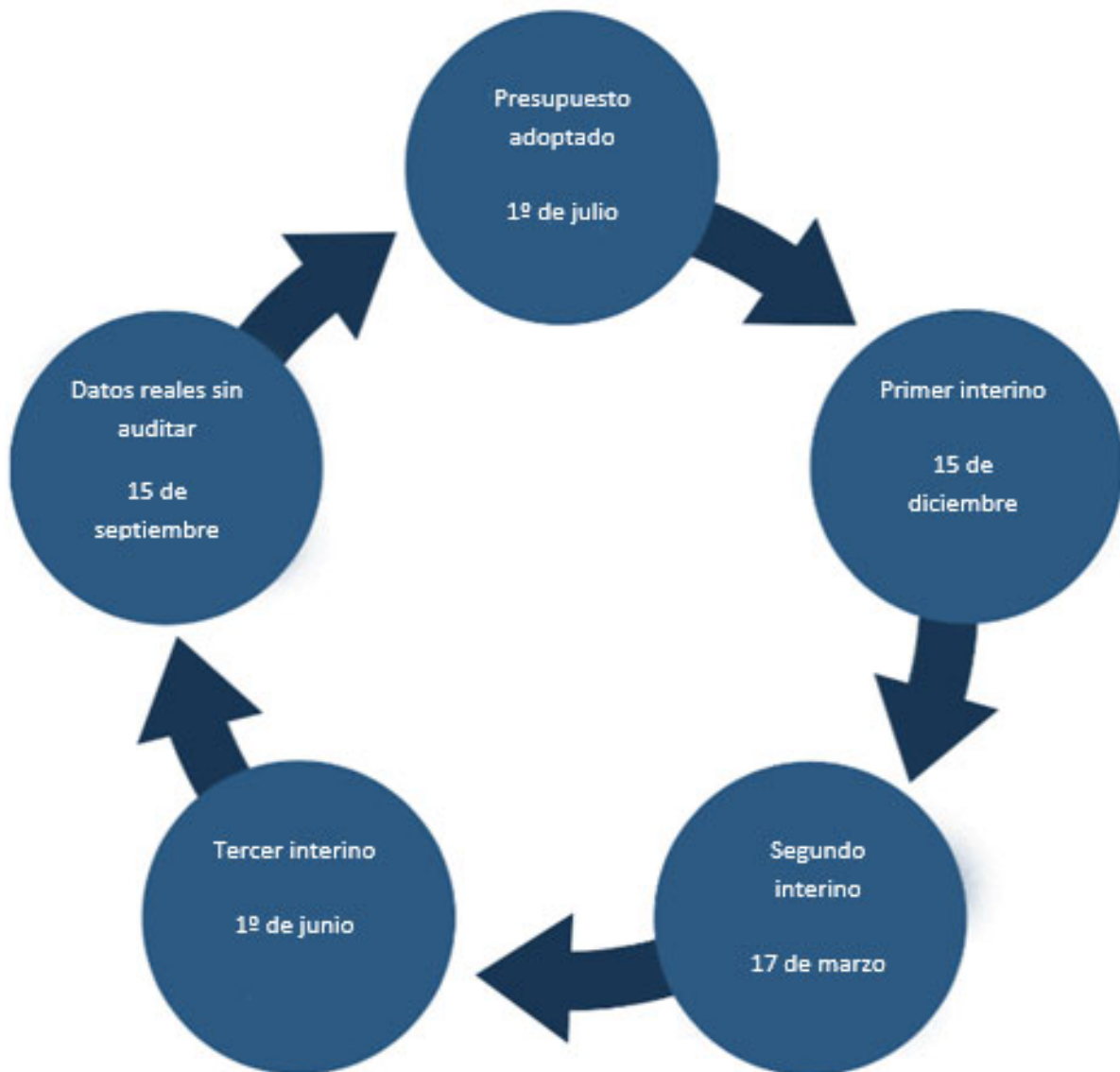
Sr. Dale Kinnear
Miembro



Sra. Amanda Vickers
Miembro

CICLO PRESUPUESTARIO

El presupuesto del Distrito Escolar Unificado de Riverside es un ciclo continuo de planificación, actualización e información. El presupuesto inicial del Distrito es para el año fiscal entre el 1º de julio y el 30 de junio y se adopta el 1º de julio. Se realizan actualizaciones al presupuesto inicial a lo largo del año fiscal, y se adoptan oficialmente con el Informe Financiero Interino del primer período y el Informe Financiero Interino del segundo período. Si es necesario, puede elaborarse un Informe Financiero Interino del tercer período.



POLÍTICA PRESUPUESTARIA

BP 3100

La Junta de Educación reconoce su responsabilidad crítica de adoptar un presupuesto sólido para cada año fiscal que esté alineado con la visión, las metas, las prioridades, el Plan de Responsabilidad y Control Local (LCAP) y otros planes integrales del Distrito. El presupuesto del Distrito guiará las decisiones y acciones a lo largo del año y servirá como herramienta para supervisar la salud fiscal del Distrito.

El presupuesto del Distrito mostrará un plan completo y un estado detallado de todos los gastos propuestos y todos los ingresos estimados para el siguiente año fiscal, junto con una comparación de los ingresos y gastos del año fiscal en curso. El presupuesto también incluirá el límite de las asignaciones y el total de las asignaciones anuales sujetas a limitación, según lo determinado de conformidad con el Código de Gobierno 7900- 7914. (Código de Educación 42122)

Desarrollo del presupuesto y proceso de adopción

Para guiar el desarrollo del presupuesto, la Junta de Educación debe establecer anualmente las prioridades presupuestarias basadas en las necesidades y metas identificadas del distrito y en proyecciones realistas de los fondos disponibles.

El Superintendente o su designado supervisarán la preparación del presupuesto del distrito para su aprobación por la Junta de Educación e involucrarán al personal apropiado en el desarrollo de las proyecciones presupuestarias.

La Junta de Educación realizará una audiencia pública sobre el presupuesto propuesto según el Código de Educación 42103 y 42127. La audiencia se llevará a cabo en la misma reunión que la audiencia pública sobre el Plan de Contabilidad y Control Local (LCAP) del distrito y el resumen del presupuesto de la Fórmula de Financiamiento de Control Local (LCFF) para padres/tutores. (Código de Educación 42103, 42127, 52062, 52064.1)

La Junta de Educación adoptará el presupuesto del Distrito en o antes del 1° de julio de cada año.(Código de Educación 42127)

Durante una reunión pública realizada en una fecha después de la audiencia pública sobre el presupuesto, la Junta adoptará el presupuesto después de su adopción del LCAP o una actualización anual del LCAP durante la misma reunión. El presupuesto debe incluir los gastos necesarios para la implementación del LCAP o la actualización del LCAP. (Código de Educación 42127)

El presupuesto que la Junta de Educación adopte formalmente deberá cumplir a la Estructura de Código de Cuenta Estandarizada del estado, según lo prescrito por el Superintendente de Instrucción Pública. (Código de Educación 42126, 42127)

El superintendente o su designado pueden complementar este formato con información adicional, según sea necesario, para comunicar eficazmente el presupuesto a la Junta de Educación, el personal y el público.

A más tardar cinco días después de que la Junta de Educación adopte el presupuesto del distrito o para el 1 de julio, lo que ocurra primero, la Junta presentará al Superintendente de Escuelas del Condado el presupuesto del distrito adoptado y los datos de apoyo. El presupuesto y los datos justificativos se mantendrán y pondrán a disposición del público para su revisión. (Código de Educación 42127)

Si el Superintendente del Condado desaprueba o aprueba condicionalmente el presupuesto del distrito, la Junta de Educación repasará y responderá a sus recomendaciones durante la reunión pública en o antes del 8 de octubre. La respuesta debe incluir toda revisión del presupuesto y cualquier otra acción propuesta que deba tomarse como resultados de las recomendaciones. (Código de Educación 42127)

Comité Asesor Presupuestal

El superintendente o la persona designada pueden nombrar un comité asesor presupuestal compuesto de miembros del personal, representantes de la Junta de Educación y/o miembros de la comunidad y grupos de padres.

La representación de la Junta de Educación en cualquier comité asesor presupuestario no podrá constituir la mayoría de la Junta de Educación.

El comité presentará recomendaciones durante el proceso de elaboración del presupuesto y sus funciones se asignan cada año en función de las necesidades del distrito. Todas las recomendaciones del comité serán solo de carácter consultivo y no serán obligatorias para la Junta de Educación.

Criterios y normas presupuestarias

El Superintendente o su designado deberá desarrollar un presupuesto del distrito de acuerdo con los criterios y normas estatales especificadas en 5 CCR 15440-15450 en lo que respecta a las proyecciones del Promedio de asistencia diaria (ADA), las inscripciones, la proporción de ADA a la inscripción, los ingresos de la Fórmula de Financiación y Control Local, salarios y prestaciones, otros ingresos y gastos, mantenimiento de instalaciones, gastos por déficit, saldo del fondo general no restringido, y las reservas. Además, deberá proporcionar la información complementaria especificada en 5 CCR 15451 que trata con la metodología y los supuestos presupuestarios utilizados, los pasivos contingentes, el uso de los ingresos de una sola vez para los gastos en curso, los ingresos contingentes, las contribuciones, los compromisos a largo plazo, los pasivos no financiados, el estado de los acuerdos de negociación colectiva, el LCAP, y los gastos del LCAP. (Código de Educación 33128, 33128.3, 33129, 42127.01; 5 CCR 15440-15451)

El presupuesto del Distrito deberá proporcionar para aumentar o mejorar los servicios para los estudiantes no duplicados, al menos en proporción al aumento de los fondos asignados sobre la base del número y la concentración de estudiantes no duplicados. Los estudiantes no duplicados son estudiantes que reúnen los requisitos para recibir comidas gratis o a precio reducido, aprendices de inglés y/o jóvenes de acogida. (Código de Educación 42238.07; 5 CCR 15496)

Además, el presupuesto del distrito deberá contemplar el aumento o la mejora de los servicios para cada escuela que genere fondos multiplicadores de equidad de la LCFF. (Código de Educación 42238.024, 52064)

La Junta de Educación podrá establecer otros supuestos o límites presupuestarios que tomen en cuenta la estabilidad de las fuentes de financiación, los requisitos legales y las limitaciones en el uso de los fondos, los aumentos y/o reducciones previstas en el costo de los servicios y suministros, los requisitos de los programas y cualquier otro factor necesario para garantizar que el presupuesto sea un plan realista de los ingresos y gastos del distrito.

Saldo de los fondos

El distrito clasificará los saldos de los fondos de conformidad con la Declaración 54 de la Junta de Normas de Contabilidad Gubernamental (GASB) de la siguiente manera:

1. El saldo de los fondos no utilizables incluye los importes que no se espera que se conviertan en efectivo, como los recursos que no están en condiciones de ser gastados (p.ej., existencias y anticipos) o que legal o contractualmente deben mantenerse intactos.

2. El saldo de fondos restringidos incluye importes limitados a fines específicos por sus proveedores o por ley.

3. El saldo de los fondos comprometidos incluye los importes asignados a fines específicos por el Consejo. A tal efecto, todos los compromisos de fondos deberán ser aprobados por mayoría de votos del Consejo. Las limitaciones se impondrán a más tardar al final del ejercicio sobre el que se informa (30 de junio), aunque los importes reales podrán determinarse con posterioridad a esa fecha, pero antes de la publicación de los estados financieros.

4. El saldo de los fondos asignados incluye los importes destinados a un fin específico, pero que no cumplen los criterios para ser clasificados como restringidos o comprometidos.

La Junta de Educación delega en el superintendente la autoridad para asignar fondos al saldo de fondos asignados y autoriza que la asignación de dichos fondos se realice en cualquier momento antes de la publicación de los estados financieros. El superintendente puede delegar además la autoridad para asignar fondos a su discreción.

5. El saldo de fondos no asignados incluye las cantidades que están disponibles para cualquier propósito.

Cuando se dispone de varios tipos de fondos para un gasto, el Distrito puede utilizar primero los fondos del saldo de fondos restringidos, según corresponda, luego del saldo de fondos comprometidos, luego del saldo de fondos asignados y, por último, del saldo de fondos no asignados.

Es la intención de la Junta de Educación mantener un saldo mínimo de fondos asignados y no asignados en una cantidad que la Junta de Educación considere suficiente para mantener la solvencia y estabilidad fiscal y para proteger al Distrito contra circunstancias imprevistas.

Si el saldo de los fondos asignados y no asignados cae por debajo del nivel fijado por la Junta de Educación debido a una situación de emergencia, gastos imprevistos o escasez de ingresos, la Junta de Educación elaborará un plan para recuperar el saldo de los fondos que podrá incluir la asignación de nuevos ingresos no restringidos, la reducción de los gastos y/o el aumento de los ingresos o la búsqueda de otras fuentes de financiación.

Saldo de reserva

El presupuesto del distrito incluirá un saldo mínimo de reserva para incertidumbres económicas que sea consistente con el porcentaje o monto especificado en 5 CCR 15450.

En cualquier año posterior al año fiscal en que el Superintendente de Instrucción Pública (SPI) notifique al distrito que el monto de los fondos en la Cuenta de Estabilización del Sistema Escolar Público estatal es igual o superior al tres por ciento del total combinado de los ingresos del fondo general asignados a los distritos escolares y los ingresos locales provenientes de impuestos, el presupuesto del distrito no contendrá un saldo final combinado del fondo general, asignado o no asignado, que supere el diez por ciento de estos fondos, a menos que se exima de este requisito de conformidad con el Código de Educación 42127.01. (Código de Educación 42127.01)

Obligaciones financieras a largo plazo

El presupuesto del distrito para el año en curso y las proyecciones plurianuales incluirán provisiones adecuadas para hacer frente a las obligaciones financieras a largo plazo del Distrito, incluidas, entre otras, las obligaciones a largo plazo derivadas

de los convenios colectivos, la financiación de proyectos de instalaciones, las obligaciones futuras o no financiadas por prestaciones a jubilados y las reclamaciones acumuladas por indemnizaciones a los trabajadores.

La Junta aprobará un plan para cumplir con las obligaciones a largo plazo del distrito para financiar las prestaciones post-empleo no relacionadas con pensiones (OPEB). Este plan incluirá una estrategia de financiación específica y el método que se utilizará para financiar las obligaciones fiscales anuales del distrito para dichas prestaciones, de manera que se reduzca continuamente el déficit del distrito en la medida de lo posible. La Junta se reserva la facultad de revisar y modificar la estrategia de financiación según sea necesario para garantizar que siga sirviendo a los intereses del distrito y mantenga la flexibilidad para adaptarse a las cambiantes consideraciones presupuestarias.

Cuando el Superintendente o su designado presente un informe a la Junta sobre el costo estimado acumulado pero no financiado de los OPEB, la Junta deberá revelar, como punto separado del orden del día en la misma reunión, si reservará fondos suficientes en su presupuesto para financiar el valor actual de las prestaciones de jubilación actuales y/o el costo futuro de los empleados que adquieran derecho a prestaciones durante el ejercicio fiscal en curso. (Sección 42140 del Código de Educación)

Cuando el Superintendente o su designado presente un informe a la Junta sobre el costo estimado acumulado pero no financiado de las reclamaciones de compensación laboral, la Junta informará, como punto separado del orden del día en la misma reunión, si reservará en el presupuesto montos suficientes para financiar el valor actual de las reclamaciones de compensación laboral acumuladas pero no financiadas o si reducirá de otra manera el monto de su fondo de reserva para compensación laboral. La Junta certificará anualmente al Superintendente del Condado el monto, si lo hubiere, que haya decidido reservar en el presupuesto para estos costos. La Junta presentará al Superintendente del Condado cualquier revisión presupuestaria necesaria para justificar esta reserva presupuestaria. (Código de Educación 42141)

Enmiendas presupuestarias

A más tardar 45 días después de que el Gobernador firme la Ley Presupuestaria anual, el superintendente o su designado pondrán a disposición del público, para su revisión, toda revisión de los ingresos y gastos presupuestados que se produzcan como resultado de la financiación puesta a disposición por dicha Ley Presupuestaria. (Código de Educación 42127)

Siempre que los ingresos y gastos varíen significativamente a lo largo del año, el superintendente o la persona designada recomendarán modificaciones presupuestarias para garantizar proyecciones exactas del saldo final neto del Distrito. Cuando se disponga de las cifras definitivas del presupuesto del año anterior, esta información se utilizará lo antes posible para actualizar el saldo inicial del presupuesto del año en curso y los ingresos y gastos proyectados.

Además, se presentarán enmiendas al presupuesto para su aprobación por la Junta de Educación según sea necesario cuando se acepten acuerdos de negociación colectiva, disminuyan los ingresos del Distrito, se pongan a disposición del Distrito mayores ingresos o ahorros imprevistos, las propuestas de programas sean significativamente diferentes de las aprobadas durante la adopción del presupuesto, se necesiten transferencias entre fondos para cubrir los gastos reales de los programas y/o se produzcan otros cambios significativos que afecten a las proyecciones presupuestarias.

CONTABILIDAD DE FONDOS

El Distrito administra su presupuesto y sus gastos de acuerdo con los procedimientos descritos en el Manual de Contabilidad Escolar de California (CSAM, por sus siglas en inglés), publicado por la Secretaría de Educación de California y aprobado por la Junta de Educación del Estado de California. Según el Procedimiento 305 del CSAM, los sistemas contables de las agencias educativas locales (LEA) se organizan y operan basándose en fondos. Un fondo es una entidad fiscal y contable con un conjunto de cuentas autoequilibradas que registran los recursos financieros y los pasivos". La tabla siguiente describe los fondos utilizados por el Distrito Escolar Unificado de Riverside.

Fondo General

Fondos 03 y 06

Como principal fondo operativo del Distrito, el Fondo General se utiliza para financiar las operaciones generales del Distrito. El dinero no restringido se contabiliza en el Fondo 03, mientras que el dinero restringido (para un fin específico) se contabiliza en el Fondo 06.

Fondos de ingresos especiales

Fondos 08, 11, 12 y 13

Los fondos de ingresos especiales se utilizan para contabilizar los ingresos procedentes de fuentes específicas y están restringidos o comprometidos a la financiación de actividades concretas.

Fondo 08: Asociación de Alumnos

Fondo 11: Fondo para la educación de adultos

Fondo 12: Fondo de Desarrollo Infantil

Fondo 13: Fondo de ingresos especiales de la cafetería

Fondos de Proyectos de Capital

Fondos 21, 25, 35 y 40

Los fondos de proyectos de capital se establecen para contabilizar la adquisición o construcción de grandes instalaciones de capital u otros activos de capital.

Fondo 21: Fondo para edificios

Fondo 25: Fondo de instalaciones de capital

Fondo 35: Fondo de Instalaciones Escolares del Condado

Fondo 40: Reserva especial para proyectos de inversión

Fondos del servicio de la deuda

Fondos 51 y 56

Los fondos del servicio de la deuda se utilizan para contabilizar el pago del principal y los intereses de la deuda general a largo plazo.

Fondo 51: Fondo de intereses y amortización de bonos

Fondo 56: Fondo del servicio de la deuda

Fondo propietario - Servicio interno

Fondo 67

Los fondos de servicios internos se establecen principalmente para prestar servicios a otras unidades organizativas del Distrito.

Fondo 67: Fondo de Autoseguro

Fondos fiduciarios

Fondos 71 y 73

Los fondos fiduciarios se utilizan para contabilizar activos mantenidos en calidad de fideicomisario o agente de terceros.

Fondo 71: Fondo de prestaciones a jubilados

Fondo 73: Fondo fiduciario para fines privados de la Fundación

EL FONDO GENERAL

El fondo general está compuesto de fondos generales sin restricciones y con restricciones.

Fondo general sin restricciones

El Fondo General sin restricciones contiene ingresos procedentes de la **Fórmula de Financiación de Control Local (LCFF, por sus siglas en inglés)**, así como de otras fuentes federales, estatales y locales. Los ingresos estatales sin restricciones distintos de la LCFF incluyen un reembolso de transporte, la Subvención global por mandato que sufraga partes de las obligaciones estatales, así como fondos de la Lotería sin restricciones. Los ingresos locales son principalmente intereses y reembolsos.

La LCFF es un mecanismo de financiación para las escuelas públicas TK-12 de California. Se introdujo en 2013 como una reforma significativa del sistema de financiación de la educación del estado. El objetivo principal de la LCFF es proporcionar una mayor flexibilidad y control local sobre la asignación de recursos a los distritos escolares, al mismo tiempo que aborda la equidad educativa y las necesidades de los estudiantes desfavorecidos.

Bajo la LCFF, la financiación para los distritos escolares se determina basándonos en una fórmula por estudiante, tomando en cuenta el nivel de grado de los estudiantes y ciertos factores demográficos. La fórmula asigna una cantidad base de subvención por estudiante, que después se ajusta en función de factores como el nivel de grado y las características de los estudiantes, incluida la condición de bajos ingresos, la condición de aprendices del inglés (ELL) y la condición de jóvenes de acogida.

La LCFF también establece subvenciones suplementarias y subvenciones de concentración. Las subvenciones suplementarias y de concentración son fondos adicionales asignados a los distritos en función de la proporción de estudiantes de bajos ingresos, ELL y jóvenes de acogida a los que prestan servicios. Las subvenciones complementarias se otorgan a razón del 20% de la subvención básica por estudiante que reúna los requisitos, y las subvenciones de concentración se otorgan a razón del 65% de la subvención básica por estudiante que reúna los requisitos y supere el umbral del 55% de estudiantes no duplicados.

Fondo General con restricciones

Los programas o actividades con restricciones son aquellos financiados con fuentes de ingresos sujetas a restricciones impuestas por proveedores de recursos externos o por ley a través de disposiciones constitucionales o legislación habilitante (Manual de Contabilidad Escolar de California). Los fondos con restricciones incluyen fondos federales, estatales y locales, tales como Educación Especial, Título I, Oportunidades Extendidas de Aprendizaje, Reurbanización y Lotería con restricciones. Un resumen de todos los presupuestos de gastos con restricciones comienza en la página 15.

RESUMEN DE LOS FONDOS

Fondo	Descripción	Total de ingresos	Total de gastos	Otras fuentes/ usos de financiaci3nes	Saldo de fondo inicial	Saldo del fondo final
1	Fondo general	\$733,511,806	\$799,211,135	-	\$358,471,726	\$292,772,397
8	Asociaciones estudiantiles (ASB)	3,894,802	3,521,844	-	3,318,403	3,691,361
11	Educaci3n para adultos	4,086,305	4,074,717	-	881,721	893,309
12	Desarrollo infantil (Preescolar estatal)	4,944,080	4,944,080	-	2,186,347	2,186,347
13	Cafetería	34,710,022	41,419,972	-	32,183,854	25,473,904
21	Construcci3n (Medida O)	1,000,000	21,213,894	40,000,000	11,069,022	30,855,128
25	Capital de instalaciones (Honorarios de constructores)	3,078,846	867,669	(1,386,416)	4,905,351	5,730,112
40	Proyectos de capital (CFD y Fondos igualados del estado)	8,176,101	20,351,879	-	46,151,621	33,975,843
56	Fondo de servicio de deuda	25,000	1,561,416	1,386,416	796,597	646,597
67	Autoseguro (Propiedad y responsabilidad, compensaci3n laboral y beneficios de salud)	64,106,180	64,987,178	-	19,735,573	18,854,575
71	Fondo de prestaciones para jubilados fideicomiso irrevocable	2,055,000	165,000	-	34,247,097	36,137,097
73	Fideicomiso de la fundaci3n	-	-	-	280,745	280,745
Totales		\$859,588,142	\$962,318,784	\$40,000,000	\$514,228,057	\$451,497,415



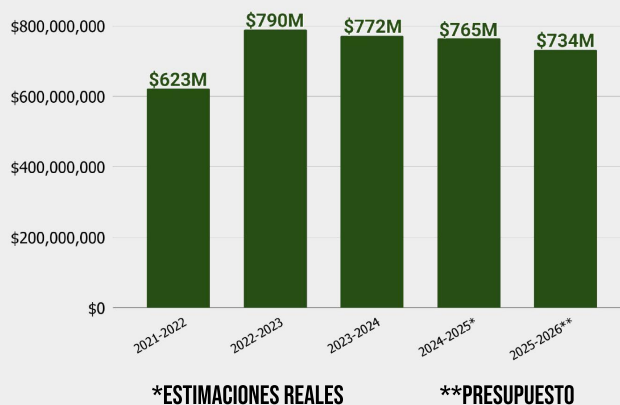
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UNIFICADO DE RIVERSIDE

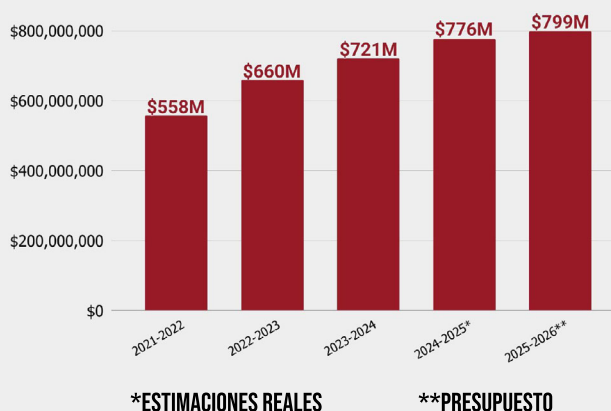
PUNTOS DESTACADOS DEL PRESUPUESTO

INSCRIPCIONES
PROYECTADAS
TK-12
37,438

INGRESOS



GASTOS



FONDO GENERAL PERSONAL

1,660 Maestros en el salón de clase

544 Otros empleados
certificados

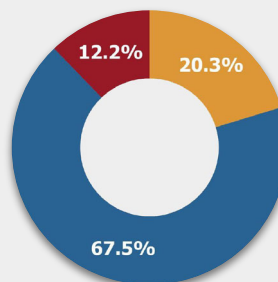
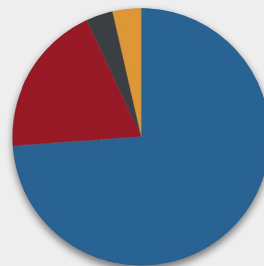
1,731 Empleados clasificados

*Equivalencia de tiempo completo (FTE)

FUENTES DE FINANCIACIÓN

73.8% DE LA FINANCIACIÓN DEL RUSD VIENE
DE LA FINANCIACIÓN DEL LCFF

- Total de los fondos LCFF
- Todos los demás fondos estatales
- Todos los fondos locales
- Todos los fondos federales



- Apoyo para el salón de clase y para los estudiantes
- Directo para los estudiantes
- Otro apoyo

87.8% DE NUESTROS
GASTOS SE ASIGNAN
DIRECTAMENTE AL APOYO DE
LOS ESTUDIANTES Y A LOS
SALONES DE CLASE

51
ESCUELAS

- 30** ESCUELAS PRIMARIAS
- 7** ESCUELAS SECUNDARIAS
- 5** ESCUELAS PREPARATORIAS
- 9** ESCUELAS DE ESPECIALIDAD

¿A dónde se va el dinero?

PRESUPUESTO DE \$21,348 DÓLARES POR ESTUDIANTE EN 2025/2026

12.2%

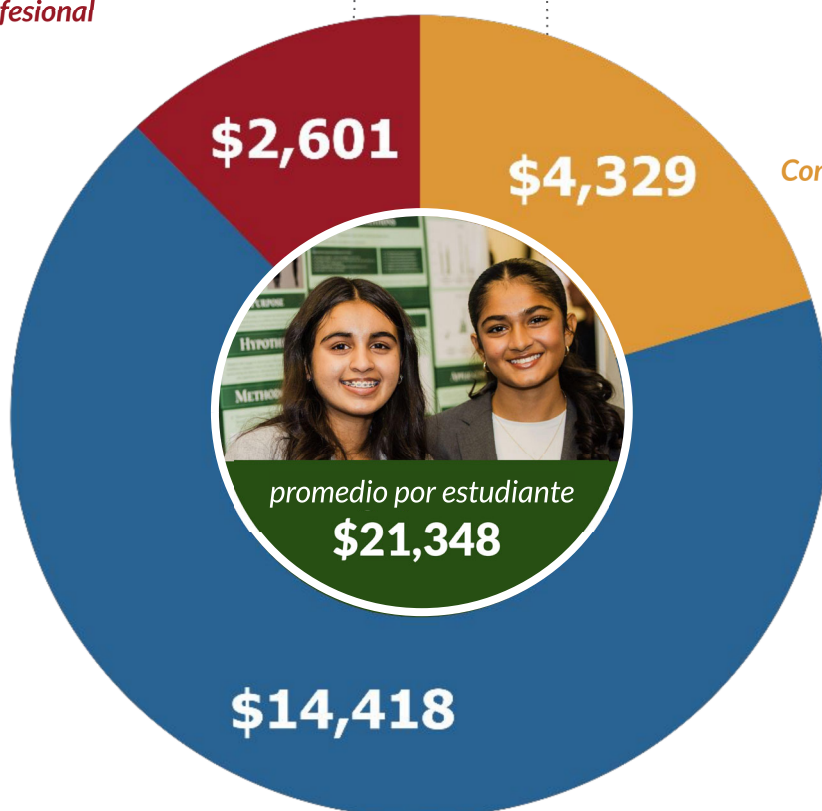
OTROS APOYOS

Apoyo central y Administración general
Formación profesional

20.3%

APOYO EN EL SALON DE CLASE Y PARA LOS ESTUDIANTES

Administración educativa
Mantenimiento y operaciones
Personal de oficina
Sistema de formación profesional
Compromiso de la familia y la comunidad



67.5%

DIRECTO A LOS ESTUDIANTES

Instrucción
Transporte
Extracurricular
Servicios de orientación, consejería y psicológicos

PREVISIONES PRESUPUESTARIAS

El Distrito Escolar Unificado de Riverside desarrolla previsiones presupuestarias basadas en la Revisión de mayo del gobernador, recomendaciones de Servicios Escolares de California y de la Calculadora de la Fórmula de financiamiento de control local desarrollada por el Equipo de Ayuda de Crisis y Administración Fiscal (FCMAT, por sus siglas en inglés).

PREVISIONES PRESUPUESTARIAS	
Subvención base LCFF TK (ADA por estudiante)	\$14,471
Subvención base LCFF K-3 (ADA por estudiante)	\$11,323
Subvención base LCFF 4-6 (ADA por estudiante)	\$10,411
Subvención base LCFF 7-8 (ADA por estudiante)	\$10,719
Subvención base LCFF 9-12 (ADA por estudiante)	\$12,746
Porcentaje de estudiantes no duplicados por distrito (un año)	75.83%
Porcentaje de estudiantes no duplicados por distrito (3 años consecutivos)	75.76%
Subsidio obligatorio por costo de vida (Estado de California)	2.30%
Días escolares	180/181
Inscripciones proyectadas TK-12	37,438
Promedio de asistencia diaria proyectada (ADA) %	93.34%
Promedio de asistencia diaria proyectada (ADA)	34,945
Escalón y columna salariales	1.5%
Sistema Estatal de Jubilación de Maestros (STRS)	19.10%
Sistema de jubilación de empleados públicos (PERS)	26.81%
Contribución de mantenimiento de rutina con restricción	3%
Saldo del fondo de reserva para incertidumbres económicas (por política)	4%
Lotería sin restricciones (ADA por estudiante)	\$191
Lotería con restricciones (ADA por estudiante)	\$82

* Estudiantes no duplicados del Distrito incluyen a los desfavorecidos socioeconómicamente, los aprendices del inglés y a los jóvenes de acogida.

GASTOS DE PROGRAMAS CON RESTRICCIÓN

El Presupuesto adoptado de 2025/2026 del Distrito Escolar Unificado de Riverside incluye importantes ingresos con restricción asignados a programas específicos. Estos ingresos han sido proporcionados por fuentes federales y estatales.

GASTOS DE LOS PROGRAMAS CON RESTRICCIONES 2024/2025 (FONDO 06)		
RECURSO/PROGRAMA		PRESUPUESTO DE GASTOS
2600	PROGRAMA DE OPORTUNIDADES DE APRENDIZAJE EXPANDIDO	\$40,111,312
3010	TÍTULO I, PARTE A	10,849,897
3310	EDUCACIÓN ESPECIAL: AYUDA LOCAL	8,321,481
3311	EDUCACIÓN ESPECIAL: AYUDA LOCAL, ESCUELAS PRIVADAS, ISPS	25,816
3315	EDUCACIÓN ESPECIAL: PREESCOLAR	183,530
3327	EDUCACIÓN ESPECIAL: SALUD MENTAL	418,731
3345	EDUCACIÓN ESPECIAL: FORMACIÓN PROFESIONAL DEL PERSONAL DE PREESCOLAR	1,586
3385	EDUCACIÓN ESPECIAL: INTERVENCIÓN TEMPRANA	134,487
3550	CARL D. PERKINS	298,928
4035	TÍTULO II, PARTE A	1,352,252
4127	TÍTULO IV, PARTE A	1,003,649
4201	TÍTULO III, PROGRAMA DE ESTUDIANTES INMIGRANTES	125,000
4203	TÍTULO III, ESTUDIANTES APRENDICES DEL INGLÉS	1,464,532
5210	HEAD START	1,467,167
5245	HEAD START TEMPRANO- ASOCIACIÓN DE CUIDADO INFANTIL	110,608
5630	AYUDA PARA PERSONAS SIN HOGAR MCKINNEY-VENTO	101,978
5918	WE CAN WORK	81,686
6010	EDUCACIÓN Y SEGURIDAD DESPUÉS DE HORAS DE CLASE	5,207,707
6266	SUBVENCIÓN GLOBAL PARA LA EFICACIA DE LOS EDUCADORES	4,070,036
6300	LOTERIA-MATERIALES DE INSTRUCCIÓN	3,040,314
6318	SUBVENCIÓN PARA EDUCACIÓN CONTRA LOS PREJUICIOS	57,778
6383	PROGRAMA DE TRAYECTORIAS DE CALIFORNIA	2,395,279
6385	ACADEMIAS DE ASOCIACIÓN DE CALIFORNIA (CPA)	54,434
6387	SUBVENCIÓN DE INCENTIVO A LA EDUCACIÓN TÉCNICA PROFESIONAL	1,840,000
6500	EDUCACIÓN ESPECIAL	117,646,292
6520	PROYECTO DE EDUCACIÓN ESPECIAL WORKABILITY	346,292

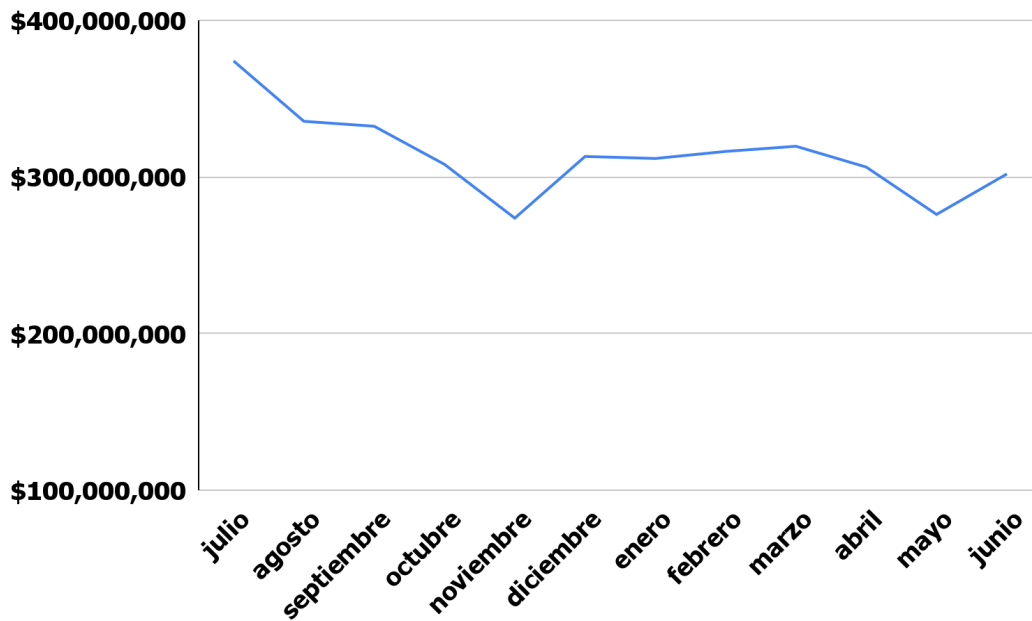
GASTOS DE LOS PROGRAMAS CON RESTRICCIONES 2024/2025 (FONDO 06)

RECURSO/PROGRAMA		PRESUPUESTO DE GASTOS
6531	EQUIPOS DE EDUCACIÓN ESPECIAL DE BAJA INCIDENCIA	1,594,685
6546	SERVICIOS RELACIONADOS - SALUD MENTAL	4,655,813
6547	SUBVENCIÓN DE EDUCACIÓN ESPECIAL PARA LA INTERVENCIÓN TEMPRANA DE PREESCOLAR	2,036,521
6770	ARTES Y MÚSICA EN LAS ESCUELAS (AMS)	7,152,345
7220	PROGRAMA DE ACADEMIAS DE ASOCIACIÓN DE CALIFORNIA	341,754
7339	OPORTUNIDADES DE INSCRIPCIÓN DUAL	178,978
7399	MULTIPLICADOR DE EQUIDAD LCFF	834,817
7412	SUBVENCIÓN PARA LA FINALIZACIÓN DE A-G	969,340
7413	SUBVENCIÓN DE MITIGACIÓN DE PÉRDIDA DE APRENDIZAJE A-G	735,764
7435	SUBVENCIÓN GLOBAL DE EMERGENCIA PARA LA RECUPERACIÓN DEL APRENDIZAJE	15,235,120
7690	STRS CONTRIBUCIONES A LA PENSIÓN EN NOMBRE DE	25,719,307
7901	EVALUACIONES DE ALFABETIZACIÓN	166,448
7915	SUBVENCIÓN DEL PROGRAMA DE CALIFORNIA SIRVE	311,577
8150	MANTENIMIENTO CONTINUO Y DE IMPORTANCIA	22,962,470
9031	SISTEMA DE MEJORA DE LA CALIFICACIÓN DE LA CALIDAD	95,749
9039	PROJECT TEAM - EMPRESA	5,520
9041	KAISER PERMANENTE -ESPACIOS DE APRENDIZAJE COMPASIVOS	16,186
9059	INICIATIVA DE SALUD CONDUCTUAL DE NIÑOS Y JÓVENES (CYBHI)	136,695
9060	PROGRAMA DE IMPLEMENTACIÓN DE LA JUNTA DE RECURSOS DEL AIRE DE CALIFORNIA (CARB)	25,573
9061	UCR - SEEDING SUCCESS	34,184
9062	AMPLIACIÓN DE LA VÍA DE ENFERMERÍA	704,885
9063	DEL AULA A LA COMUNIDAD	48,152
9070	SUBVENCIÓN DE LA FUNDACIÓN GATES	728,870
9071	SUBVENCIÓN DE CAPACIDAD	820,961
9098	OPCIÓN DE FACTURACIÓN MEDI-CAL	1,291,836
9986	REURBANIZACIÓN	8,508,300
TOTAL		\$296,022,622

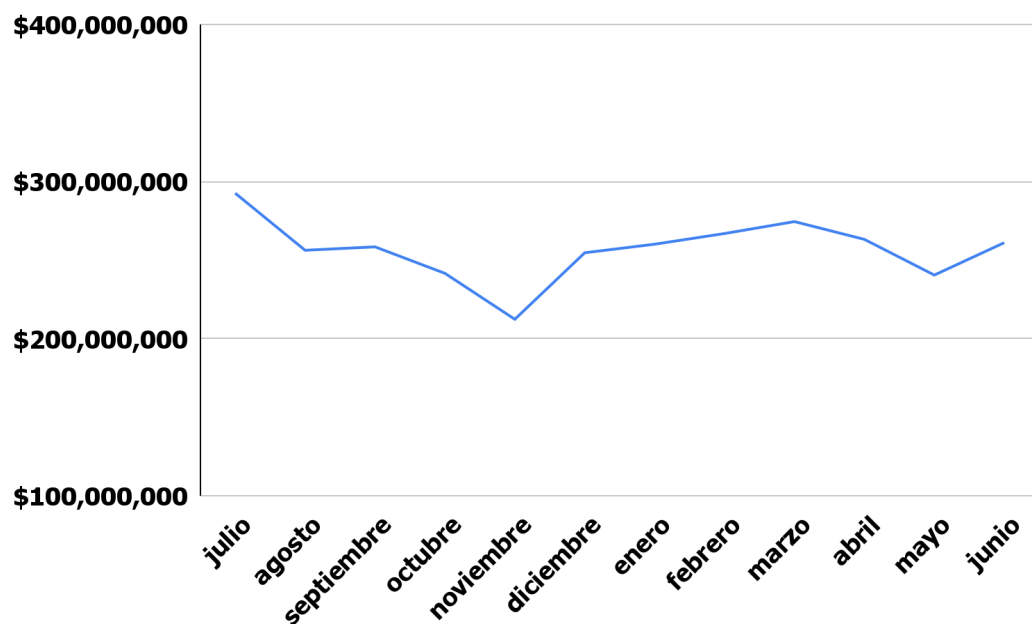
FLUJO DE EFECTIVO

El Presupuesto Adoptado del Fondo General 2025/2026 del Distrito Escolar Unificado de Riverside proyecta saldos de caja suficientes tanto en los años fiscales 2025/2026 como 2026/2027, sin necesidad de préstamos temporales.

2025/2026 Saldo final de caja proyectado



2026/2027 Saldo final de caja proyectado



RESUMEN PARA LOS PADRES DEL PRESUPUESTO DE LA LCFF

Nombre de la Agencia Educativa Local (LEA, por sus siglas en inglés):

Distrito Escolar Unificado de Riverside

Código CDS: **33-67215**

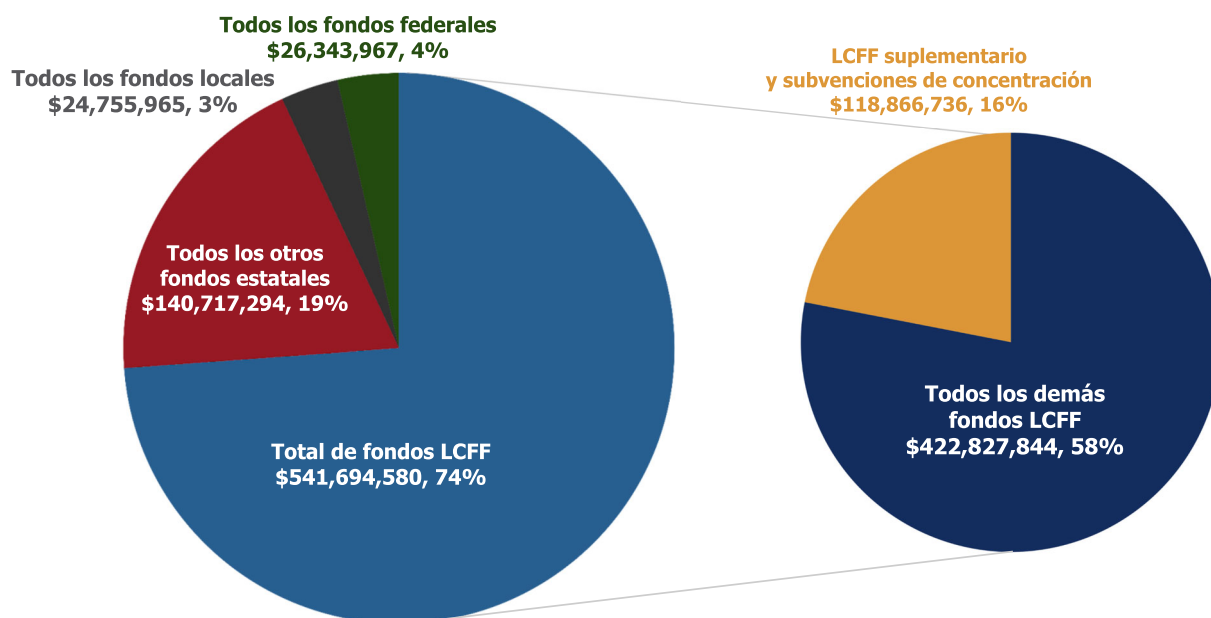
Ciclo escolar: **2025-2026**

Información de contacto de la LEA: **Jacqueline Pérez, E.d.D, Superintendente auxiliar,
Equidad, Acceso y Compromiso Comunitario**
japerez@riversideunified.org o (951) 788-7135 ext. 80422

Los distritos escolares reciben fondos de diferentes fuentes: fondos estatales bajo la Fórmula de Financiación de Control Local (LCFF), otros fondos estatales, fondos locales y fondos federales. Los fondos de la LCFF incluyen un nivel básico de financiación para todas las LEA y financiación adicional -denominada subvenciones «complementarias y de concentración»- para las LEA en función de la inscripción de estudiantes con grandes necesidades (jóvenes de acogida, aprendices de inglés y alumnos con bajos ingresos).

Resumen presupuestario para el ciclo escolar 2025 - 26

Ingresos previstos por fuente de financiación



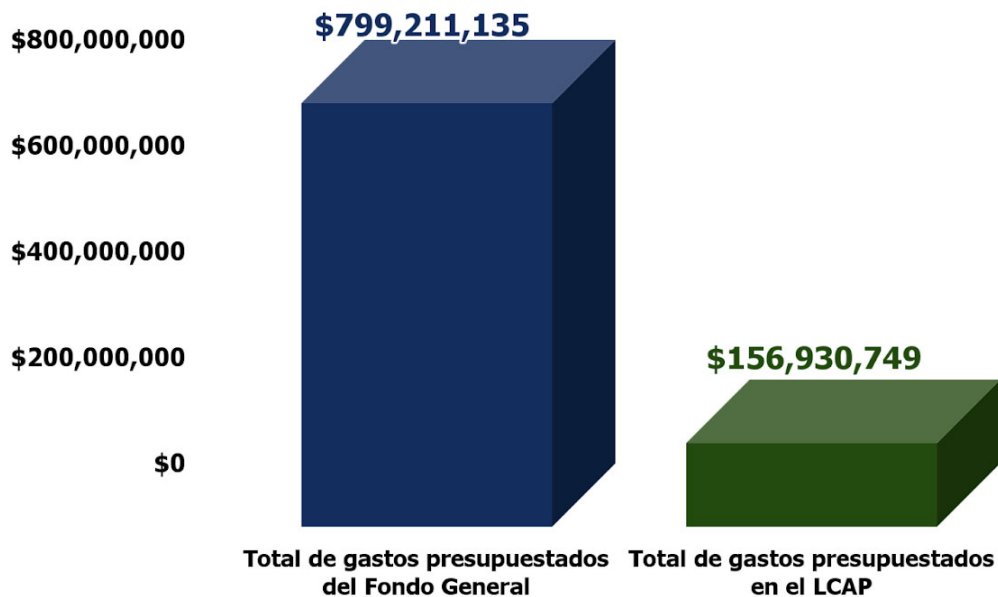
Esta gráfica muestra el total de ingresos para fines generales que el Distrito Escolar Unificado de Riverside espera recibir el próximo año de todas las fuentes.

Los ingresos totales proyectados para el Distrito Escolar Unificado de Riverside son \$733,511,806, de los cuales \$541,694,580 son de la Fórmula de Financiación de Control Local (LCFF), \$140,717,294 son de otros fondos estatales, \$24,755,965 son de fondos locales y \$26,343,967 son de fondos federales. De los \$541,694,580 en fondos LCFF, \$118,866,736 se generan basados en la inscripción de los estudiantes con altas necesidades (jóvenes de acogida, aprendices de inglés y estudiantes de bajos ingresos).

RESUMEN DEL PRESUPUESTO DE LCFF PARA PADRES

La LCFF da a los distritos escolares más flexibilidad para decidir cómo utilizar los fondos estatales. A cambio, los distritos escolares deben trabajar con los padres, educadores, estudiantes y la comunidad para desarrollar un Plan de Control y Responsabilidad Local (LCAP) que muestre cómo van a utilizar estos fondos para servir a los estudiantes.

Gastos presupuestados en el LCAP



Esta gráfica proporciona un resumen de cómo el Distrito Escolar Unificado de Riverside planea utilizar los fondos para el 2025-2026. Muestra cuánto del total está vinculado a las acciones y servicios planificados en el LCAP.

El Distrito Escolar Unificado de Riverside planea utilizar \$799,211,135 para el ciclo escolar 2025-2026. De esa cantidad, \$156,930,749 están vinculados a acciones/servicios en el LCAP y \$642,280,386 no están incluidos en el LCAP. Los gastos presupuestados que no están incluidos en el LCAP se utilizarán para lo siguiente:

Los maestros reciben sus salarios de nuestro programa base, junto con la administración general, como: Empleados a nivel de gabinete, currículo e instrucción, personal, servicios empresariales y departamentos de planificación de instalaciones. Además, los gastos generales, el transporte, los servicios públicos, el mantenimiento y las operaciones, otros costos operativos y algunas fuentes de financiación estatales y federales restringidas que no están directamente relacionadas con los objetivos, las acciones y los servicios del LCAP no están incluidos en el Plan de Control y responsabilidad Local del RUSD.

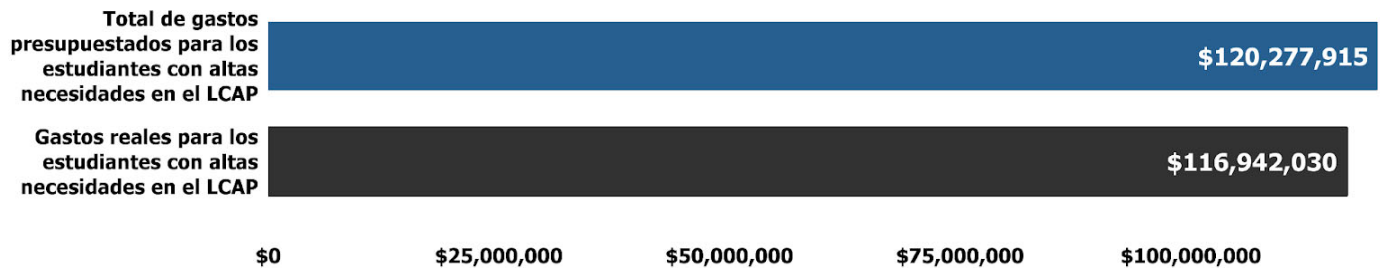
RESUMEN DEL PRESUPUESTO DEL CFF PARA PADRES

Aumento o mejora de los servicios para los estudiantes con altas necesidades en el LCAP para el ciclo escolar 2025-2026

En 2025-2026, el Distrito Escolar Unificado de Riverside proyecta que recibirá \$118,866,736 basado en la inscripción de jóvenes de acogida, aprendices de inglés y estudiantes de bajos ingresos. El Distrito Escolar Unificado de Riverside debe describir en el LCAP cómo piensa aumentar o mejorar los servicios para los estudiantes con altas necesidades. El Distrito Escolar Unificado de Riverside planea gastar \$122,186,370 para cumplir con este requisito, como se describe en el LCAP.

Actualización sobre el aumento o la mejora de los servicios para los estudiantes con altas necesidades en 2024-2025

Gastos del año anterior: aumento o mejora de los servicios para los estudiantes con altas necesidades



Esta gráfica compara lo que el Distrito Escolar Unificado de Riverside presupuestó el año pasado en el LCAP para acciones y servicios que contribuyen a aumentar o mejorar los servicios para estudiantes con altas necesidades con lo que el Distrito Escolar Unificado de Riverside estima que ha gastado en acciones y servicios que contribuyen a aumentar o mejorar los servicios para estudiantes con altas necesidades en el año actual.

En 2024-2025, el LCAP del Distrito Escolar Unificado de Riverside presupuestó \$120,277,915 para acciones planificadas para aumentar o mejorar los servicios para estudiantes con altas necesidades. El Distrito Escolar Unificado de Riverside realmente gastó \$116,942,030 en acciones para aumentar o mejorar los servicios para estudiantes con altas necesidades en 2024-2025.

La diferencia entre los gastos presupuestados y los gastos reales de \$3,335,885 afectó de la siguiente manera la capacidad del Distrito Escolar Unificado de Riverside para aumentar o mejorar los servicios para estudiantes con altas necesidades:

Esta diferencia no afectó negativamente a las acciones y servicios para los estudiantes que el LCAP atiende principalmente (jóvenes de acogida, estudiantes de bajos ingresos y aprendices del inglés). Este año, las diferencias materiales en el gasto se debieron principalmente a: reducciones en el costo de algunos contratos, menos sesiones de desarrollo profesional para el personal debido a las dificultades para encontrar maestros sustitutos, cambios en las asignaciones y costos del personal, y una disminución en el gasto en suministros y materiales. Todos los estudiantes recibieron servicios mejorados según lo previsto en el Plan de Contabilidad y Control Local (LCAP) para el año escolar 2024-25. Los fondos no utilizados en el año escolar 2024-25 se han transferido e incluido en los gastos presupuestados para el año escolar 2025-26.

2025/2026 AUDIENCIA PÚBLICA DEL PRESUPUESTO

ERIN POWER
SUPERINTENDENTE AUXILIAR,
SERVICIOS DE EMPRESA

5 DE JUNIO DE 2025



INFORME DEL PRESUPUESTO 2025/2026

Según el Código de Educación 42127, la Junta Gobernante debe:

- Celebrar de una audiencia pública sobre el presupuesto
- Adoptar posteriormente el presupuesto antes del 1º de julio



PRIORIDADES
DE LA JUNTA 2024-25

REVISIÓN DE LA EDUCACIÓN DE MAYO POR EL GOBERNADOR

- Propuesta 98: \$4,600 millones menos en tres años
- 2.3 % Ajuste por costo de vida (reducido del 2.43 %)
- Subvención global discrecional única de 1,700 millones de dólares para apoyo a los estudiantes y desarrollo profesional
- Suplemento para la proporción de 10 adultos por estudiante en el Kínder Transicional
- Financiación para la expansión y la implementación del Programa de Comidas Universales y Programa Oportunidades de Aprendizaje Expandido
- Mantiene la propuesta de "retener" unos 1.300 millones de dólares del crecimiento estimado de la Propuesta 98 en 2024-25
- Uso de 481 millones de dólares del Fondo para imprevistos para apoyar el LCFF en 2025/26
- Aplazamientos presupuestarios de junio a julio próximos



REVISIÓN DE LA EDUCACIÓN DE MAYO POR EL GOBERNADOR

si bien el ajuste por costo de vida (COLA) reglamentario para la LCFF está fijado, muchos otros aspectos importantes del presupuesto estatal para 2025-26 están sujetos a negociación:

Esto o aquello

1.300 millones de dólares
Propuesta 98
asignación insuficiente
o...

Un depósito en el fondo para imprevistos, el gasto puntual o la suspensión de la garantía.

1.700 millones de dólares en ayuda única a los estudiantes y a la formación profesional en forma de subvención global discrecional o ...

Fondo categóricos más prescriptivos y/o cambio en la metodología de asignación ponderada hacia los distritos con mayor UPP

1,200 millones de dólares continuos para reducir la proporción de estudiantes por adulto en TK a 10:1 y 515.5 millones de dólares continuos para ampliar la elegibilidad para la tasa 1 de ELO-P o...

En un presupuesto ajustado, los recursos continuos son muy valiosos, por lo que si los legisladores consideran que cualquiera de las propuestas es demasiado costosa, podrían recortar algunos recursos para destinarlos a otros fines.



SUBVENCION DISCRECIONAL GLOBAL PARA AYUDA AL ESTUDIANTE Y FORMACIÓN PROFESIONAL

- Se propone asignar 1,700 millones de dólares a unos 314 dólares por ADA
- Aproximadamente 11 millones de dólares para el RUSD hasta el 30 de junio de 2029.
- Los usos son totalmente flexibles para hacer frente al aumento de los costos, destacando las prioridades estatales:
 - Formación profesional para maestros en el marco de Artes Lingüísticas en Inglés/Desarrollo del Idioma Inglés y el Modelo educativo de lectoescritura, y el marco de Matemáticas
 - Contratación y retención de maestros
 - Expansión de las vías profesionales y la inscripción dual



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RUSD DISTRITO ESCOLAR UNIFICADO DE RICHMOND

REVISIÓN DE LAS SUBVENCIONES LCFF DE MAYO POR EL GOBERNADOR

Intervalo de grado	TK-3	4-6	7-8	9-12
2024-25 Subvención base por ADA	\$10,025	\$10,177	\$10,478	\$12,144
2.30 % COLA	\$231	\$234	\$241	\$279
2025-26 Subvención base por ADA	\$10,256	\$10,411	\$10,719	\$12,423
GSA	\$1,067	–	–	\$323
2025-26 Subvención base ajustada por ADA	\$11,323	\$10,411	\$10,719	\$12,746
20 % Subvención suplementaria por ADA1	\$2,265	\$2,082	\$2,144	\$2,549
65 % Subvención de concentración por ADA2	\$3,312	\$3,045	\$3,135	\$3,728
Añadir a TK incluido en el presupuesto		\$3,148		
Añadir a TK como fue propuesto en la revisión de mayo		\$5,545		



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RUSD DISTRITO ESCOLAR UNIFICADO DE RICHMOND

ESTIMACIONES REALES AL PRESUPUESTO

Las estimaciones reales son el punto de partida para el presupuesto del año siguiente

Fondo general sin restricciones	2024/2025 Segundo interino	2024/2025 Valores anuales estimados
Saldo inicial	\$229.6	\$229.6
Ingresos	570.9	578.5
Gastos + Contribuciones	(588.4)	(587.0)
Saldo final	\$212.1	\$220.6

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PRESUNCIÓN PLURIANUAL

	2024/2025	2025/2026	2026/2027	2027/2028
Ajuste por costo de vida (COLA)	1.07%	2.30%	3.02%	3.42%
Alumnado del Distrito	38,032	37,438	36,787	36,211
Promedio de la asistencia diaria (ADA) %	93.34%	93.34%	93.34%	93.34%
Promedio de la asistencia diaria fundada (ADA)	36,855	36,098	35,616	34,944
Promedio trienal anterior financiado del ADA %	96.91%	96.42%	96.82%	96.50%
Estudiante no duplicado % (Singular)*	75.83%	75.83%	75.83%	75.83%
Sistema Estatal de Jubilación de Maestro (STRS)	19.10%	19.10%	19.10%	19.10%
Sistema de Jubilación de Empleados Públicos (PERS)	27.05%	26.81%	26.90%	27.80%

*Porcentaje de estudiantes que son de bajos ingresos, aprendices de inglés o jóvenes de acogida, contando cada estudiante solo una vez.

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CAMBIOS PRINCIPALES EN LOS GASTOS SIN RESTRICCIONES

- 2.3 % para el próximo año del COLA (por debajo del 2.43 %)
- Reducción de los COLA y de los ingresos LCFF en los próximos años
- Aumento del reembolso del transporte
- Ajuste para en interés



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RUSD DISTRITO ESCOLAR UNIFICADO DE RIVERSIDE

INGRESOS SIN RESTRICCIONES

	2024/2025 Estimaciones reales	2025/2026 Presupuesto
Fuentes LCFF*	\$539,412,532	\$541,694,580
Ingresos Federales	403,354	402,639
Ingresos Estatales	18,311,499	19,294,568
Ingresos Locales	20,413,084	14,455,990
Total	\$578,540,469	\$575,847,777

*Fórmula de Financiación del Control Local



RUSD DISTRITO ESCOLAR UNIFICADO DE RIVERSIDE

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CAMBIOS PRINCIPALES EN LOS GASTOS SIN RESTRICCIONES

- Apertura de la Escuela Primaria Casa Blanca
- Acuerdos con la RCTA y CSEA División 506 pendientes de aprobación por la Junta y la unidad de negociación
- Día laboral adicional obligatorio para capacitaciones y formaciones profesionales
- Reducción de los presupuestos de los departamentos de todo el Distrito
- Reducción en la tasa indirecta
- Planificación del presupuesto de las inversiones de una sola vez comprometidas por la Junta



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RUSD DISTRITO ESCOLAR UNIFICADO DE RIVERSIDE

GASTOS SIN RESTRICCIONES

	2024/2025 Estimaciones reales	2025/2026 Presupuesto
Salarios del personal certificado	\$218,473,323	\$225,530,416
Salarios del personal clasificado	69,410,209	71,855,910
Prestaciones	111,890,275	115,983,096
Libros y suministros	30,258,232	27,052,537
Servicios	57,961,204	54,778,442
Gastos capitales	14,768,264	18,741,114
Otros gastos	196,949	205,681
Gastos de apoyo/ Indirecto	(13,613,641)	(10,958,683)
Transferencias entre fondos	491,069	-
Contribuciones	97,687,933	104,950,027
Total	\$587,523,817	\$608,138,540

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RUSD DISTRITO ESCOLAR UNIFICADO DE RIVERSIDE

PROYECCIONES PLURIANUALES SIN RESTRICCIONES

	2024/2025 Estimaciones reales	2025/2026 Presupuesto	2026/2027	2027/2028
Saldo inicial	\$229.6	\$220.6	\$188.3	\$171.2
Ingresos	578.5	575.8	579.3	585.6
Gastos	(489.3)	(503.2)	(490.7)	(486.1)
Contribuciones	(97.7)	(105.0)	(105.8)	(107.5)
Excedente/(Déficit)	(9.0)	(32.3)	(17.2)	(8.0)
Saldo inicial	\$220.6	\$188.3	\$171.2	\$163.1



CAMBIOS EN LOS FONDOS Y GASTOS CON RESTRICCIONES

- Vencimiento de los fondos ESSER
- Medidas LCAP Expandidas
 - Instructor
 - 15 para apoyar matemáticas
 - 22 para apoyar a los aprendices de inglés



INGRESOS CON RESTRICCIONES

	2024/2025 Estimaciones reales	2025/2026 Presupuesto
Ingresos federales	\$39,125,045	\$25,941,328
Ingresos estatales	129,380,177	121,422,726
Ingresos locales	17,493,598	10,299,975
Transferencias entre fondos	1,381,454	-
Total	\$187,380,274	\$157,664,029



GASTOS RESTRINGIDOS

	2024/2025 Estimaciones reales	2025/2026 Presupuesto
Salarios del personal certificado	\$77,863,675	\$80,901,650
Salarios del personal clasificado	42,231,933	45,003,116
Prestaciones	75,583,780	81,460,428
Libros y suministros	18,826,201	20,977,377
Servicios	40,131,710	40,846,507
Gastos de capitales	19,770,605	17,058,293
Otros gastos	246,267	-
Gastos de apoyo/ Indirecto	12,093,581	9,775,251
Contribuciones	(97,687,933)	(104,950,027)
Total	\$189,059,819	\$191,072,595

PROYECCIONES DE PLURIANUALES - CON RESTRICCIONES

	2024/2025 Estimaciones reales	2025/2026 Presupuesto	2026/2027	2027/2028
Saldo inicial	\$139.5	\$137.8	\$104.4	\$85.7
Ingresos	186.0	157.7	157.3	157.7
Gastos	(286.7)	(296.0)	(281.8)	(288.3)
Contribuciones	97.7	105.0	105.8	107.5
Excedente/(Déficit)	(1.7)	(33.4)	(18.8)	(23.1)
Saldo final	\$137.8	\$104.4	\$85.7	\$62.6



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URSD INSTITUTO EDUCACIONAL
UNIVERSITÁRIO DO RIO DE JANEIRO

RESUMEN DEL FONDO GENERAL

	2024/2025 Estimaciones reales	2025/2026 Presupuesto
Balance inicial	\$369,134,619	\$358,471,726
(+) Ingresos	764,539,289	733,511,806
(-) Gastos	(776,092,567)	(799,211,135)
Saldo final	\$358,471,726	\$292,772,397

No gastable	\$216,994	\$216,994
Restringido	137,835,346	104,426,780
Comprometido	189,356,041	156,160,178
Reserva para incertidumbres económicas (obligatorio 4 %)	31,063,345	31,968,445
Total	\$358,471,726	\$292,772,397

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URSD INSTITUTO EDUCACIONAL
UNIVERSITÁRIO DO RIO DE JANEIRO

RESUMEN DEL FONDO GENERAL

	2024/2025 Estimaciones reales	2025/2026 Presupuesto
No gastable	\$216,994	\$216,994
Efectivo rotativo	150,000	150,000
Tiendas de inventario	66,994	66,994



RESUMEN DEL FONDO GENERAL

	2024/2025 Estimaciones reales	2025/2026 Presupuesto
Restringido	\$137,835,346	\$104,426,780
Subvención de finalización A-G	1,705,104	-
Subvención de Educativa Antibias	57,778	-
Escuelas de Artes y Música (AMS) Prop 28	7,593,355	5,820,713
Programa de Subvención de <i>California Serves</i>	311,577	-
Subvención de Capacidad	-	547,379
Subvención global para desarrollo profesional clasificado	248,494	248,494
Oportunidades de doble inscripción	493,230	314,252
Subvención global de la eficacia del educador	4,070,036	-
Multiplicador de equidad	1,120,203	1,120,203
<i>Continúa en la próxima diapositiva</i>		

RESUMEN DEL FONDO GENERAL

	2024/2025 Estimaciones reales	2025/2026 Presupuesto
Restringido (continuación)		
Programa de Oportunidades de Aprendizaje Expandido (ELOP)	23,913,544	20,697,616
Programa de Vías del Estado Dorado	5,451,439	3,056,160
Subvención de emergencia para la recuperación del aprendizaje	40,207,192	24,972,072
Exámenes de lectoescritura	166,448	-
Opción de facturación de Medi-Cal	5,440,121	5,346,125
Fondos para infraestructuras y formación en la cocina de nutrición	1,001,855	1,001,855
Remodelación	33,506,665	32,634,640
Mantenimiento rutinario restringido	2,508,278	2,750,563
Educación Especial	7,267,380	4,842,355
Varios	2,772,647	1,074,353

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RESUMEN DEL FONDO GENERAL

	2024/2025 Estimaciones reales	2025/2026 Presupuesto
Comprometido	\$189,356,041	\$156,160,178
Centro Educativo Anna	3,056,047	-
Instalaciones culinarias CTE	5,600,000	5,600,000
Mantenimiento aplazado	10,703,262	8,203,262
Programa de remplazo de tecnología para el personal de todo el Distrito	4,250,000	3,400,000
Vehículo eléctrico y mandato de la infraestructura	600,000	600,000
Compensación al empleado y obligaciones de las prestaciones	22,825,402	19,976,481
E-Rate y tecnología de la infraestructura	1,965,499	1,965,499
Planificación de las instalaciones	19,024,000	19,024,000
Dinero apartado para dispositivos, muebles y equipo	1,000,000	1,000,000
<i>Continúa en la próxima diapositiva</i>		

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RESUMEN DEL FONDO GENERAL

	2024/2025 Estimaciones reales	2025/2026 Presupuesto
Comprometido (continuación)		
Costo del comienzo de la nueva escuela primaria	2,250,000	2,250,000
Fondo de reserva para la seguridad y protección	1,444,828	-
Remanente escolar y del departamento	5,849,591	4,251,489
Estructuras con sombra	6,434,520	-
Necesidades de la escuela y la tecnología del salón de clase	929,013	-
Protección del personal y apoyo a las clases combinadas	4,188,430	1,500,000
Reserva estratégica para las incertidumbres	89,463,550	82,177,259
Suplementario y concentración	3,072,771	-
Adopción de libros de texto	6,496,179	6,110,714
Propiedad no reclamada	202,949	101,474

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OTROS FONDOS

	Saldo Inicial	Ingresos/ Fuentes	Gastos/ Usos	Saldo final
Cuerpo Estudiantil Asociado (ASB)	\$3,318,403	\$3,894,802	\$3,521,844	\$3,691,361
Educación para adultos	881,721	4,086,305	4,074,717	893,309
Desarrollo infantil (Preescolar estatal)	2,186,347	4,944,080	4,944,080	2,186,347
Cafetería	32,183,854	34,710,022	41,419,972	25,473,904
Edificios (Medida O)	11,069,022	41,000,000	21,213,894	30,855,128
Servicios de capital (Cuotas de promotores)	4,905,351	3,078,846	2,254,085	5,730,112
Proyectos de capital (los CFD y fondos estatales)	46,151,621	8,176,101	20,351,879	33,975,843
Servicio de deuda	796,597	1,411,416	1,561,416	646,597
Seguro propio	19,735,573	64,106,180	64,987,178	18,854,575
Fondo de prestaciones para jubilados fideicomiso irrevocable	34,247,097	2,055,000	165,000	36,137,097
Fideicomiso de la fundación	280,745	-	-	280,745
Total	\$155,756,331	\$167,462,752	\$164,494,065	\$158,725,018

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MIRANDO HACIA EL FUTURO

Riesgos al presupuesto e incertidumbres

- Impactos federales
- Finalizar las proposiciones 30/55 en 2030
 - Impuestos reducidos = reducción de los ingresos del estado
- Retraso en la recaudación de impuestos debido a los incendios
- Economía estatal y aumento de presión de los costos
- Ajustes a la inscripción



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 **RUSD** INSTITUTO EDUCACIONAL
UNIVERSIDADE DO RIO DE JANEIRO

MIRANDO HACIA EL FUTURO

La legislatura aprueba el presupuesto estatal antes del 15 de junio

- ¿Aumentar de la financiación del TK para apoyar la proporción de 10 adultos por estudiante?
- ¿Subvención global discrecional para el apoyo y formación profesional?

La Junta del RUSD aprueba el presupuesto el 26 de junio

Continuar la colaboración con los departamentos para reducir gasto y ahorrar en el presupuesto



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 **RUSD** INSTITUTO EDUCACIONAL
UNIVERSIDADE DO RIO DE JANEIRO

COMENTARIOS PÚBLICOS



SIGLAS

AB.....	Proyecto de ley de la Asamblea
ACA.....	Enmienda Concurrente de la Asamblea o Ley de Asistencia Asequible (también conocida como PPACA)
ACR.....	Resolución Concurrente de la Asamblea
ACSA.....	Asociación de Administradores Escolares de California
ADA	Promedio de asistencia diaria
ADC	Contribución determinada actuarialmente
AFSCME	Federación Estadounidense de Empleados Estatales, Municipales y de Condados
AMO	Objetivo mensurable anual
AMS.....	Arte y música en las escuelas (Prop. 28)
AMT	Impuesto mínimo alternativo
AP	Asignación Avanzada
API	Índice de rendimiento académico
ARC	Contribución anual requerida
ARP.....	Plan de Rescate Estadounidense
ASAM	Modelo de responsabilidad de las escuelas alternativas
ASCC	Certificado de habilitación de supervisor de actividades
ASES	Programa de educación y seguridad después de clase
AU	Unidad Administrativa de un SELPA
AV	Valor estimado
AYP	Progreso anual adecuado
BBA	Ley presupuestaria bipartidista
BCLAD	Desarrollo bilingüe, intercultural, lingüístico y académico
BCP	Propuesta de modificación presupuestaria
BIIG	Subvención para la mejora de las infraestructuras de banda ancha
BRL	Límite de ingresos base
BTSA	Apoyo y evaluación a maestros principiantes
CAASPP	Evaluación del rendimiento y el progreso de los estudiantes en California
CADS	Sistema de Datos de Aplicación Consolidado
CAHSEE	Examen de fin de estudios preparatorios de California
CALPADS	Sistema longitudinal de datos sobre el rendimiento de los alumnos de California
CalPERS	Sistema de Jubilación de los Empleados Públicos de California
CalSTRS	Sistema de Jubilación de Maestros del Estado de California
CALTIDES	Sistema Longitudinal de Datos Integrados de Maestros de California
CalWORKs	Oportunidades laborales en California y responsabilidad para los niños
CAPA	Evaluación Alternativa de Rendimiento de California

CARES.....	Ayuda, socorro y seguridad económica en relación con el coronavirus
CARS	Sistema consolidado de solicitudes e informes
CASBO	Asociación de directores de centros escolares de California
CASEMIS	Sistema de información para la gestión de la educación especial en California
CASH	Coalición por una Vivienda Escolar Adecuada
CBA	Convenio de negociación colectiva
CBEDS	Sistema de Datos Educativos Básicos de California
CBEST	Prueba de destrezas de educación básica de California
CBIS	Estudios independientes basados en la materia
CCC	Colegios Comunitarios de California
CCEE.....	Colaboración para la Excelencia Educativa de California
CCR	Código de Reglamentos de California (Título 5) o Revisión Coordinada del Cumplimiento de la Normativa
CCSESA	Asociación de Servicios Educativos para Superintendentes de Condados de California
CCSS.....	Estándares Estatales Básicos Comunes
CDE	Secretaría de Educación de California
CEA	Gastos actuales de educación
CEC	Comisión de Energía de California
CELDT	Prueba de Desarrollo del Idioma Inglés de California
CEP	Disposición comunitaria sobre la admisibilidad
CFR	Código de Reglamentos Federales
CFT.....	Federación de Maestros de California
CHIP	Programa de Seguro Médico Infantil
CLAD.....	Desarrollo intercultural, lingüístico y académico
CMIS.....	Supervisión del cumplimiento, intervenciones y sanciones
CNIPS.....	Sistema de pago de información sobre nutrición infantil
COE	Oficina de Educación del Condado
COLA	Ajuste del costo de la vida
COP	Certificado de participación
CPI	Índice de precios al consumidor
CPR	Revisión del rendimiento de California
CR	Resolución de continuidad
CRF.....	Fondo de Ayuda contra el Coronavirus
CRRSA.....	Recursos suplementarios para respuesta y ayuda en caso de coronavirus
CSAM	Manual de contabilidad escolar de California
CSBA	Asociación de Juntas Escolares de California
CSEA.....	Asociación de Empleados Escolares de California

CSET	Examen de materias de California para maestros
CSFG.....	Subvención para instalaciones de escuelas autónomas
CSFGP	Programa de subvenciones para instalaciones de escuelas autónomas
CSIS	Servicios de información escolar de California
CSR	Reducción del número de alumnos por clase o reforma escolar integral
CST	Examen de los Estándares de California
CSTP	Estándares de California para la profesión de maestro
CTA	Asociación de Maestros de California
CTC	Comisión de Acreditación de Maestros
CTE	Educación Técnica Profesional
CTEIG.....	Subvención de Incentivo a la Educación Técnica Profesional
CTO	Tiempo libre compensatorio
CYBHI.....	Iniciativa de Salud Conductual Infantil y Juvenil
DAC	Comité Asesor de Distrito
DACA	Acción Diferida para los Llegados en la Infancia
DAIT	Equipo de Ayuda e Intervención del Distrito
DGS	Secretaría de Servicios Generales
DIR	Secretaría de Relaciones Industriales
DIS	Instrucción y servicios designados
DMP.....	Programa de mantenimiento diferido
DOF	Secretaría de Finanzas
DOJ	Ministerio de Justicia
DOL	Secretaría de Trabajo
DSA	División del Arquitecto del Estado
DSS	Departamento de Servicios Sociales
EAAP.....	Panel de apelación de auditorías educativas
E.C.....	Código de Educación
ECAA	Ley de asistencia para la conservación de la energía
ECE	Educación de la primera infancia
ED	Secretaría de Educación de EE.UU.
EDGAR	Reglamentos administrativos generales de la Secretaría de Educación
EEOC	Comisión para la Igualdad de Oportunidades laborales
EERA.....	Ley de relaciones laborales en la educación
EIA	Ayudas por impacto económico
EL	Aprendiz de inglés o (ELL- Aprendiz del idioma inglés)
ELA	Artes lingüísticas en inglés

ELAC	Comité Asesor de Aprendices del Inglés
ELAP	Programa de adquisición del inglés
ELO.....	Oportunidades de aprendizaje expandidas
ELOP.....	Programa de Oportunidades de Aprendizaje Expandido
ELPAC	Evaluación del dominio del inglés para California
EPA	Cuenta de protección de la educación
ERAF	Fondo de Aumento de los Ingresos de Educación
ERP	Pago de Recuperación Económica o Programa de Reparaciones Urgentes
ERT	Objetivo de recuperación económica
ESEA	Ley de Educación Primaria y Secundaria
ESL.....	Inglés como Segundo Idioma
ESSA	Ley para el Éxito de Todos los Estudiantes
ESSER.....	Ayuda de emergencia para escuelas primarias y secundarias
ESY	Año Escolar Extendido
FAPE	Educación Pública Adecuada y Gratuita
FCMAT	Equipo de Asistencia a la Gestión y Crisis Fiscal
FDPIR	Programa de distribución de alimentos en reservas de los pueblos de nativos estadounidenses
FERPA	Ley de Privacidad y Derechos Educativos de la Familia
FLSA	Ley de Estándares Laborales Justos
FPM	Supervisión de los programas federales
FRPM	Comidas gratuitas y a precio reducido
FTE	Equivalente a tiempo completo
GAAP	Principios de contabilidad generalmente aceptados
GASB	Junta de Estándares de Contabilidad Gubernamental
GATE.....	Educación para superdotados y talentosos
GDP	Producto interior bruto
GEER.....	Ayuda de emergencia del Gobernador para la educación
GF	Fondo General
GSA	Ajuste de grado
GO	Obligación general (bono)
GPA	Programa del Gobernador de Premios al Rendimiento
HOUSSE	Alto Objetivo Estándar Estatal Uniforme de Evaluación
HQT	Maestro altamente cualificado
HRA	Acuerdo de reembolso sanitario
HSA	Cuenta de ahorro sanitario
IDEA	Ley para la Educación de las Personas Discapacitadas

IEP	Programa de Educación Individualizado
IHSS	Servicios de apoyo en el hogar
II/USP	Programa de Intervención Inmediata/Escuelas de Bajo Rendimiento
IMFRP	Programa de reajuste de la financiación del material didáctico
IPI.....	Instrucción presencial
IRCA	Ley de Reforma y Control de la Inmigración
ISP	Porcentaje de estudiantes identificados
JLBC	Comité Legislativo Conjunto de Presupuestos
JPA.....	Acuerdo de poderes conjuntos o Autoridad de poderes conjuntos
LAIF.....	Fondo de Inversión de las Agencias Locales
LAO	Oficina del Analista Legislativo
LCAP	Plan de Responsabilidad y Control Local
LCFF	Fórmula de Financiación de Control Local
LCI	Institución autorizada para niños

(a menudo se utiliza como término genérico para englobar también los hogares de familias de acogida y los centros médicos residenciales)

LEA	Agencia educativa local
LEP.....	Dominio limitado del inglés
LLM.....	Mitigación de la pérdida de aprendizaje
LPP.....	Programa de arrendamiento con opción a compra
LRE	Entorno menos restrictivo
MAA	Actividades administrativas de Medi-Cal
MBG	Subvención global por mandato
MEP	Programa de Educación para Migrantes
MOU	Memorándum de acuerdo
MPP	Porcentaje de proporcionalidad mínimo
MSA.....	Ayuda estatal mínima
MTSS.....	Sistemas de Apoyo Multinivel
MYP	Proyección plurianual
NAEP.....	Evaluación Nacional de Progreso Educativo
NCES.....	Centro Nacional de Estadísticas Educativas
NCLB.....	Que ningún niño se quede atrás
NOL	Pérdida neta de operación
NPS/A.....	Escuela/Agencia no pública
NSLP	Programa nacional de almuerzos escolares
NSS	Escuela pequeña necesaria

SELPA OAL	Oficina de la Ley Administrativa
OMB	Oficina de Gestión y Presupuesto
OPEB	Otras prestaciones post-empleo
OPSC	Oficina de Construcción de Escuelas Públicas
P-1	Primer principal (prorratio)
P-2	Segundo principal (prorratio)
PAR	ayuda y revisión entre compañeros
PARS.....	Servicios de jubilación de agencias públicas
PCA	Cuenta de costos del proyecto
PD.....	Formación Profesional
PEPRA	Ley de reforma de las pensiones de los empleados públicos
PERB.....	Junta Pública de Relaciones Laborales
PI	Mejora del programa
PIT	Impuesto sobre los ingresos personales
PKS	Tipos de servicios específicos
PL	Derecho público (ley federal)
PL 81-874	Ley Pública 81-874 (Ayuda Federal de Impacto)
PMIA.....	Cuenta de inversión monetaria común
PMIB.....	Junta de Inversión de Fondos Comunes
PPACA	Ley de Protección del Paciente y Asistencia Sanitaria Asequible
PPIC	Instituto de Políticas Públicas de California
PRSP	Plan de estabilización de las tasas de pensión
PSAA.....	Ley de responsabilidad de las escuelas públicas
PSSSA	Cuenta de estabilización del sistema de escuelas públicas
PTA	Asociación de padres y maestros
QCR.....	Revisión del control de calidad
QEIA	Ley de inversión en educación de calidad
QRIS	Sistemas de evaluación y mejora de la calidad
QSCB	Bonos cualificados para la construcción de escuelas
QZAB	Bono de la Academia de la Zona Calificada
RDA	Agencia de Reurbanización
REU	Reserva para Incertidumbres Económicas
RFA	Petición de solicitud
RMR	Tasa del mercado regional
ROC/P	Centro / Programa Ocupacional Regional
RRMA	Cuenta de mantenimiento rutinario restringido

RROP	tasa del salario regular
RSDSS	Sistema Regional de Apoyo a Distritos y Escuelas
RS/PS	Servicios Regionales/Especialista de Programas
RSP	Programa de Especialista en Recursos
RTI	Respuesta a la intervención
S4	Sistema estatal de apoyo a las escuelas
S/C	Subvención Suplementaria y de Concentración
SAB	Junta de Asignación Estatal
SACS.....	Estructura Estándar de Códigos de Cuenta
SAIT	Equipo de Asistencia e Intervención Escolar
SALT	Impuestos estatales y locales
SARB	Junta Escolar de Revisión de Asistencia (a nivel de oficina del condado)
SART	Equipo de revisión de la asistencia escolar (a nivel escolar)
SARC	Informe de responsabilidad escolar
SAT-9	Examen de rendimiento Stanford, novena edición, formulario T
SB	Proyecto de ley del Senado
SBAC	Consortio de la Evaluación <i>Smarter Balanced</i>
SBE	Junta de Educación Estatal
SCA	Enmienda constitucional del Senado
SCE	Educación compensatoria estatal
SCO	Oficina del Interventor del Estado
SCOTUS	Tribunal Supremo de los Estados Unidos
SCR	Resolución constitucional del Senado
SDC	Clase especial diurna
SEA	Agencia de Educación Estatal
SED	Trastorno emocional grave
SEIU	Sindicato Internacional de Empleados de Servicios
SELPA	Área del Plan Local de Educación Especial
SERAF	Fondo Suplementario de Aumento de los Ingresos de Educación
SES	Situación socioeconómica o servicios educativos suplementarios
SFA	Autoridad Alimentaria Escolar
SFID	Distrito de mejora de las instalaciones escolares
SFP.....	Programa de instalaciones escolares
SFSD	División de Servicios Fiscales Escolares del CDE
SFSF	Fondo Estatal de Estabilización Fiscal
SIG	Subvención para la mejora de escuelas

SIP	Programa de mejora escolar
SLIBG.....	Subvención global para la mejora de escuelas y bibliotecas
SMAA	Actividades administrativas de Medi-Cal en las escuelas
SNP	Programa de nutrición escolar
SPI	Superintendente de Instrucción Pública del Estado
SPSA	Plan único para el rendimiento estudiantil
SRR	Tasa de reembolso Estándar
SSI/SSP	Ingreso Suplementario de Seguridad/Pago Suplementario Estatal
SST.....	Equipo de Estudio de Estudiantes; también Equipo de Éxito Estudiantil
STAR	Pruebas e informes de normak
STEM.....	Ciencia, Tecnología, Ingeniería y Matemáticas
STR	Tasa objetivo estatal
STRI	Instituto Estatal de Investigación Fiscal
SWD	Estudiantes con discapacidad
SWP	Programa para toda la escuela
TANF	ayuda temporal para familias necesitadas
TAS	Escuela de ayuda específica
TIIG	Subvención para la mejora de la enseñanza
TK	Kínder Transicional
TRANS	Bonos de anticipación de impuestos e ingresos
UCP	Procedimiento uniforme de queja
UP	Alumnos no duplicados
UPP	Porcentaje de alumnos no duplicados

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: 3380 14th Street, Riverside CA 92501

Date: June 2, 2025

Adoption Date: June 26, 2025

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Dr. Jesse Tweed

Title: Clerk

Public Hearing:

Place: 6735 Magnolia Avenue, Riverside CA 92506

Date: June 5, 2025

Time: 5:30 p.m.

Contact person for additional information on the budget reports:

Name: Christina DeFalco Hoff

Title: Director, Business Services

Telephone: 951-352-6729 ext. 82201

E-mail: cdefalcohoff@riversideunified.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	

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9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2024-25) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X	
			X	
			X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
			06/26/2025	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	

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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:	\$ 11,441,269.00
Less: Amount of total liabilities reserved in budget:	\$ 11,441,269.00
Estimated accrued but unfunded liabilities:	\$ 0.00

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

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

Signed

Date of Meeting: June 26, 2025

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Dr. Jesse Tweed

Title: Clerk

For additional information on this certification, please contact:

Name: Christina DeFalco Hoff

Title: Director, Business Services

Telephone: 951-352-6729 ext. 82201

E-mail: cdefalcohoff@riversideunified.org

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	539,412,532.00	0.00	539,412,532.00	541,694,580.00	0.00	541,694,580.00	0.4%					
2) Federal Revenue	8100-8299	403,354.00	39,125,045.00	39,528,399.00	402,639.00	25,941,328.00	26,343,967.00	-33.4%					
3) Other State Revenue	8300-8599	18,311,499.00	129,380,177.00	147,691,676.00	19,294,568.00	121,422,726.00	140,717,294.00	-4.7%					
4) Other Local Revenue	8600-8799	20,413,084.00	17,493,598.00	37,906,682.00	14,455,990.00	10,299,975.00	24,755,965.00	-34.7%					
5) TOTAL, REVENUES		578,540,469.00	185,998,820.00	764,539,289.00	575,847,777.00	157,664,029.00	733,511,806.00	-4.1%					
B. EXPENDITURES													
1) Certificated Salaries	1000-1999	218,473,323.00	77,863,675.00	296,336,998.00	225,530,416.00	80,901,650.00	306,432,066.00	3.4%					
2) Classified Salaries	2000-2999	69,410,209.00	42,231,933.00	111,642,142.00	71,855,910.00	45,003,116.00	116,859,026.00	4.7%					
3) Employee Benefits	3000-3999	111,890,275.00	75,583,780.00	187,474,055.00	115,983,096.00	81,460,428.00	197,443,524.00	5.3%					
4) Books and Supplies	4000-4999	30,258,232.00	18,826,201.00	49,084,433.00	27,052,537.00	20,977,377.00	48,029,914.00	-2.1%					
5) Services and Other Operating Expenditures	5000-5999	57,961,204.00	40,131,710.00	98,092,914.00	54,778,442.00	40,846,507.00	95,624,949.00	-2.5%					
6) Capital Outlay	6000-6999	14,768,264.00	19,770,605.00	34,538,869.00	18,741,114.00	17,058,293.00	35,799,407.00	3.6%					
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499	196,949.00	246,267.00	443,216.00	205,681.00	0.00	205,681.00	-53.6%					
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(13,613,641.00)	12,093,581.00	(1,520,060.00)	(10,958,683.00)	9,775,251.00	(1,183,432.00)	-22.1%					
9) TOTAL, EXPENDITURES		489,344,815.00	286,747,752.00	776,092,567.00	503,188,513.00	296,022,622.00	799,211,135.00	3.0%					
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)													
		89,195,654.00	(100,748,932.00)	(11,553,278.00)	72,659,264.00	(138,358,593.00)	(65,699,329.00)	468.7%					
D. OTHER FINANCING SOURCES/USES													
1) Interfund Transfers													
a) Transfers In	8900-8929	0.00	1,381,454.00	1,381,454.00	0.00	0.00	0.00	-100.0%					
b) Transfers Out	7600-7629	491,069.00	0.00	491,069.00	0.00	0.00	0.00	-100.0%					
2) Other Sources/Uses													
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%					
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%					
3) Contributions	8980-8999	(97,687,933.00)	97,687,933.00	0.00	(104,950,027.00)	104,950,027.00	0.00	0.0%					
4) TOTAL, OTHER FINANCING SOURCES/USES		(98,179,002.00)	99,069,387.00	890,385.00	(104,950,027.00)	104,950,027.00	0.00	-100.0%					
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)													
		(8,983,348.00)	(1,679,545.00)	(10,662,893.00)	(32,290,763.00)	(33,408,566.00)	(65,699,329.00)	516.1%					
F. FUND BALANCE, RESERVES													
1) Beginning Fund Balance													
a) As of July 1 - Unaudited	9791	229,619,728.00	139,514,891.00	369,134,619.00	220,636,380.00	137,835,346.00	358,471,726.00	-2.9%					
b) Audit Adjustments	9793	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)	
c) As of July 1 - Audited (F1a + F1b)			229,619,728.00	139,514,891.00	369,134,619.00	220,636,380.00	137,835,346.00	358,471,726.00	-2.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			229,619,728.00	139,514,891.00	369,134,619.00	220,636,380.00	137,835,346.00	358,471,726.00	-2.9%
2) Ending Balance, June 30 (E + F1e)			220,636,380.00	137,835,346.00	358,471,726.00	188,345,617.00	104,426,780.00	292,772,397.00	-18.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores		9712	66,994.00	0.00	66,994.00	66,994.00	0.00	66,994.00	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	137,835,346.00	137,835,346.00	0.00	104,426,780.00	104,426,780.00	-24.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	189,356,041.00	0.00	189,356,041.00	156,160,178.00	0.00	156,160,178.00	-17.5%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	31,063,345.00	0.00	31,063,345.00	31,968,445.00	0.00	31,968,445.00	2.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	220,636,380.00	137,835,346.00	358,471,726.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

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			220,636,380.00	137,835,346.00	358,471,726.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			220,636,380.00	137,835,346.00	358,471,726.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	344,550,140.00	0.00	344,550,140.00	346,853,735.00	0.00	346,853,735.00	0.7%
Education Protection Account State Aid - Current Year		8012	74,125,615.00	0.00	74,125,615.00	74,273,412.00	0.00	74,273,412.00	0.2%
State Aid - Prior Years		8019	134,825.00	0.00	134,825.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	780,525.00	0.00	780,525.00	780,525.00	0.00	780,525.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	101,346,544.00	0.00	101,346,544.00	101,346,544.00	0.00	101,346,544.00	0.0%
Unsecured Roll Taxes		8042	5,583,541.00	0.00	5,583,541.00	5,583,541.00	0.00	5,583,541.00	0.0%
Prior Years' Taxes		8043	5,750,276.00	0.00	5,750,276.00	5,750,276.00	0.00	5,750,276.00	0.0%
Supplemental Taxes		8044	2,888,058.00	0.00	2,888,058.00	2,888,058.00	0.00	2,888,058.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(13,575,133.00)	0.00	(13,575,133.00)	(13,575,133.00)	0.00	(13,575,133.00)	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	19,502,599.00	0.00	19,502,599.00	19,502,599.00	0.00	19,502,599.00	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			541,086,990.00	0.00	541,086,990.00	543,403,557.00	0.00	543,403,557.00	0.4%
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	(1,674,458.00)	0.00	(1,674,458.00)	(1,708,977.00)	0.00	(1,708,977.00)	2.1%
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			539,412,532.00	0.00	539,412,532.00	541,694,580.00	0.00	541,694,580.00	0.4%
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	8,476,888.00	8,476,888.00	0.00	8,347,297.00	8,347,297.00	-1.5%
Special Education Discretionary Grants		8182	0.00	797,893.00	797,893.00	0.00	738,334.00	738,334.00	-7.5%
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	1,451,717.00	1,451,717.00	0.00	1,577,775.00	1,577,775.00	8.7%
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		12,423,726.00	12,423,726.00		10,849,897.00	10,849,897.00	-12.7%
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		2,432,232.00	2,432,232.00		1,352,252.00	1,352,252.00	-44.4%
Title III, Immigrant Student Program	4201	8290		138,296.00	138,296.00		125,000.00	125,000.00	-9.6%
Title III, English Learner Program	4203	8290		928,645.00	928,645.00		1,464,532.00	1,464,532.00	57.7%
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		1,070,291.00	1,070,291.00		1,105,627.00	1,105,627.00	3.3%
	3500-3599	8290		288,766.00	288,766.00		298,928.00	298,928.00	3.5%
	All Other	8290	403,354.00	11,116,591.00	11,519,945.00	402,639.00	81,686.00	484,325.00	-95.8%
	TOTAL, FEDERAL REVENUE		403,354.00	39,125,045.00	39,528,399.00	402,639.00	25,941,328.00	26,343,967.00	-33.4%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		36,400,212.00	36,400,212.00		36,926,194.00	36,926,194.00	1.4%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,737,691.00	0.00	1,737,691.00	1,796,564.00	0.00	1,796,564.00	3.4%
Lottery - Unrestricted and Instructional Materials		8560	7,242,103.00	3,109,358.00	10,351,461.00	7,081,707.00	3,040,314.00	10,122,021.00	-2.2%
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		38,140,901.00	38,140,901.00		36,895,384.00	36,895,384.00	-3.3%
After School Education and Safety (ASES)	6010	8590		5,594,721.00	5,594,721.00		5,207,707.00	5,207,707.00	-6.9%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,773,077.00	1,773,077.00		1,840,000.00	1,840,000.00	3.8%
Arts and Music in Schools (Prop 28)	6770	8590		5,568,519.00	5,568,519.00		5,379,703.00	5,379,703.00	-3.4%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		35,000.00	35,000.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	9,331,705.00	38,758,389.00	48,090,094.00	10,416,297.00	32,133,424.00	42,549,721.00	-11.5%
TOTAL, OTHER STATE REVENUE			18,311,499.00	129,380,177.00	147,691,676.00	19,294,568.00	121,422,726.00	140,717,294.00	-4.7%

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	7,953,451.00	7,953,451.00	0.00	7,636,275.00	7,636,275.00	-4.0%
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	6,517.00	0.00	6,517.00	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	1,732.00	0.00	1,732.00	0.00	0.00	0.00	-100.0%
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	470,830.00	0.00	470,830.00	265,000.00	0.00	265,000.00	-43.7%
Interest		8660	14,500,000.00	0.00	14,500,000.00	11,000,000.00	0.00	11,000,000.00	-24.1%
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	46,945.00	0.00	46,945.00	50,000.00	0.00	50,000.00	6.5%
Interagency Services		8677	0.00	3,646,147.00	3,646,147.00	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,822,832.00	5,894,000.00	10,716,832.00	3,140,990.00	2,663,700.00	5,804,690.00	-45.8%

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)	
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	564,228.00	0.00	564,228.00	0.00	0.00	0.00	-100.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,413,084.00	17,493,598.00	37,906,682.00	14,455,990.00	10,299,975.00	24,755,965.00	-34.7%
TOTAL, REVENUES			578,540,469.00	185,998,820.00	764,539,289.00	575,847,777.00	157,664,029.00	733,511,806.00	-4.1%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	176,376,705.00	62,035,797.00	238,412,502.00	180,590,712.00	66,875,841.00	247,466,553.00	3.8%
Certificated Pupil Support Salaries		1200	14,278,885.00	7,112,546.00	21,391,431.00	15,924,972.00	5,983,449.00	21,908,421.00	2.4%
Certificated Supervisors' and Administrators' Salaries		1300	24,410,793.00	5,826,260.00	30,237,053.00	25,540,852.00	5,106,533.00	30,647,385.00	1.4%
Other Certificated Salaries		1900	3,406,940.00	2,889,072.00	6,296,012.00	3,473,880.00	2,935,827.00	6,409,707.00	1.8%
TOTAL, CERTIFICATED SALARIES			218,473,323.00	77,863,675.00	296,336,998.00	225,530,416.00	80,901,650.00	306,432,066.00	3.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	4,142,973.00	23,835,424.00	27,978,397.00	4,937,911.00	27,394,262.00	32,332,173.00	15.6%
Classified Support Salaries		2200	24,675,677.00	9,838,046.00	34,513,723.00	24,613,137.00	10,416,607.00	35,029,744.00	1.5%
Classified Supervisors' and Administrators' Salaries		2300	8,586,362.00	2,321,120.00	10,907,482.00	8,908,816.00	297,375.00	9,206,191.00	-15.6%
Clerical, Technical and Office Salaries		2400	21,640,134.00	3,682,173.00	25,322,307.00	22,463,274.00	4,116,928.00	26,580,202.00	5.0%
Other Classified Salaries		2900	10,365,063.00	2,555,170.00	12,920,233.00	10,932,772.00	2,777,944.00	13,710,716.00	6.1%
TOTAL, CLASSIFIED SALARIES			69,410,209.00	42,231,933.00	111,642,142.00	71,855,910.00	45,003,116.00	116,859,026.00	4.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	40,062,797.00	38,517,320.00	78,570,117.00	42,869,393.00	40,659,319.00	83,528,712.00	6.3%
PERS		3201-3202	16,600,730.00	10,664,267.00	27,264,997.00	18,812,706.00	12,658,391.00	31,471,097.00	15.4%

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	8,061,120.00	4,192,719.00	12,253,839.00	8,762,639.00	4,779,743.00	13,542,382.00	10.5%
Unemployment Insurance			3401-3402	34,668,480.00	15,502,726.00	50,171,206.00	32,672,848.00	17,873,131.00	50,545,979.00	0.7%
Workers' Compensation			3501-3502	136,658.00	54,358.00	191,016.00	148,786.00	63,017.00	211,803.00	10.9%
OPEB, Allocated			3601-3602	5,598,582.00	2,223,414.00	7,821,996.00	7,737,713.00	3,276,989.00	11,014,702.00	40.8%
OPEB, Active Employees			3701-3702	4,400,508.00	1,775,489.00	6,175,997.00	4,761,667.00	2,017,243.00	6,778,910.00	9.8%
Other Employee Benefits			3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3901-3902	2,371,400.00	2,653,487.00	5,024,887.00	217,344.00	132,595.00	349,939.00	-93.0%
				111,890,275.00	75,583,780.00	187,474,055.00	115,983,096.00	81,460,428.00	197,443,524.00	5.3%
BOOKS AND SUPPLIES										
Approved Textbooks and Core Curricula Materials			4100	114,510.00	3,328,836.00	3,443,346.00	0.00	1,490,314.00	1,490,314.00	-56.7%
Books and Other Reference Materials			4200	147,529.00	411,283.00	558,812.00	148,388.00	189,662.00	338,050.00	-39.5%
Materials and Supplies			4300	20,804,368.00	11,624,874.00	32,429,242.00	20,259,618.00	17,942,106.00	38,201,724.00	17.8%
Noncapitalized Equipment			4400	9,191,825.00	3,461,208.00	12,653,033.00	6,644,531.00	1,355,295.00	7,999,826.00	-36.8%
Food			4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES				30,258,232.00	18,826,201.00	49,084,433.00	27,052,537.00	20,977,377.00	48,029,914.00	-2.1%
SERVICES AND OTHER OPERATING EXPENDITURES										
Subagreements for Services			5100	22,588,869.00	21,920,958.00	44,509,827.00	22,035,652.00	21,378,838.00	43,414,490.00	-2.5%
Travel and Conferences			5200	807,077.00	967,411.00	1,774,488.00	635,347.00	840,708.00	1,476,055.00	-16.8%
Dues and Memberships			5300	239,656.00	59,946.00	299,602.00	185,254.00	64,223.00	249,477.00	-16.7%
Insurance			5400 - 5450	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services			5500	9,476,951.00	99,450.00	9,576,401.00	10,313,204.00	89,000.00	10,402,204.00	8.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements			5600	1,091,711.00	1,439,943.00	2,531,654.00	781,746.00	1,328,020.00	2,109,766.00	-16.7%
Transfers of Direct Costs			5710	(1,612,140.00)	1,612,140.00	0.00	(1,373,789.00)	1,373,789.00	0.00	0.0%
Transfers of Direct Costs - Interfund			5750	(24,252.00)	524,072.00	499,820.00	(9,345.00)	602,655.00	593,310.00	18.7%
Professional/Consulting Services and Operating Expenditures			5800	23,048,959.00	13,461,701.00	36,510,660.00	20,618,786.00	15,135,312.00	35,754,098.00	-2.1%
Communications			5900	2,344,373.00	46,089.00	2,390,462.00	1,591,587.00	33,962.00	1,625,549.00	-32.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES				57,961,204.00	40,131,710.00	98,092,914.00	54,778,442.00	40,846,507.00	95,624,949.00	-2.5%
CAPITAL OUTLAY										
Land			6100	48,491.00	139,211.00	187,702.00	0.00	0.00	0.00	-100.0%
Land Improvements			6170	3,905,524.00	625,867.00	4,531,391.00	1,100,000.00	258,584.00	1,358,584.00	-70.0%
Buildings and Improvements of Buildings			6200	8,956,279.00	17,312,552.00	26,268,831.00	16,593,668.00	15,584,781.00	32,178,449.00	22.5%
Books and Media for New School Libraries or Major Expansion of School Libraries			6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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	737,421.00	1,292,006.00	2,029,427.00	480,000.00	1,214,928.00	1,694,928.00	-16.5%
Equipment Replacement		6500	1,120,549.00	400,969.00	1,521,518.00	567,446.00	0.00	567,446.00	-62.7%
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			14,768,264.00	19,770,605.00	34,538,869.00	18,741,114.00	17,058,293.00	35,799,407.00	3.6%
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	36,356.00	0.00	36,356.00	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	160,593.00	0.00	160,593.00	205,681.00	0.00	205,681.00	28.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	246,267.00	246,267.00	0.00	0.00	0.00	-100.0%
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)			196,949.00	246,267.00	443,216.00	205,681.00	0.00	205,681.00	-53.6%
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		(12,093,581.00)	12,093,581.00	0.00	(9,775,251.00)	9,775,251.00	0.00	0.0%
Transfers of Indirect Costs - Interfund			7350		(1,520,060.00)	0.00	(1,520,060.00)	(1,183,432.00)	0.00	(1,183,432.00)	-22.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					(13,613,641.00)	12,093,581.00	(1,520,060.00)	(10,958,683.00)	9,775,251.00	(1,183,432.00)	-22.1%
TOTAL, EXPENDITURES					489,344,815.00	286,747,752.00	776,092,567.00	503,188,513.00	286,022,622.00	799,211,135.00	3.0%
INTERFUND TRANSFERS											
INTERFUND TRANSFERS IN											
From: Special Reserve Fund			8912		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund			8914		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In			8919		0.00	1,381,454.00	1,381,454.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN					0.00	1,381,454.00	1,381,454.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT											
To: Child Development Fund			7611		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund			7612		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund			7613		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund			7616		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out			7619		491,069.00	0.00	491,069.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT					491,069.00	0.00	491,069.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES											
SOURCES											
State Apportionments											
Emergency Apportionments			8931		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds											
Proceeds from Disposal of Capital Assets			8953		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources											
Transfers from Funds of Lapsed/Reorganized LEAs			8965		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds											
Proceeds from Certificates of Participation			8971		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases			8972		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds			8973		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs			8974		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES					0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES											

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	(97,687,933.00)	97,687,933.00	0.00	(104,950,027.00)	104,950,027.00	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			(97,687,933.00)	97,687,933.00	0.00	(104,950,027.00)	104,950,027.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(98,179,002.00)	99,069,387.00	890,385.00	(104,950,027.00)	104,950,027.00	0.00	-100.0%

Description			Function Codes		Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
						Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES												
1) LCFF Sources		8010-8099	539,412,532.00	0.00	539,412,532.00	541,694,580.00	0.00	541,694,580.00	0.4%			
2) Federal Revenue		8100-8299	403,354.00	39,125,045.00	39,528,399.00	402,639.00	25,941,328.00	26,343,967.00	-33.4%			
3) Other State Revenue		8300-8599	18,311,499.00	129,380,177.00	147,691,676.00	19,294,568.00	121,422,726.00	140,717,294.00	-4.7%			
4) Other Local Revenue		8600-8799	20,413,084.00	17,493,598.00	37,906,682.00	14,455,990.00	10,299,975.00	24,755,965.00	-34.7%			
5) TOTAL, REVENUES			578,540,469.00	185,998,820.00	764,539,289.00	575,847,777.00	157,664,029.00	733,511,806.00	-4.1%			
B. EXPENDITURES (Objects 1000-7999)												
1) Instruction	1000-1999		270,111,154.00	188,742,781.00	458,853,935.00	275,253,759.00	207,789,435.00	483,043,194.00	5.3%			
2) Instruction - Related Services	2000-2999		63,041,993.00	25,499,377.00	88,541,370.00	61,406,292.00	22,019,471.00	83,425,763.00	-5.8%			
3) Pupil Services	3000-3999		57,939,661.00	18,409,509.00	76,349,170.00	61,128,206.00	16,589,016.00	77,717,222.00	1.8%			
4) Ancillary Services	4000-4999		7,431,402.00	103,191.00	7,534,593.00	8,083,205.00	103,216.00	8,186,421.00	8.7%			
5) Community Services	5000-5999		278,710.00	908.00	279,618.00	270,294.00	908.00	271,202.00	-3.0%			
6) Enterprise	6000-6999		6,432.00	6,768.00	13,200.00	0.00	0.00	0.00	-100.0%			
7) General Administration	7000-7999		30,679,326.00	13,192,860.00	43,872,186.00	30,291,038.00	11,237,976.00	41,529,014.00	-5.3%			
8) Plant Services	8000-8999		59,659,188.00	40,546,091.00	100,205,279.00	66,550,038.00	38,282,600.00	104,832,638.00	4.6%			
9) Other Outgo	9000-9999	Except 7600-7699	196,949.00	246,267.00	443,216.00	205,681.00	0.00	205,681.00	-53.6%			
10) TOTAL, EXPENDITURES			489,344,815.00	286,747,752.00	776,092,567.00	503,188,513.00	296,022,622.00	799,211,135.00	3.0%			
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)												
			89,195,654.00	(100,748,932.00)	(11,553,278.00)	72,659,264.00	(138,358,593.00)	(65,699,329.00)	468.7%			
D. OTHER FINANCING SOURCES/USES												
1) Interfund Transfers												
a) Transfers In		8900-8929	0.00	1,381,454.00	1,381,454.00	0.00	0.00	0.00	-100.0%			
b) Transfers Out		7600-7629	491,069.00	0.00	491,069.00	0.00	0.00	0.00	-100.0%			
2) Other Sources/Uses												
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%			
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%			
3) Contributions		8980-8999	(97,687,933.00)	97,687,933.00	0.00	(104,950,027.00)	104,950,027.00	0.00	0.0%			
4) TOTAL, OTHER FINANCING SOURCES/USES			(98,179,002.00)	99,069,387.00	890,385.00	(104,950,027.00)	104,950,027.00	0.00	-100.0%			
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)												
			(8,983,348.00)	(1,679,545.00)	(10,662,893.00)	(32,290,763.00)	(33,408,566.00)	(65,699,329.00)	516.1%			
F. FUND BALANCE, RESERVES												
1) Beginning Fund Balance												
a) As of July 1 - Unaudited		9791	229,619,728.00	139,514,891.00	369,134,619.00	220,636,380.00	137,835,346.00	358,471,726.00	-2.9%			

Description	Function Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			229,619,728.00	139,514,891.00	369,134,619.00	220,636,380.00	137,835,346.00	358,471,726.00	-2.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			229,619,728.00	139,514,891.00	369,134,619.00	220,636,380.00	137,835,346.00	358,471,726.00	-2.9%
2) Ending Balance, June 30 (E + F1e)			220,636,380.00	137,835,346.00	358,471,726.00	188,345,617.00	104,426,780.00	292,772,397.00	-18.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores		9712	66,994.00	0.00	66,994.00	66,994.00	0.00	66,994.00	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	137,835,346.00	137,835,346.00	0.00	104,426,780.00	104,426,780.00	-24.2%
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	189,356,041.00	0.00	189,356,041.00	156,160,178.00	0.00	156,160,178.00	-17.5%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	31,063,345.00	0.00	31,063,345.00	31,968,445.00	0.00	31,968,445.00	2.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	23,913,544.00	20,697,616.00
6266	Educator Effectiveness, FY 2021-22	4,070,036.00	0.00
6318	Antibias Education Grant	57,778.00	0.00
6383	Golden State Pathways Program	5,451,439.00	3,056,160.00
6500	Special Education	569,511.00	0.00
6546	Mental Health-Related Services	2,103,267.00	247,753.00
6547	Special Education Early Intervention Preschool Grant	4,594,602.00	4,594,602.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	7,593,355.00	5,820,713.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	1,001,855.00	1,001,855.00
7311	Classified School Employee Professional Development Block Grant	248,494.00	248,494.00
7339	Dual Enrollment Opportunities	493,230.00	314,252.00
7399	LCFF Equity Multiplier	1,120,203.00	1,120,203.00
7412	A-G Access/Success Grant	969,340.00	0.00
7413	A-G Learning Loss Mitigation Grant	735,764.00	0.00
7435	Learning Recovery Emergency Block Grant	40,207,192.00	24,972,072.00
7810	Other Restricted State	478,025.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	2,508,278.00	2,750,563.00
9010	Other Restricted Local	41,719,433.00	39,602,497.00
Total, Restricted Balance		137,835,346.00	104,426,780.00

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	4,099,791.00	3,894,802.00	-110.0%
5) TOTAL, REVENUES			4,099,791.00	3,894,802.00	-110.0%
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	1,541,977.00	1,773,273.00	30.0%
5) Services and Other Operating Expenditures		5000-5999	1,520,497.00	1,748,571.00	45.0%
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			3,062,474.00	3,521,844.00	75.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,037,317.00	372,958.00	-64.0%
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)			1,037,317.00	372,958.00	-64.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,264,494.00	3,318,403.00	46.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,264,494.00	3,318,403.00	46.5%
d) Other Restatements		9795	16,592.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,281,086.00	3,318,403.00	45.5%
2) Ending Balance, June 30 (E + F1e)			3,318,403.00	3,691,361.00	11.2%
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	3,318,403.00	3,691,361.00	11.2%
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					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			0.00		
REVENUES					
Sale of Equipment and Supplies		8631	1,577,121.00	0.00	-100.0%
All Other Sales		8639	0.00	1,498,265.00	New
Interest		8660	2,330.00	2,214.00	-5.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	2,520,340.00	2,394,323.00	-5.0%
TOTAL, REVENUES			4,099,791.00	3,894,802.00	-110.0%
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	1,537,456.00	1,768,074.00	15.0%
Noncapitalized Equipment		4400	4,521.00	5,199.00	15.0%
TOTAL, BOOKS AND SUPPLIES			1,541,977.00	1,773,273.00	30.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	7,276.00	8,367.00	15.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,992.00	3,441.00	15.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,510,229.00	1,736,763.00	15.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,520,497.00	1,748,571.00	45.0%
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			3,062,474.00	3,521,844.00	75.0%
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	4,099,791.00	3,894,802.00	-110.0%
5) TOTAL, REVENUES			4,099,791.00	3,894,802.00	-110.0%
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		3,062,474.00	3,521,844.00	15.0%
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			3,062,474.00	3,521,844.00	15.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,037,317.00	372,958.00	-64.0%
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)			1,037,317.00	372,958.00	-64.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,264,494.00	3,318,403.00	46.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,264,494.00	3,318,403.00	46.5%
d) Other Restatements		9795	16,592.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,281,086.00	3,318,403.00	45.5%
2) Ending Balance, June 30 (E + F1e)			3,318,403.00	3,691,361.00	11.2%
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	3,318,403.00	3,691,361.00	11.2%
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
8210	Student Activity Funds	3,318,403.00	3,691,361.00
Total, Restricted Balance		3,318,403.00	3,691,361.00

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	890,094.00	559,862.00	-37.1%
3) Other State Revenue		8300-8599	3,557,585.00	3,509,443.00	-1.4%
4) Other Local Revenue		8600-8799	33,961.00	17,000.00	-49.9%
5) TOTAL, REVENUES			4,481,640.00	4,086,305.00	-8.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,698,848.00	1,656,654.00	-2.5%
2) Classified Salaries		2000-2999	766,489.00	769,690.00	0.4%
3) Employee Benefits		3000-3999	1,265,526.00	1,272,329.00	0.5%
4) Books and Supplies		4000-4999	210,596.00	75,856.00	-64.0%
5) Services and Other Operating Expenditures		5000-5999	265,404.00	159,094.00	-40.1%
6) Capital Outlay		6000-6999	10,865.00	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	160,161.00	141,094.00	-11.9%
9) TOTAL, EXPENDITURES			4,377,889.00	4,074,717.00	-6.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			103,751.00	11,588.00	-88.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			103,751.00	11,588.00	-88.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	777,970.00	881,721.00	13.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			777,970.00	881,721.00	13.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			777,970.00	881,721.00	13.3%
2) Ending Balance, June 30 (E + F1e)			881,721.00	893,309.00	1.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	733,420.00	745,008.00	1.6%
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	148,301.00	148,301.00	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	881,721.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			881,721.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			881,721.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
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	890,094.00	559,862.00	-37.1%
TOTAL, FEDERAL REVENUE			890,094.00	559,862.00	-37.1%
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	3,289,937.00	3,242,079.00	-1.5%
All Other State Revenue	All Other	8590	267,648.00	267,364.00	-0.1%
TOTAL, OTHER STATE REVENUE			3,557,585.00	3,509,443.00	-1.4%
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	31,000.00	17,000.00	-45.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,961.00	0.00	-100.0%

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			33,961.00	17,000.00	-49.9%
TOTAL, REVENUES			4,481,640.00	4,086,305.00	-8.8%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,495,811.00	1,466,094.00	-2.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	202,858.00	190,380.00	-6.2%
Other Certificated Salaries		1900	179.00	180.00	0.6%
TOTAL, CERTIFICATED SALARIES			1,698,848.00	1,656,654.00	-2.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	158,995.00	159,311.00	0.2%
Classified Supervisors' and Administrators' Salaries		2300	131,384.00	131,400.00	0.0%
Clerical, Technical and Office Salaries		2400	436,247.00	439,626.00	0.8%
Other Classified Salaries		2900	39,863.00	39,353.00	-1.3%
TOTAL, CLASSIFIED SALARIES			766,489.00	769,690.00	0.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	427,686.00	434,433.00	1.6%
PERS		3201-3202	231,047.00	246,300.00	6.6%
OASDI/Medicare/Alternative		3301-3302	88,148.00	92,303.00	4.7%
Health and Welfare Benefits		3401-3402	406,013.00	394,135.00	-2.9%
Unemployment Insurance		3501-3502	1,169.00	1,215.00	3.9%
Workers' Compensation		3601-3602	47,625.00	63,135.00	32.6%
OPEB, Allocated		3701-3702	37,947.00	38,852.00	2.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	25,891.00	1,956.00	-92.4%
TOTAL, EMPLOYEE BENEFITS			1,265,526.00	1,272,329.00	0.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	42,354.00	32,000.00	-24.4%
Materials and Supplies		4300	123,230.00	41,356.00	-66.4%
Noncapitalized Equipment		4400	45,012.00	2,500.00	-94.4%
TOTAL, BOOKS AND SUPPLIES			210,596.00	75,856.00	-64.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	14,998.00	250.00	-98.3%
Dues and Memberships		5300	1,450.00	600.00	-58.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	49,000.00	48,500.00	-1.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,786.00	3,226.00	-44.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	18,572.00	3,040.00	-83.6%
Professional/Consulting Services and Operating Expenditures		5800	175,266.00	103,128.00	-41.2%
Communications		5900	332.00	350.00	5.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			265,404.00	159,094.00	-40.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	10,865.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,865.00	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	160,161.00	141,094.00	-11.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			160,161.00	141,094.00	-11.9%
TOTAL, EXPENDITURES			4,377,889.00	4,074,717.00	-6.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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	890,094.00	559,862.00	-37.1%
3) Other State Revenue		8300-8599	3,557,585.00	3,509,443.00	-1.4%
4) Other Local Revenue		8600-8799	33,961.00	17,000.00	-49.9%
5) TOTAL, REVENUES			4,481,640.00	4,086,305.00	-8.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,560,293.00	2,353,726.00	-8.1%
2) Instruction - Related Services	2000-2999		1,246,661.00	1,205,420.00	-3.3%
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		160,161.00	141,094.00	-11.9%
8) Plant Services	8000-8999		410,774.00	374,477.00	-8.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,377,889.00	4,074,717.00	-6.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			103,751.00	11,588.00	-88.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			103,751.00	11,588.00	-88.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	777,970.00	881,721.00	13.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			777,970.00	881,721.00	13.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			777,970.00	881,721.00	13.3%
2) Ending Balance, June 30 (E + F1e)			881,721.00	893,309.00	1.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	733,420.00	745,008.00	1.6%
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	148,301.00	148,301.00	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
6371	CalWORKs for ROCP or Adult Education	153,196.00	147,784.00
6391	Adult Education Program	533,548.00	550,548.00
9010	Other Restricted Local	46,676.00	46,676.00
Total, Restricted Balance		733,420.00	745,008.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,525.00	0.00	-100.0%
3) Other State Revenue		8300-8599	6,124,677.00	4,681,630.00	-23.6%
4) Other Local Revenue		8600-8799	203,544.00	262,450.00	28.9%
5) TOTAL, REVENUES			6,334,746.00	4,944,080.00	-22.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,287,936.00	1,171,113.00	-9.1%
2) Classified Salaries		2000-2999	1,658,824.00	1,575,554.00	-5.0%
3) Employee Benefits		3000-3999	1,414,413.00	1,382,719.00	-2.2%
4) Books and Supplies		4000-4999	756,167.00	458,963.00	-39.3%
5) Services and Other Operating Expenditures		5000-5999	210,537.00	152,618.00	-27.5%
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	325,469.00	203,113.00	-37.6%
9) TOTAL, EXPENDITURES			5,653,346.00	4,944,080.00	-12.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			681,400.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			681,400.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,504,947.00	2,186,347.00	45.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,504,947.00	2,186,347.00	45.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,504,947.00	2,186,347.00	45.3%
2) Ending Balance, June 30 (E + F1e)			2,186,347.00	2,186,347.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,228,064.00	2,228,064.00	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	(41,717.00)	(41,717.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,186,347.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,186,347.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			2,186,347.00		
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	6,525.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			6,525.00	0.00	-100.0%
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	4,589,280.00	3,943,056.00	-14.1%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,535,397.00	738,574.00	-51.9%
TOTAL, OTHER STATE REVENUE			6,124,677.00	4,681,630.00	-23.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	198,544.00	262,450.00	32.2%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	5,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			203,544.00	262,450.00	28.9%
TOTAL, REVENUES			6,334,746.00	4,944,080.00	-22.0%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	1,149,089.00	1,030,837.00	-10.3%
Certificated Pupil Support Salaries		1200	24,896.00	25,770.00	3.5%
Certificated Supervisors' and Administrators' Salaries		1300	113,951.00	114,506.00	0.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,287,936.00	1,171,113.00	-9.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,273,472.00	1,214,394.00	-4.6%
Classified Support Salaries		2200	23,284.00	18,626.00	-20.0%
Classified Supervisors' and Administrators' Salaries		2300	96,183.00	96,183.00	0.0%
Clerical, Technical and Office Salaries		2400	70,664.00	50,398.00	-28.7%
Other Classified Salaries		2900	195,221.00	195,953.00	0.4%
TOTAL, CLASSIFIED SALARIES			1,658,824.00	1,575,554.00	-5.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	307,927.00	306,109.00	-0.6%
PERS		3201-3202	356,352.00	347,774.00	-2.4%
OASDI/Medicare/Alternative		3301-3302	147,826.00	144,466.00	-2.3%
Health and Welfare Benefits		3401-3402	462,457.00	463,305.00	0.2%
Unemployment Insurance		3501-3502	1,392.00	1,378.00	-1.0%
Workers' Compensation		3601-3602	57,051.00	71,518.00	25.4%
OPEB, Allocated		3701-3702	45,534.00	44,009.00	-3.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	35,874.00	4,160.00	-88.4%
TOTAL, EMPLOYEE BENEFITS			1,414,413.00	1,382,719.00	-2.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	155,741.00	0.00	-100.0%
Materials and Supplies		4300	317,726.00	233,963.00	-26.4%
Noncapitalized Equipment		4400	282,700.00	225,000.00	-20.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			756,167.00	458,963.00	-39.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	619.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	43,362.00	14,418.00	-66.7%
Professional/Consulting Services and Operating Expenditures		5800	161,667.00	134,200.00	-17.0%
Communications		5900	4,889.00	4,000.00	-18.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			210,537.00	152,618.00	-27.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	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%

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	325,469.00	203,113.00	-37.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			325,469.00	203,113.00	-37.6%
TOTAL, EXPENDITURES			5,653,346.00	4,944,080.00	-12.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,525.00	0.00	-100.0%
3) Other State Revenue		8300-8599	6,124,677.00	4,681,630.00	-23.6%
4) Other Local Revenue		8600-8799	203,544.00	262,450.00	28.9%
5) TOTAL, REVENUES			6,334,746.00	4,944,080.00	-22.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,395,292.00	3,956,008.00	-10.0%
2) Instruction - Related Services	2000-2999		751,949.00	720,642.00	-4.2%
3) Pupil Services	3000-3999		154,414.00	63,286.00	-59.0%
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		325,469.00	203,113.00	-37.6%
8) Plant Services	8000-8999		26,222.00	1,031.00	-96.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,653,346.00	4,944,080.00	-12.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			681,400.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			681,400.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,504,947.00	2,186,347.00	45.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,504,947.00	2,186,347.00	45.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,504,947.00	2,186,347.00	45.3%
2) Ending Balance, June 30 (E + F1e)			2,186,347.00	2,186,347.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,228,064.00	2,228,064.00	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	(41,717.00)	(41,717.00)	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
7810	Other Restricted State	2,228,064.00	2,228,064.00
Total, Restricted Balance		2,228,064.00	2,228,064.00

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	20,115,656.00	20,227,327.00	0.6%
3) Other State Revenue		8300-8599	12,771,061.00	12,955,195.00	1.4%
4) Other Local Revenue		8600-8799	3,541,214.00	1,527,500.00	-56.9%
5) TOTAL, REVENUES			36,427,931.00	34,710,022.00	-4.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	11,070,363.00	11,334,545.00	2.4%
3) Employee Benefits		3000-3999	5,272,639.00	5,525,816.00	4.8%
4) Books and Supplies		4000-4999	22,334,930.00	22,176,963.00	-0.7%
5) Services and Other Operating Expenditures		5000-5999	60,173.00	92,614.00	53.9%
6) Capital Outlay		6000-6999	1,934,795.00	1,450,809.00	-25.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,034,430.00	839,225.00	-18.9%
9) TOTAL, EXPENDITURES			41,707,330.00	41,419,972.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,279,399.00)	(6,709,950.00)	27.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,381,454.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,381,454.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,660,853.00)	(6,709,950.00)	0.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	38,844,707.00	32,183,854.00	-17.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,844,707.00	32,183,854.00	-17.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,844,707.00	32,183,854.00	-17.1%
2) Ending Balance, June 30 (E + F1e)			32,183,854.00	25,473,904.00	-20.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	32,518,014.00	25,808,064.00	-20.6%
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	(334,160.00)	(334,160.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	32,183,854.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			32,183,854.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			32,183,854.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	19,804,364.00	19,962,992.00	0.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	311,292.00	264,335.00	-15.1%
TOTAL, FEDERAL REVENUE			20,115,656.00	20,227,327.00	0.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	12,725,206.00	12,848,464.00	1.0%
All Other State Revenue		8590	45,855.00	106,731.00	132.8%
TOTAL, OTHER STATE REVENUE			12,771,061.00	12,955,195.00	1.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	636,790.00	517,500.00	-18.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,300,000.00	1,000,000.00	-23.1%
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	1,604,424.00	10,000.00	-99.4%
TOTAL, OTHER LOCAL REVENUE			3,541,214.00	1,527,500.00	-56.9%
TOTAL, REVENUES			36,427,931.00	34,710,022.00	-4.7%
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	8,975,854.00	9,176,132.00	2.2%
Classified Supervisors' and Administrators' Salaries		2300	1,648,663.00	1,681,887.00	2.0%
Clerical, Technical and Office Salaries		2400	445,846.00	476,526.00	6.9%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			11,070,363.00	11,334,545.00	2.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	9,308.00	13,679.00	47.0%
PERS		3201-3202	2,139,826.00	2,244,677.00	4.9%
OASDI/Medicare/Alternative		3301-3302	820,999.00	863,179.00	5.1%
Health and Welfare Benefits		3401-3402	1,813,905.00	1,909,470.00	5.3%
Unemployment Insurance		3501-3502	5,391.00	5,675.00	5.3%
Workers' Compensation		3601-3602	219,693.00	295,025.00	34.3%
OPEB, Allocated		3701-3702	175,532.00	181,554.00	3.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	87,985.00	12,557.00	-85.7%
TOTAL, EMPLOYEE BENEFITS			5,272,639.00	5,525,816.00	4.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,217,874.00	1,169,628.00	-4.0%
Noncapitalized Equipment		4400	857,305.00	0.00	-100.0%
Food		4700	20,259,751.00	21,007,335.00	3.7%
TOTAL, BOOKS AND SUPPLIES			22,334,930.00	22,176,963.00	-0.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,049.00	7,074.00	0.4%
Dues and Memberships		5300	5,935.00	5,983.00	0.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	179,534.00	204,571.00	13.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	267,232.00	337,526.00	26.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(569,414.00)	(610,918.00)	7.3%
Professional/Consulting Services and Operating Expenditures		5800	169,217.00	147,378.00	-12.9%
Communications		5900	620.00	1,000.00	61.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			60,173.00	92,614.00	53.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	351,847.00	0.00	-100.0%
Equipment		6400	353,043.00	0.00	-100.0%
Equipment Replacement		6500	1,229,905.00	1,450,809.00	18.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,934,795.00	1,450,809.00	-25.0%
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	1,034,430.00	839,225.00	-18.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,034,430.00	839,225.00	-18.9%
TOTAL, EXPENDITURES			41,707,330.00	41,419,972.00	-0.7%
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	1,381,454.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,381,454.00	0.00	-100.0%
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)			(1,381,454.00)	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	20,115,656.00	20,227,327.00	0.6%
3) Other State Revenue		8300-8599	12,771,061.00	12,955,195.00	1.4%
4) Other Local Revenue		8600-8799	3,541,214.00	1,527,500.00	-56.9%
5) TOTAL, REVENUES			36,427,931.00	34,710,022.00	-4.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		39,777,159.00	39,962,671.00	0.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,034,430.00	839,225.00	-18.9%
8) Plant Services	8000-8999		895,741.00	618,076.00	-31.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			41,707,330.00	41,419,972.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,279,399.00)	(6,709,950.00)	27.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,381,454.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,381,454.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,660,853.00)	(6,709,950.00)	0.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	38,844,707.00	32,183,854.00	-17.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,844,707.00	32,183,854.00	-17.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,844,707.00	32,183,854.00	-17.1%
2) Ending Balance, June 30 (E + F1e)			32,183,854.00	25,473,904.00	-20.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	32,518,014.00	25,808,064.00	-20.6%
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	(334,160.00)	(334,160.00)	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)	24,773,466.00	20,782,250.00
5316	Child Nutrition: COVID CARES Act Supplemental Meal Reimbursement	1,618,734.00	0.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	1,205,944.00	1,205,944.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	3,325,646.00	2,225,646.00
9010	Other Restricted Local	1,594,224.00	1,594,224.00
Total, Restricted Balance		32,518,014.00	25,808,064.00

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	1,912,916.00	1,000,000.00	-47.7%
5) TOTAL, REVENUES			1,912,916.00	1,000,000.00	-47.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	430,005.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	41,865.00	0.00	-100.0%
6) Capital Outlay		6000-6999	62,610,039.00	21,213,894.00	-66.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			63,081,909.00	21,213,894.00	-66.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(61,168,993.00)	(20,213,894.00)	-67.0%
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	40,000,000.00	New
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	40,000,000.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(61,168,993.00)	19,786,106.00	-132.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	72,238,015.00	11,069,022.00	-84.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			72,238,015.00	11,069,022.00	-84.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			72,238,015.00	11,069,022.00	-84.7%
2) Ending Balance, June 30 (E + F1e)			11,069,022.00	30,855,128.00	178.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,935,638.00	31,721,744.00	165.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(866,616.00)	(866,616.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,069,022.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			11,069,022.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			11,069,022.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,912,416.00	1,000,000.00	-47.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	500.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,912,916.00	1,000,000.00	-47.7%
TOTAL, REVENUES			1,912,916.00	1,000,000.00	-47.7%
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	413,628.00	0.00	-100.0%
Noncapitalized Equipment		4400	16,377.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			430,005.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	41,865.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			41,865.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	2,734,183.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	59,875,856.00	21,213,894.00	-64.6%
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			62,610,039.00	21,213,894.00	-66.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			63,081,909.00	21,213,894.00	-66.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	40,000,000.00	New
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	40,000,000.00	New
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	40,000,000.00	New

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,912,916.00	1,000,000.00	-47.7%
5) TOTAL, REVENUES			1,912,916.00	1,000,000.00	-47.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		63,081,909.00	21,213,894.00	-66.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			63,081,909.00	21,213,894.00	-66.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(61,168,993.00)	(20,213,894.00)	-67.0%
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	40,000,000.00	New
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	40,000,000.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(61,168,993.00)	19,786,106.00	-132.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	72,238,015.00	11,069,022.00	-84.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			72,238,015.00	11,069,022.00	-84.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			72,238,015.00	11,069,022.00	-84.7%
2) Ending Balance, June 30 (E + F1e)			11,069,022.00	30,855,128.00	178.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,935,638.00	31,721,744.00	165.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(866,616.00)	(866,616.00)	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	11,935,638.00	31,721,744.00
Total, Restricted Balance		11,935,638.00	31,721,744.00

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	3,576,172.00	3,078,846.00	-13.9%
5) TOTAL, REVENUES			3,576,172.00	3,078,846.00	-13.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	104,330.00	99,707.00	-4.4%
3) Employee Benefits		3000-3999	49,661.00	47,924.00	-3.5%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	221,953.00	0.00	-100.0%
6) Capital Outlay		6000-6999	3,739,475.00	720,038.00	-80.7%
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			4,115,419.00	867,669.00	-78.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(539,247.00)	2,211,177.00	-510.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,554,870.00	1,386,416.00	-10.8%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,554,870.00)	(1,386,416.00)	-10.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,094,117.00)	824,761.00	-139.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,999,468.00	4,905,351.00	-29.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,999,468.00	4,905,351.00	-29.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,999,468.00	4,905,351.00	-29.9%
2) Ending Balance, June 30 (E + F1e)			4,905,351.00	5,730,112.00	16.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,128,604.00	5,953,365.00	16.1%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(223,253.00)	(223,253.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,905,351.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,905,351.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			4,905,351.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	700,000.00	500,000.00	-28.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,882,075.00	2,500,000.00	-13.3%
Other Local Revenue					
All Other Local Revenue		8699	(5,903.00)	78,846.00	-1,435.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,576,172.00	3,078,846.00	-13.9%
TOTAL, REVENUES			3,576,172.00	3,078,846.00	-13.9%
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	339.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	71,525.00	58,995.00	-17.5%
Clerical, Technical and Office Salaries		2400	32,466.00	40,712.00	25.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			104,330.00	99,707.00	-4.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	26,294.00	26,571.00	1.1%
OASDI/Medicare/Alternative		3301-3302	7,673.00	7,413.00	-3.4%
Health and Welfare Benefits		3401-3402	11,936.00	9,703.00	-18.7%
Unemployment Insurance		3501-3502	52.00	50.00	-3.8%
Workers' Compensation		3601-3602	2,099.00	2,592.00	23.5%
OPEB, Allocated		3701-3702	1,672.00	1,595.00	-4.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	(65.00)	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			49,661.00	47,924.00	-3.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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	221,953.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			221,953.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	3,085,997.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	653,478.00	720,038.00	10.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,739,475.00	720,038.00	-80.7%
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			4,115,419.00	867,669.00	-78.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,554,870.00	1,386,416.00	-10.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,554,870.00	1,386,416.00	-10.8%
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)			(1,554,870.00)	(1,386,416.00)	-10.8%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,576,172.00	3,078,846.00	-13.9%
5) TOTAL, REVENUES			3,576,172.00	3,078,846.00	-13.9%
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		353,067.00	147,631.00	-58.2%
8) Plant Services	8000-8999		3,762,352.00	720,038.00	-80.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,115,419.00	867,669.00	-78.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(539,247.00)	2,211,177.00	-510.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,554,870.00	1,386,416.00	-10.8%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,554,870.00)	(1,386,416.00)	-10.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,094,117.00)	824,761.00	-139.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,999,468.00	4,905,351.00	-29.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,999,468.00	4,905,351.00	-29.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,999,468.00	4,905,351.00	-29.9%
2) Ending Balance, June 30 (E + F1e)			4,905,351.00	5,730,112.00	16.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,128,604.00	5,953,365.00	16.1%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(223,253.00)	(223,253.00)	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	5,128,604.00	5,953,365.00
Total, Restricted Balance		5,128,604.00	5,953,365.00

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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	21,002,902.00	8,176,101.00	-61.1%
5) TOTAL, REVENUES			21,002,902.00	8,176,101.00	-61.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	240.00	0.00	-100.0%
3) Employee Benefits		3000-3999	26.00	0.00	-100.0%
4) Books and Supplies		4000-4999	1,929,970.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	7,567.00	0.00	-100.0%
6) Capital Outlay		6000-6999	22,407,073.00	20,351,879.00	-9.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			24,344,876.00	20,351,879.00	-16.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,341,974.00)	(12,175,778.00)	264.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,341,974.00)	(12,175,778.00)	264.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	49,493,595.00	46,151,621.00	-6.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,493,595.00	46,151,621.00	-6.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,493,595.00	46,151,621.00	-6.8%
2) Ending Balance, June 30 (E + F1e)			46,151,621.00	33,975,843.00	-26.4%
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	46,151,621.00	33,975,843.00	-26.4%
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	46,151,621.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			46,151,621.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			46,151,621.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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	2,500,000.00	1,400,000.00	-44.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	18,502,902.00	6,776,101.00	-63.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			21,002,902.00	8,176,101.00	-61.1%
TOTAL, REVENUES			21,002,902.00	8,176,101.00	-61.1%
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	240.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			240.00	0.00	-100.0%
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	18.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	4.00	0.00	-100.0%
OPEB, Allocated		3701-3702	4.00	0.00	-100.0%

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			26.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	520,243.00	0.00	-100.0%
Noncapitalized Equipment		4400	1,409,727.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,929,970.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,567.00	0.00	-100.0%
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			7,567.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	4,005,690.00	0.00	-100.0%
Land Improvements		6170	0.00	26,693.00	New
Buildings and Improvements of Buildings		6200	18,401,383.00	20,325,186.00	10.5%
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			22,407,073.00	20,351,879.00	-9.2%
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			24,344,876.00	20,351,879.00	-16.4%
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	21,002,902.00	8,176,101.00	-61.1%
5) TOTAL, REVENUES			21,002,902.00	8,176,101.00	-61.1%
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		24,344,876.00	20,351,879.00	-16.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			24,344,876.00	20,351,879.00	-16.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(3,341,974.00)	(12,175,778.00)	264.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,341,974.00)	(12,175,778.00)	264.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	49,493,595.00	46,151,621.00	-6.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,493,595.00	46,151,621.00	-6.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,493,595.00	46,151,621.00	-6.8%
2) Ending Balance, June 30 (E + F1e)			46,151,621.00	33,975,843.00	-26.4%
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	46,151,621.00	33,975,843.00	-26.4%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	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	56,060,990.00	56,060,990.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56,060,990.00	56,060,990.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,060,990.00	56,060,990.00	0.0%
2) Ending Balance, June 30 (E + F1e)			56,060,990.00	56,060,990.00	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	56,060,990.00	56,060,990.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	56,060,990.00	56,060,990.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56,060,990.00	56,060,990.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,060,990.00	56,060,990.00	0.0%
2) Ending Balance, June 30 (E + F1e)			56,060,990.00	56,060,990.00	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	56,060,990.00	56,060,990.00	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
9010	Other Restricted Local	56,060,990.00	56,060,990.00
Total, Restricted Balance		56,060,990.00	56,060,990.00

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	53,752.00	25,000.00	-53.5%
5) TOTAL, REVENUES			53,752.00	25,000.00	-53.5%
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	1,562,176.00	1,561,416.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,562,176.00	1,561,416.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,508,424.00)	(1,536,416.00)	1.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,554,870.00	1,386,416.00	-10.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,554,870.00	1,386,416.00	-10.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			46,446.00	(150,000.00)	-423.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	750,151.00	796,597.00	6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			750,151.00	796,597.00	6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			750,151.00	796,597.00	6.2%
2) Ending Balance, June 30 (E + F1e)			796,597.00	646,597.00	-18.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	800,268.00	650,268.00	-18.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(3,671.00)	(3,671.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	796,597.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			796,597.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			796,597.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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	53,752.00	25,000.00	-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%
TOTAL, OTHER LOCAL REVENUE			53,752.00	25,000.00	-53.5%
TOTAL, REVENUES			53,752.00	25,000.00	-53.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	261,176.00	220,416.00	-15.6%
Other Debt Service - Principal		7439	1,301,000.00	1,341,000.00	3.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,562,176.00	1,561,416.00	0.0%
TOTAL, EXPENDITURES			1,562,176.00	1,561,416.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,554,870.00	1,386,416.00	-10.8%
(a) TOTAL, INTERFUND TRANSFERS IN			1,554,870.00	1,386,416.00	-10.8%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
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		2025-26	Percent
			Estimated	Actuals		
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)				1,554,870.00	1,386,416.00	-10.8%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	53,752.00	25,000.00	-53.5%
5) TOTAL, REVENUES			53,752.00	25,000.00	-53.5%
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	1,562,176.00	1,561,416.00	0.0%
10) TOTAL, EXPENDITURES			1,562,176.00	1,561,416.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,508,424.00)	(1,536,416.00)	1.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,554,870.00	1,386,416.00	-10.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,554,870.00	1,386,416.00	-10.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			46,446.00	(150,000.00)	-423.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	750,151.00	796,597.00	6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			750,151.00	796,597.00	6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			750,151.00	796,597.00	6.2%
2) Ending Balance, June 30 (E + F1e)			796,597.00	646,597.00	-18.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	800,268.00	650,268.00	-18.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(3,671.00)	(3,671.00)	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	800,268.00	650,268.00
Total, Restricted Balance		800,268.00	650,268.00

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	7,184.00	7,184.00	0.0%
4) Other Local Revenue		8600-8799	62,170,132.00	64,098,996.00	3.1%
5) TOTAL, REVENUES			62,177,316.00	64,106,180.00	3.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	64,734.00	30,210.00	-53.3%
2) Classified Salaries		2000-2999	747,216.00	610,914.00	-18.2%
3) Employee Benefits		3000-3999	1,020,168.00	332,466.00	-67.4%
4) Books and Supplies		4000-4999	14,997.00	9,050.00	-39.7%
5) Services and Other Operating Expenses		5000-5999	58,747,966.00	64,004,538.00	8.9%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			60,595,081.00	64,987,178.00	7.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,582,235.00	(880,998.00)	-155.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	491,069.00	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			491,069.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,073,304.00	(880,998.00)	-142.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	17,662,269.00	19,735,573.00	11.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,662,269.00	19,735,573.00	11.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			17,662,269.00	19,735,573.00	11.7%
2) Ending Net Position, June 30 (E + F1e)			19,735,573.00	18,854,575.00	-4.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	20,086,471.00	19,205,473.00	-4.4%
c) Unrestricted Net Position		9790	(350,898.00)	(350,898.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	19,735,573.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) 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			19,735,573.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) 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)			19,735,573.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	7,184.00	7,184.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,184.00	7,184.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,000,000.00	900,000.00	-10.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	55,888,268.00	55,792,956.00	-0.2%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	5,281,864.00	7,406,040.00	40.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			62,170,132.00	64,098,996.00	3.1%
TOTAL, REVENUES			62,177,316.00	64,106,180.00	3.1%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	64,734.00	30,210.00	-53.3%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			64,734.00	30,210.00	-53.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	74,664.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	148,813.00	113,615.00	-23.7%
Clerical, Technical and Office Salaries		2400	478,395.00	497,299.00	4.0%
Other Classified Salaries		2900	45,344.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			747,216.00	610,914.00	-18.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	7,978.00	12,954.00	62.4%
PERS		3201-3202	178,894.00	163,563.00	-8.6%
OASDI/Medicare/Alternative		3301-3302	52,341.00	47,115.00	-10.0%
Health and Welfare Benefits		3401-3402	738,805.00	80,127.00	-89.2%
Unemployment Insurance		3501-3502	377.00	321.00	-14.9%
Workers' Compensation		3601-3602	15,255.00	16,705.00	9.5%
OPEB, Allocated		3701-3702	12,151.00	10,281.00	-15.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	14,367.00	1,400.00	-90.3%
TOTAL, EMPLOYEE BENEFITS			1,020,168.00	332,466.00	-67.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,121.00	6,450.00	475.4%
Noncapitalized Equipment		4400	13,876.00	2,600.00	-81.3%
TOTAL, BOOKS AND SUPPLIES			14,997.00	9,050.00	-39.7%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,928.00	14,700.00	112.2%
Dues and Memberships		5300	300.00	716.00	138.7%
Insurance		5400-5450	8,523,329.00	8,789,872.00	3.1%
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	93.00	150.00	61.3%
Professional/Consulting Services and					
Operating Expenditures		5800	50,217,316.00	55,199,100.00	9.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			58,747,966.00	64,004,538.00	8.9%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			60,595,081.00	64,987,178.00	7.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	491,069.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			491,069.00	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%
(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)			491,069.00	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	7,184.00	7,184.00	0.0%
4) Other Local Revenue		8600-8799	62,170,132.00	64,098,996.00	3.1%
5) TOTAL, REVENUES			62,177,316.00	64,106,180.00	3.1%
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		60,595,081.00	64,987,178.00	7.2%
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			60,595,081.00	64,987,178.00	7.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,582,235.00	(880,998.00)	-155.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	491,069.00	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			491,069.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,073,304.00	(880,998.00)	-142.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	17,662,269.00	19,735,573.00	11.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,662,269.00	19,735,573.00	11.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			17,662,269.00	19,735,573.00	11.7%
2) Ending Net Position, June 30 (E + F1e)			19,735,573.00	18,854,575.00	-4.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	20,086,471.00	19,205,473.00	-4.4%
c) Unrestricted Net Position		9790	(350,898.00)	(350,898.00)	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	20,086,471.00	19,205,473.00
Total, Restricted Net Position		20,086,471.00	19,205,473.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,211,997.00	2,055,000.00	-7.1%
5) TOTAL, REVENUES			2,211,997.00	2,055,000.00	-7.1%
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	173,821.00	165,000.00	-5.1%
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			173,821.00	165,000.00	-5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,038,176.00	1,890,000.00	-7.3%
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)			2,038,176.00	1,890,000.00	-7.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	32,208,921.00	34,247,097.00	6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,208,921.00	34,247,097.00	6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			32,208,921.00	34,247,097.00	6.3%
2) Ending Net Position, June 30 (E + F1e)			34,247,097.00	36,137,097.00	5.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	34,247,097.00	36,137,097.00	5.5%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	34,247,097.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		9400			
11) TOTAL, ASSETS			34,247,097.00		
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	0.00		
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			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)			34,247,097.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	1,626,396.00	1,360,000.00	-16.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	585,601.00	695,000.00	18.7%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,211,997.00	2,055,000.00	-7.1%
TOTAL, REVENUES			2,211,997.00	2,055,000.00	-7.1%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	173,821.00	165,000.00	-5.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			173,821.00	165,000.00	-5.1%
TOTAL, EXPENSES			173,821.00	165,000.00	-5.1%
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	2,211,997.00	2,055,000.00	-7.1%
5) TOTAL, REVENUES			2,211,997.00	2,055,000.00	-7.1%
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		173,821.00	165,000.00	-5.1%
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			173,821.00	165,000.00	-5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,038,176.00	1,890,000.00	-7.3%
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)			2,038,176.00	1,890,000.00	-7.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	32,208,921.00	34,247,097.00	6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,208,921.00	34,247,097.00	6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			32,208,921.00	34,247,097.00	6.3%
2) Ending Net Position, June 30 (E + F1e)			34,247,097.00	36,137,097.00	5.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	34,247,097.00	36,137,097.00	5.5%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	24,582.00	0.00	-100.0%
5) TOTAL, REVENUES			24,582.00	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	7,200.00	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	8,250.00	0.00	-100.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			15,450.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,132.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			9,132.00	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	271,613.00	280,745.00	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			271,613.00	280,745.00	3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			271,613.00	280,745.00	3.4%
2) Ending Net Position, June 30 (E + F1e)			280,745.00	280,745.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	280,745.00	280,745.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	280,745.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) 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			280,745.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) 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)			280,745.00		
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	12,332.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	12,250.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			24,582.00	0.00	-100.0%
TOTAL, REVENUES			24,582.00	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,200.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,200.00	0.00	-100.0%
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	8,250.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			8,250.00	0.00	-100.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			15,450.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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		2025-26	Percent
			Estimated	Actuals		
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	24,582.00	0.00	-100.0%
5) TOTAL, REVENUES			24,582.00	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		15,450.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			15,450.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			9,132.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			9,132.00	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	271,613.00	280,745.00	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			271,613.00	280,745.00	3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			271,613.00	280,745.00	3.4%
2) Ending Net Position, June 30 (E + F1e)			280,745.00	280,745.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	280,745.00	280,745.00	0.0%

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

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	35,498.79	35,498.79	36,854.95	34,944.63	34,944.63	36,098.21
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)	35,498.79	35,498.79	36,854.95	34,944.63	34,944.63	36,098.21
5. District Funded County Program ADA						
a. County Community Schools	9.00	9.00	9.00	9.00	9.00	9.00
b. Special Education-Special Day Class	5.34	5.34	5.34	5.34	5.34	5.34
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	.26	.26	.26	.26	.26	.26
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	2.17	2.17	2.17	2.17	2.17	2.17
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	16.77	16.77	16.77	16.77	16.77	16.77
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	35,515.56	35,515.56	36,871.72	34,961.40	34,961.40	36,114.98
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			384,695,993.00	373,976,682.00	335,472,519.00	332,337,460.00	308,035,152.00	273,733,202.00	313,065,277.00	311,775,794.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		17,342,687.00	17,342,687.00	49,785,189.00	31,216,836.00	32,812,363.00	51,380,716.00	32,812,363.00	32,500,195.00
Property Taxes	8020-8079		1,149,398.00	3,619,382.00	0.00	7,458,861.00	0.00	33,528,192.00	19,270,762.00	24,712,062.00
Miscellaneous Funds	8080-8099		0.00	0.00	(317,186.00)	(140,991.00)	(140,991.00)	(140,991.00)	(108,691.00)	(136,547.00)
Federal Revenue	8100-8299		558,492.00	86,935.00	5,337,288.00	(985,264.00)	(3,013,750.00)	11,986,505.00	(1,467,359.00)	208,117.00
Other State Revenue	8300-8599		4,728,101.00	4,573,312.00	9,807,995.00	8,625,970.00	9,948,713.00	8,386,751.00	10,553,797.00	13,114,852.00
Other Local Revenue	8600-8799		462,937.00	1,059,555.00	2,178,525.00	826,849.00	193,097.00	225,279.00	6,666,781.00	245,084.00
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			24,241,615.00	26,681,871.00	66,791,811.00	47,002,261.00	39,799,432.00	105,366,452.00	67,727,653.00	70,643,763.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		7,752,731.00	26,812,806.00	27,578,886.00	28,161,107.00	28,191,750.00	29,540,051.00	27,395,027.00	28,559,469.00
Classified Salaries	2000-2999		5,235,284.00	9,827,844.00	9,933,017.00	10,727,659.00	9,792,786.00	10,984,748.00	10,131,678.00	9,956,389.00
Employee Benefits	3000-3999		8,707,259.00	16,506,279.00	14,630,565.00	13,366,927.00	14,808,264.00	15,064,941.00	14,729,287.00	14,689,798.00
Books and Supplies	4000-4999		561,950.00	3,741,530.00	3,635,864.00	6,176,647.00	1,445,700.00	1,095,082.00	3,376,503.00	2,569,600.00
Services	5000-5999		5,211,560.00	3,911,060.00	8,481,933.00	7,525,683.00	4,647,373.00	7,573,496.00	9,294,745.00	8,472,370.00
Capital Outlay	6000-6999	0.00	332,934.00	2,842,473.00	4,102,612.00	2,176,604.00	3,869,916.00	1,618,133.00	3,619,320.00	1,822,190.00
Other Outgo	7000-7499		8,311.00	32,461.00	(99,242.00)	86,531.00	13,395.00	14,080.00	(245,220.00)	76,656.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			27,810,029.00	63,674,453.00	68,263,635.00	68,221,158.00	62,769,184.00	65,890,531.00	68,301,340.00	66,146,472.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	(2,260,712.00)	(88,394.00)	(25,094.00)	(260,208.00)	(667,588.00)	(274,903.00)	(71,665.00)	(639,103.00)	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		(2,260,712.00)	(88,394.00)	(25,094.00)	(260,208.00)	(667,588.00)	(274,903.00)	(71,665.00)	(639,103.00)	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	22,556,702.00	7,062,503.00	1,486,487.00	1,403,027.00	2,415,823.00	11,057,295.00	72,181.00	76,693.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		22,556,702.00	7,062,503.00	1,486,487.00	1,403,027.00	2,415,823.00	11,057,295.00	72,181.00	76,693.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(24,817,414.00)	(7,150,897.00)	(1,511,581.00)	(1,663,235.00)	(3,083,411.00)	(11,332,198.00)	(143,846.00)	(715,796.00)	0.00
E. NET INCREASE/DECREASE (B - C + D)			(10,719,311.00)	(38,504,163.00)	(3,135,059.00)	(24,302,308.00)	(34,301,950.00)	39,332,075.00	(1,289,483.00)	4,497,291.00
F. ENDING CASH (A + E)			373,976,682.00	335,472,519.00	332,337,460.00	308,035,152.00	273,733,202.00	313,065,277.00	311,775,794.00	316,273,085.00
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	316,273,085.00	319,567,994.00	306,291,531.00	276,092,941.00				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	51,068,548.00	32,500,195.00	31,216,836.00	41,148,532.00	0.00	0.00	421,127,147.00	421,127,147.00
Property Taxes	8020-8079	452,423.00	11,053,787.00	21,911,933.00	(880,390.00)	0.00	0.00	122,276,410.00	122,276,410.00
Miscellaneous Funds	8080-8099	(256,005.00)	(203,197.00)	(180,126.00)	316,674.00	(400,926.00)	0.00	(1,708,977.00)	(1,708,977.00)
Federal Revenue	8100-8299	3,287,727.00	244,999.00	(3,648,639.00)	3,024,287.00	10,724,629.00	0.00	26,343,967.00	26,343,967.00
Other State Revenue	8300-8599	15,253,755.00	32,533,838.00	34,883,817.00	(13,973,227.00)	2,279,620.00	0.00	140,717,294.00	140,717,294.00
Other Local Revenue	8600-8799	2,690,973.00	708,021.00	480,266.00	6,382,088.00	2,636,510.00	0.00	24,755,965.00	24,755,965.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		72,497,421.00	76,837,643.00	84,664,087.00	36,017,964.00	15,239,833.00	0.00	733,511,806.00	733,511,806.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	28,314,323.00	28,069,177.00	30,796,423.00	13,145,935.00	2,114,381.00	0.00	306,432,066.00	306,432,066.00
Classified Salaries	2000-2999	10,213,479.00	10,190,107.00	11,475,556.00	6,719,395.00	1,671,084.00	0.00	116,859,026.00	116,859,026.00
Employee Benefits	3000-3999	14,946,475.00	41,779,050.00	47,662,867.00	(20,494,639.00)	1,046,451.00	0.00	197,443,524.00	197,443,524.00
Books and Supplies	4000-4999	4,855,824.00	2,411,102.00	3,741,530.00	10,235,176.00	4,183,406.00	0.00	48,029,914.00	48,029,914.00
Services	5000-5999	7,296,184.00	6,215,622.00	8,481,933.00	11,561,056.00	6,951,934.00	0.00	95,624,949.00	95,624,949.00
Capital Outlay	6000-6999	3,465,383.00	1,396,177.00	5,133,635.00	(2,226,723.00)	7,646,753.00	0.00	35,799,407.00	35,799,407.00
Other Outgo	7000-7499	(154,387.00)	26,888.00	66,878.00	(21,217.00)	(782,885.00)	0.00	(977,751.00)	(977,751.00)
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		68,937,281.00	90,088,123.00	107,358,822.00	18,918,983.00	22,831,124.00	0.00	799,211,135.00	799,211,135.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	(1,406,853.00)	(1,406,853.00)	
Accounts Receivable	9200-9299	(186,283.00)	(19,216.00)	(468,420.00)	584,395.00	(144,233.00)	0.00	(2,260,712.00)	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		(186,283.00)	(19,216.00)	(468,420.00)	584,395.00	(144,233.00)	(1,406,853.00)	(3,667,565.00)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	78,948.00	6,767.00	7,035,435.00	(8,138,457.00)	0.00	0.00	22,556,702.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		78,948.00	6,767.00	7,035,435.00	(8,138,457.00)	0.00	0.00	22,556,702.00	
<u>Nonoperating</u>									
Suspense Clearing								0.00	
TOTAL BALANCE SHEET ITEMS		(265,231.00)	(25,983.00)	(7,503,855.00)	8,722,852.00	(144,233.00)	(1,406,853.00)	(26,224,267.00)	
E. NET INCREASE/DECREASE (B - C + D)		3,294,909.00	(13,276,463.00)	(30,198,590.00)	25,821,833.00	(7,735,524.00)	(1,406,853.00)	(91,923,596.00)	(65,699,329.00)
F. ENDING CASH (A + E)		319,567,994.00	306,291,531.00	276,092,941.00	301,914,774.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								292,772,397.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:			JUNE							
A. BEGINNING CASH			301,914,774.00	292,613,751.00	256,307,228.00	258,478,256.00	241,648,616.00	212,431,255.00	254,728,740.00	260,165,336.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010- 8019		17,733,812.00	17,733,812.00	50,793,102.00	31,920,862.00	33,552,373.00	52,424,613.00	33,552,373.00	33,233,164.00
Property Taxes	8020- 8079		1,149,398.00	3,619,382.00	0.00	7,458,861.00	0.00	33,528,192.00	19,270,762.00	24,712,062.00
Miscellaneous Funds	8080- 8099		0.00	0.00	(321,410.00)	(142,868.00)	(142,868.00)	(142,868.00)	(110,138.00)	(138,365.00)
Federal Revenue	8100- 8299		558,492.00	86,935.00	5,337,288.00	(985,264.00)	(3,013,750.00)	11,986,505.00	(1,467,359.00)	208,117.00
Other State Revenue	8300- 8599		4,724,385.00	4,569,718.00	9,800,287.00	8,619,191.00	9,940,894.00	8,380,160.00	10,545,503.00	13,104,545.00
Other Local Revenue	8600- 8799		353,606.00	809,322.00	1,664,027.00	631,574.00	147,493.00	172,075.00	5,092,300.00	187,203.00
Interfund Transfers In	8900- 8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930- 8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			24,519,693.00	26,819,169.00	67,273,294.00	47,502,356.00	40,484,142.00	106,348,677.00	66,883,441.00	71,306,726.00
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999		7,726,862.00	26,723,335.00	27,486,859.00	28,067,137.00	28,097,678.00	29,441,480.00	27,303,613.00	28,464,170.00
Classified Salaries	2000- 2999		5,255,665.00	9,866,104.00	9,971,686.00	10,769,421.00	9,830,910.00	11,027,512.00	10,171,120.00	9,995,149.00
Employee Benefits	3000- 3999		8,695,514.00	16,484,013.00	14,610,829.00	13,348,895.00	14,788,289.00	15,044,619.00	14,709,418.00	14,669,983.00
Books and Supplies	4000- 4999		547,983.00	3,648,534.00	3,545,494.00	6,023,125.00	1,409,767.00	1,067,863.00	3,292,579.00	2,505,732.00
Services	5000- 5999		4,872,266.00	3,656,434.00	7,929,724.00	7,035,730.00	4,344,809.00	7,080,430.00	8,689,618.00	7,920,784.00
Capital Outlay	6000- 6999		161,567.00	1,379,402.00	1,990,925.00	1,056,267.00	1,878,002.00	785,251.00	1,756,392.00	884,276.00
Other Outgo	7000- 7499		8,311.00	32,461.00	(99,242.00)	86,531.00	13,395.00	14,080.00	(245,220.00)	76,656.00
Interfund Transfers Out	7600- 7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			27,268,168.00	61,790,283.00	65,436,275.00	66,387,106.00	60,362,850.00	64,461,235.00	65,677,520.00	64,516,750.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299		595,877.00	169,162.00	1,754,105.00	4,500,323.00	1,853,164.00	483,103.00	4,308,301.00	0.00
Due From Other Funds	9310		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	595,877.00	169,162.00	1,754,105.00	4,500,323.00	1,853,164.00	483,103.00	4,308,301.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		7,148,425.00	1,504,571.00	1,420,096.00	2,445,213.00	11,191,817.00	73,060.00	77,626.00	0.00
Due To Other Funds	9610		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	7,148,425.00	1,504,571.00	1,420,096.00	2,445,213.00	11,191,817.00	73,060.00	77,626.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(6,552,548.00)	(1,335,409.00)	334,009.00	2,055,110.00	(9,338,653.00)	410,043.00	4,230,675.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(9,301,023.00)	(36,306,523.00)	2,171,028.00	(16,829,640.00)	(29,217,361.00)	42,297,485.00	5,436,596.00	6,789,976.00
F. ENDING CASH (A + E)			292,613,751.00	256,307,228.00	258,478,256.00	241,648,616.00	212,431,255.00	254,728,740.00	260,165,336.00	266,955,312.00
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	266,955,312.00	274,531,522.00	263,234,795.00	240,547,474.00				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	52,105,404.00	33,233,164.00	31,920,862.00	41,961,667.00	0.00	0.00	430,165,208.00	430,165,208.00
Property Taxes	8020-8079	452,423.00	11,053,787.00	21,911,933.00	(880,390.00)	0.00	0.00	122,276,410.00	122,276,410.00
Miscellaneous Funds	8080-8099	(259,414.00)	(205,903.00)	(182,525.00)	320,891.00	(406,265.00)	0.00	(1,731,733.00)	(1,731,733.00)
Federal Revenue	8100-8299	3,287,727.00	244,999.00	(3,648,639.00)	3,024,287.00	10,724,629.00	0.00	26,343,967.00	26,343,967.00
Other State Revenue	8300-8599	15,241,767.00	32,508,270.00	34,856,402.00	(13,962,246.00)	2,277,829.00	0.00	140,606,705.00	140,606,705.00
Other Local Revenue	8600-8799	2,055,451.00	540,809.00	366,842.00	4,874,842.00	2,013,850.00	0.00	18,909,394.00	18,909,394.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		72,883,358.00	77,375,126.00	85,224,875.00	35,339,051.00	14,610,043.00	0.00	736,569,951.00	736,569,951.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	28,219,842.00	27,975,514.00	30,693,659.00	13,102,070.53	2,107,326.00	0.00	305,409,545.53	305,409,545.53
Classified Salaries	2000-2999	10,253,240.00	10,229,777.00	11,520,231.00	6,745,553.26	1,677,590.00	0.00	117,313,958.26	117,313,958.26
Employee Benefits	3000-3999	14,926,313.00	41,722,692.00	47,598,573.00	(20,466,991.44)	1,045,039.00	0.00	197,177,185.56	197,177,185.56
Books and Supplies	4000-4999	4,735,132.00	2,351,173.00	3,648,534.00	9,980,776.00	4,079,426.00	0.00	46,836,118.00	46,836,118.00
Services	5000-5999	6,821,172.00	5,810,959.00	7,929,724.00	10,808,383.00	6,499,334.00	0.00	89,399,367.00	89,399,367.00
Capital Outlay	6000-6999	1,681,689.00	677,540.00	2,491,262.00	(1,080,590.00)	3,710,834.00	0.00	17,372,817.00	17,372,817.00
Other Outgo	7000-7499	(154,387.00)	26,888.00	66,878.00	(21,217.00)	(782,885.00)	0.00	(977,751.00)	(977,751.00)
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		66,483,001.00	88,794,543.00	103,948,861.00	19,067,984.34	18,336,664.00	0.00	772,531,240.34	772,531,240.34
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00		0.00	0.00	(1,551,086.00)	(1,551,086.00)	0.00
Accounts Receivable	9200-9299	1,255,762.00	129,539.00	3,157,693.00	(3,939,497.00)	972,301.00	0.00	15,239,833.00	15,239,833.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		1,255,762.00	129,539.00	3,157,693.00	(3,939,497.00)	972,301.00	(1,551,086.00)	13,688,747.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	79,909.00	6,849.00	7,121,028.00	(8,237,470.00)	0.00	0.00	22,831,124.00	22,831,124.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		79,909.00	6,849.00	7,121,028.00	(8,237,470.00)	0.00	0.00	22,831,124.00	
<u>Nonoperating</u>									
Suspense Clearing								0.00	
TOTAL BALANCE SHEET ITEMS	9910	1,175,853.00	122,690.00	(3,963,335.00)	4,297,973.00	972,301.00	(1,551,086.00)	(9,142,377.00)	
E. NET INCREASE/DECREASE (B - C + D)		7,576,210.00	(11,296,727.00)	(22,687,321.00)	20,569,039.66	(2,754,320.00)	(1,551,086.00)	(45,103,666.34)	(35,961,289.34)
F. ENDING CASH (A + E)		274,531,522.00	263,234,795.00	240,547,474.00	261,116,513.66				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								256,811,107.66	

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

33 67215 0000000
Form CEB
G8BNHD2NB4(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	306,432,066.00	301	578,536.00	303	305,853,530.00	305	2,573,999.00		307	303,279,531.00	309
2000 - Classified Salaries	116,859,026.00	311	1,004,834.00	313	115,854,192.00	315	3,002,119.00		317	112,852,073.00	319
3000 - Employee Benefits	197,443,524.00	321	7,618,414.00	323	189,825,110.00	325	2,465,048.00		327	187,360,062.00	329
4000 - Books, Supplies Equip Replace. (6500)	48,597,360.00	331	42,299.00	333	48,555,061.00	335	4,171,473.00		337	44,383,588.00	339
5000 - Services. . & 7300 - Indirect Costs	94,441,517.00	341	(870,382.00)	343	95,311,899.00	345	31,420,845.00		347	63,891,054.00	349
TOTAL					755,399,792.00	365	TOTAL			711,766,308.00	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	220,930.00

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	398,909,210.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	993,381.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	1,359,923.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	396,555,906.00	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.	55.71%	
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)	55.71%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	711,766,308.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

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	541,694,580.00	1.66%	550,709,885.00	1.48%	558,846,373.00
2. Federal Revenues	8100-8299	402,639.00	0.00%	402,639.00	0.00%	402,639.00
3. Other State Revenues	8300-8599	19,294,568.00	-0.57%	19,183,979.00	-9.27%	17,404,688.00
4. Other Local Revenues	8600-8799	14,455,990.00	-38.05%	8,955,990.00	0.00%	8,955,990.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(104,950,027.00)	0.76%	(105,751,513.00)	1.68%	(107,530,804.00)
6. Total (Sum lines A1 thru A5c)		470,897,750.00	0.55%	473,500,980.00	0.97%	478,078,886.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				225,530,416.00		226,934,417.00
b. Step & Column Adjustment				3,310,520.00		3,360,178.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,906,519.00)		(4,662,783.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	225,530,416.00	0.62%	226,934,417.00	-0.57%	225,631,812.00
2. Classified Salaries						
a. Base Salaries				71,855,910.00		72,951,269.00
b. Step & Column Adjustment				973,144.00		987,741.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				122,215.00		145,492.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	71,855,910.00	1.52%	72,951,269.00	1.55%	74,084,502.00
3. Employee Benefits	3000-3999	115,983,096.00	0.81%	116,927,495.00	0.65%	117,683,217.00
4. Books and Supplies	4000-4999	27,052,537.00	-0.55%	26,904,645.00	-18.38%	21,960,086.00
5. Services and Other Operating Expenditures	5000-5999	54,778,442.00	-6.19%	51,386,892.00	-0.65%	51,055,312.00
6. Capital Outlay	6000-6999	18,741,114.00	-67.64%	6,064,775.00	0.00%	6,064,775.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	205,681.00	0.00%	205,680.00	0.00%	205,681.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(10,958,683.00)	-2.51%	(10,683,758.00)	-1.00%	(10,577,144.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		503,188,513.00	-2.48%	490,691,415.00	-0.93%	486,108,241.00

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(32,290,763.00)		(17,190,435.00)		(8,029,355.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		220,636,380.00		188,345,617.00		171,155,182.00
2. Ending Fund Balance (Sum lines C and D1)		188,345,617.00		171,155,182.00		163,125,827.00
3. Components of Ending Fund Balance						
a. Nonspendable 9710-9719		216,994.00		216,994.00		216,994.00
b. Restricted 9740						
c. Committed						
1. Stabilization Arrangements 9750		0.00		0.00		0.00
2. Other Commitments 9760		156,160,178.00		140,036,938.00		131,933,200.00
d. Assigned 9780		0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties 9789		31,968,445.00		30,901,250.00		30,975,633.00
2. Unassigned/Unappropriated 9790		0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		188,345,617.00		171,155,182.00		163,125,827.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements 9750		0.00		0.00		0.00
b. Reserve for Economic Uncertainties 9789		31,968,445.00		30,901,250.00		30,975,633.00
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				0.00		0.00
b. Reserve for Economic Uncertainties 9789				0.00		0.00
c. Unassigned/Unappropriated 9790				0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		31,968,445.00		30,901,250.00		30,975,633.00
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.						
26-27 B1d. The net amount of a reduction in staff due to declining enrollment and psychologist positions moving from restricted to unrestricted funds and an adjustment to salary savings projections due to unfilled vacancies. B2d. The addition of additional PGS Mentor support and the addition of support staff for the new elementary opening in 27-28. 27-28 B1d. The net amount of a reduction in staff due to declining enrollment, the elimination of staffing protection/combo support staff, the removal of the MOU for 1 additional day for all less than 12-month employees and the additional staff added due to the new elementary school opening. B2d. The net amount of the removal of the MOU for 1 additional day for all less than 12-month employees, the movement of the RUSD Foundation staff from RUSD to the Foundation as per the MOU and the additional support staff due to the new elementary school opening.						

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	0.00%	0.00
2. Federal Revenues	8100-8299	25,941,328.00	0.00%	25,941,328.00	0.00%	25,941,328.00
3. Other State Revenues	8300-8599	121,422,726.00	0.00%	121,422,726.00	0.00%	121,422,726.00
4. Other Local Revenues	8600-8799	10,299,975.00	-3.36%	9,953,404.00	3.70%	10,321,881.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	104,950,027.00	0.76%	105,751,513.00	1.68%	107,530,804.00
6. Total (Sum lines A1 thru A5c)		262,614,056.00	0.17%	263,068,971.00	0.82%	265,216,739.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				80,901,650.00		78,475,129.00
b. Step & Column Adjustment				725,975.00		736,864.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,152,496.00)		(612,114.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	80,901,650.00	-3.00%	78,475,129.00	0.16%	78,599,879.00
2. Classified Salaries						
a. Base Salaries				45,003,116.00		44,362,690.00
b. Step & Column Adjustment				330,102.00		335,053.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(970,528.00)		(445,486.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	45,003,116.00	-1.42%	44,362,690.00	-0.25%	44,252,257.00
3. Employee Benefits	3000-3999	81,460,428.00	-1.49%	80,249,691.00	0.50%	80,647,764.00
4. Books and Supplies	4000-4999	20,977,377.00	-4.99%	19,931,473.00	-4.15%	19,104,762.00
5. Services and Other Operating Expenditures	5000-5999	40,846,507.00	-6.94%	38,012,475.00	-1.97%	37,265,251.00
6. Capital Outlay	6000-6999	17,058,293.00	-33.71%	11,308,041.00	68.19%	19,018,969.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	9,775,251.00	-2.81%	9,500,326.00	-1.12%	9,393,712.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		296,022,622.00	-4.79%	281,839,825.00	2.29%	288,282,594.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(33,408,566.00)		(18,770,854.00)		(23,065,855.00)

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)		137,835,346.00		104,426,780.00		85,655,926.00
2. Ending Fund Balance (Sum lines C and D1)		104,426,780.00		85,655,926.00		62,590,071.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	104,426,780.00		85,655,926.00		62,590,071.00
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)		104,426,780.00		85,655,926.00		62,590,071.00
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.						
26-27 B1d. The net amount of the reduction in salaries due to the EEBG, Literacy Screening, UCR, Kaiser, CARB and A-G Grants ending and the movement of psychologist from restricted to unrestricted funds B2d. The net amount of the reduction in salaries due to the EEBG, A-G, UCR and Kaiser Grants ending. 27-28 B1d. The net amount of the removal of the MOU for 1 additional day for all less than 12-month employees and the reduction in salaries due to the Gates Foundation Grant ending. B2d. The net amount of the removal of the MOU for 1 additional day for all less than 12-month employees , the reduction in salaries due to the Capacity , Dual Enrollment and Gates Foundation Grants ending.						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	541,694,580.00	1.66%	550,709,885.00	1.48%	558,846,373.00
2. Federal Revenues	8100-8299	26,343,967.00	0.00%	26,343,967.00	0.00%	26,343,967.00
3. Other State Revenues	8300-8599	140,717,294.00	-0.08%	140,606,705.00	-1.27%	138,827,414.00
4. Other Local Revenues	8600-8799	24,755,965.00	-23.62%	18,909,394.00	1.95%	19,277,871.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		733,511,806.00	0.42%	736,569,951.00	0.91%	743,295,625.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				306,432,066.00		305,409,546.00
b. Step & Column Adjustment				4,036,495.00		4,097,042.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(5,059,015.00)		(5,274,897.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	306,432,066.00	-0.33%	305,409,546.00	-0.39%	304,231,691.00
2. Classified Salaries						
a. Base Salaries				116,859,026.00		117,313,959.00
b. Step & Column Adjustment				1,303,246.00		1,322,794.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(848,313.00)		(299,994.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	116,859,026.00	0.39%	117,313,959.00	0.87%	118,336,759.00
3. Employee Benefits	3000-3999	197,443,524.00	-0.13%	197,177,186.00	0.59%	198,330,981.00
4. Books and Supplies	4000-4999	48,029,914.00	-2.49%	46,836,118.00	-12.32%	41,064,848.00
5. Services and Other Operating Expenditures	5000-5999	95,624,949.00	-6.51%	89,399,367.00	-1.21%	88,320,563.00
6. Capital Outlay	6000-6999	35,799,407.00	-51.47%	17,372,816.00	44.39%	25,083,744.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	205,681.00	0.00%	205,680.00	0.00%	205,681.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,183,432.00)	0.00%	(1,183,432.00)	0.00%	(1,183,432.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		799,211,135.00	-3.34%	772,531,240.00	0.24%	774,390,835.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(65,699,329.00)		(35,961,289.00)		(31,095,210.00)

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)		358,471,726.00		292,772,397.00		256,811,108.00
2. Ending Fund Balance (Sum lines C and D1)		292,772,397.00		256,811,108.00		225,715,898.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	216,994.00		216,994.00		216,994.00
b. Restricted	9740	104,426,780.00		85,655,926.00		62,590,071.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	156,160,178.00		140,036,938.00		131,933,200.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	31,968,445.00		30,901,250.00		30,975,633.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		292,772,397.00		256,811,108.00		225,715,898.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	31,968,445.00		30,901,250.00		30,975,633.00
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)		31,968,445.00		30,901,250.00		30,975,633.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.00%		4.00%		4.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		34,944.63		34,336.99		33,799.35
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		799,211,135.00		772,531,240.00		774,390,835.00
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)		799,211,135.00		772,531,240.00		774,390,835.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2.00%		2.00%		2.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		15,984,222.70		15,450,624.80		15,487,816.70
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		15,984,222.70		15,450,624.80		15,487,816.70
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	593,310.00	0.00	0.00	(1,183,432.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	3,040.00	0.00	141,094.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	14,418.00	0.00	203,113.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(610,918.00)	839,225.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,386,416.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					1,386,416.00	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	150.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
TOTALS	610,918.00	(610,918.00)	1,183,432.00	(1,183,432.00)	1,386,416.00	1,386,416.00		

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):	34,945	
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	37,871	38,627		
Charter School				
Total ADA	37,871	38,627	N/A	Met
Second Prior Year (2023-24)				
District Regular	37,750	37,745		
Charter School				
Total ADA	37,750	37,745	0.0%	Met
First Prior Year (2024-25)				
District Regular	36,826	36,855		
Charter School		0		
Total ADA	36,826	36,855	N/A	Met
Budget Year (2025-26)				
District Regular	36,098			
Charter School	0			
Total ADA	36,098			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	39,324	39,424		
Charter School				
Total Enrollment	39,324	39,424	N/A	Met
Second Prior Year (2023-24)				
District Regular	39,217	38,855		
Charter School				
Total Enrollment	39,217	38,855	0.9%	Met
First Prior Year (2024-25)				
District Regular	38,364	38,032		
Charter School				
Total Enrollment	38,364	38,032	0.9%	Met
Budget Year (2025-26)				
District Regular	37,438			
Charter School				
Total Enrollment	37,438			

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	36,394	39,424	
Charter School		0	
Total ADA/Enrollment	36,394	39,424	92.3%
Second Prior Year (2023-24)			
District Regular	36,360	38,855	
Charter School	0		
Total ADA/Enrollment	36,360	38,855	93.6%
First Prior Year (2024-25)			
District Regular	35,499	38,032	
Charter School			
Total ADA/Enrollment	35,499	38,032	93.3%
Historical Average Ratio:			93.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.6%

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	34,945	37,438		
Charter School	0			
Total ADA/Enrollment	34,945	37,438	93.3%	Met
1st Subsequent Year (2026-27)				
District Regular	34,337	36,787		
Charter School				
Total ADA/Enrollment	34,337	36,787	93.3%	Met
2nd Subsequent Year (2027-28)				
District Regular	33,799	36,211		
Charter School				
Total ADA/Enrollment	33,799	36,211	93.3%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	36,871.72	36,114.98	35,632.64	34,960.35
b. Prior Year ADA (Funded)		36,871.72	36,114.98	35,632.64
c. Difference (Step 1a minus Step 1b)		(756.74)	(482.34)	(672.29)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(2.05%)	(1.34%)	(1.89%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		541,694,580.00	550,709,885.00	558,846,373.00
b1. COLA percentage		2.30%	3.02%	3.42%
b2. COLA amount (proxy for purposes of this criterion)		12,458,975.34	16,631,438.53	19,112,545.96
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)		.25%	1.68%	1.53%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-0.75% to 1.25%	0.68% to 2.68%	0.53% to 2.53%

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)	122,276,410.00	122,276,410.00	122,276,410.00	122,276,410.00
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)	540,952,165.00	543,403,557.00	552,441,618.00	560,610,849.00
District's Projected Change in LCFF Revenue:		.45%	1.66%	1.48%
LCFF Revenue Standard		-0.75% to 1.25%	0.68% to 2.68%	0.53% to 2.53%
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)	343,676,134.02	424,509,719.55	81.0%
Second Prior Year (2023-24)	369,289,259.88	439,955,674.17	83.9%
First Prior Year (2024-25)	399,773,807.00	489,344,815.00	81.7%
Historical Average Ratio:			82.2%
	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	79.2% to 85.2%	79.2% to 85.2%	79.2% to 85.2%

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)	413,369,422.00	503,188,513.00	82.2%	Met
1st Subsequent Year (2026-27)	416,813,181.00	490,691,415.00	84.9%	Met
2nd Subsequent Year (2027-28)	417,399,531.00	486,108,241.00	85.9%	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 standard for FY 2027-28 is not met due to decreasing overall expenses. Salaries and benefits are increasing at a steady rate to account for step and column adjustments, unlike expenses in books and supplies, contracts, and services. In FY 2027-28 there is a nearly \$4.6M decline in textbook expenses due to an adoption plan from the previous year.

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):	.25%	1.68%	1.53%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.75% to 10.25%	-8.32% to 11.68%	-8.47% to 11.53%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.75% to 5.25%	-3.32% to 6.68%	-3.47% to 6.53%

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)	39,528,399.00		
Budget Year (2025-26)	26,343,967.00	(33.35%)	Yes
1st Subsequent Year (2026-27)	26,343,967.00	0.00%	No
2nd Subsequent Year (2027-28)	26,343,967.00	0.00%	No

Explanation:
(required if Yes)

The end of COVID one-time funding, such as ESSER III and ELO, has resulted in a revenue decline in Budget Year 2025-26. These funds are set to expire on September 30, 2024.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2024-25)	147,691,676.00		
Budget Year (2025-26)	140,717,294.00	(4.72%)	No
1st Subsequent Year (2026-27)	140,606,705.00	(.08%)	No
2nd Subsequent Year (2027-28)	138,827,414.00	(1.27%)	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2024-25)	37,906,682.00		
Budget Year (2025-26)	24,755,965.00	(34.69%)	Yes
1st Subsequent Year (2026-27)	18,909,394.00	(23.62%)	Yes
2nd Subsequent Year (2027-28)	19,277,871.00	1.95%	No

Explanation:
(required if Yes)

The primary difference between the first prior year and the budget year 2025-26 is due to high interest earnings in FY 2024-25. Historically, we have not received such high interest, so we have conservatively projected stabilization in the current year and the subsequent year. As well as a decrease in anticipated revenue for LEA-Medical and various one-time local grants.

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

First Prior Year (2024-25)	49,084,433.00		
Budget Year (2025-26)	48,029,914.00	(2.15%)	No
1st Subsequent Year (2026-27)	46,836,118.00	(2.49%)	No
2nd Subsequent Year (2027-28)	41,064,848.00	(12.32%)	Yes

Explanation:
(required if Yes)

In FY 2027-28 there is a nearly \$4.6M decline in textbook expenses due to an adoption plan from the previous year.

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

First Prior Year (2024-25)	98,092,914.00		
Budget Year (2025-26)	95,624,949.00	(2.52%)	No
1st Subsequent Year (2026-27)	89,399,367.00	(6.51%)	Yes
2nd Subsequent Year (2027-28)	88,320,563.00	(1.21%)	No

Explanation:
(required if Yes)

We anticipate a reduction in services and other operating expenditures in FY 2026-27, primarily due to the conclusion of the \$2.7 million SERP payments and the exhaustion of the EEBG grant by the end of FY 2025-26.

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)	225,126,757.00		
Budget Year (2025-26)	191,817,226.00	(14.80%)	Not Met
1st Subsequent Year (2026-27)	185,860,066.00	(3.11%)	Met
2nd Subsequent Year (2027-28)	184,449,252.00	(.76%)	Met

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

First Prior Year (2024-25)	147,177,347.00		
Budget Year (2025-26)	143,654,863.00	(2.39%)	Met
1st Subsequent Year (2026-27)	136,235,485.00	(5.16%)	Met
2nd Subsequent Year (2027-28)	129,385,411.00	(5.03%)	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 end of COVID one-time funding, such as ESSER III and ELO, has resulted in a revenue decline in Budget Year 2025-26. These funds are set to expire on September 30, 2024.

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

Explanation:
Other Local Revenue

The primary difference between the first prior year and the budget year 2025-26 is due to high interest earnings in FY 2024-25. Historically, we have not received such high interest, so we have conservatively projected stabilization in the current

(linked from 6B
if NOT met)

1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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

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)

773,491,828.00

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

773,491,828.00

23,204,754.84

23,204,755.00

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

Explanation:

(required if NOT met
and Other is marked)

8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2022-23)	Second Prior Year (2023-24)	First Prior Year (2024-25)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	26,511,149.00	28,835,375.00	31,063,345.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	26,511,149.00	28,835,375.00	31,063,345.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	662,778,720.67	720,884,431.99	776,583,636.00
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)	662,778,720.67	720,884,431.99	776,583,636.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	4.0%	4.0%	4.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.3%	1.3%	1.3%

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)	43,805,371.85	427,014,334.55	N/A	Met
Second Prior Year (2023-24)	66,113,291.72	439,955,674.17	N/A	Met
First Prior Year (2024-25)	(8,983,348.00)	489,835,884.00	1.8%	Not Met
Budget Year (2025-26) (Information only)	(32,290,763.00)	503,188,513.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The deficit spending in 2024-25 was due to the allocation of one-time funds from the prior year's increased fund balance.

9. CRITERION: Fund and Cash Balances

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2022-23)	115,487,633.00	119,701,064.56	N/A	Met
Second Prior Year (2023-24)	146,418,420.00	163,506,436.41	N/A	Met
First Prior Year (2024-25)	189,721,358.00	229,619,728.00	N/A	Met
Budget Year (2025-26) (Information only)	220,636,380.00			

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)	301,914,774.00		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.)	34,945	34,337	33,799
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

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

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

No

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

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

b. Special Education Pass-through Funds

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

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	799,211,135.00	772,531,240.00	774,390,835.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	799,211,135.00	772,531,240.00	774,390,835.00

4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	15,984,222.70	15,450,624.80	15,487,816.70
6.	Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	15,984,222.70	15,450,624.80	15,487,816.70

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
0.00	0.00	0.00
31,968,445.00	30,901,250.00	30,975,633.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
31,968,445.00	30,901,250.00	30,975,633.00
4.00%	4.00%	4.00%
15,984,222.70	15,450,624.80	15,487,816.70
Met	Met	Met

District's Reserve Standard

(Section 10B, Line 7):

Status:

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2024-25)	(97,687,933.00)			
Budget Year (2025-26)	(104,950,027.00)	7,262,094.00	7.4%	Met
1st Subsequent Year (2026-27)	(105,751,513.00)	801,486.00	.8%	Met
2nd Subsequent Year (2027-28)	(107,530,804.00)	1,779,291.00	1.7%	Met
1b. Transfers In, General Fund *				
First Prior Year (2024-25)	1,381,454.00			
Budget Year (2025-26)	0.00	(1,381,454.00)	(100.0%)	Not Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2024-25)	491,069.00			
Budget Year (2025-26)	0.00	(491,069.00)	(100.0%)	Not Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

This is a one-time transfer of KIT funds from the Cafeteria Fund to the Restricted General Fund.

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

Explanation:
(required if NOT met)

This is a one-time Interfund transfer out is the contribution from Fund 03 to Fund 67 for the H&W deficit spending.

- 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	9	F51 Bond Fund Tax Levies 861x	F51 Bond Fund Obj 7433, 34 Redemption & Int	6,902,000
Certificates of Participation	Varies	F03 Gen Fund 9XXX & F56 Debt Service Reserves Obj 9XXX	F56 Debt Svc Obj 7438,39 P&I	1,761,442
General Obligation Bonds	Varies	F51 Bond Fund Tax Levies 861x	F51 Bond Fund Obj 7433, 34 Redemption & Int	379,480,859
Supp Early Retirement Program	Varies	F67 9XXX and F03 Gen Fund	F67 58XX and F03 58XX	2,768,078
State School Building Loans				
Compensated Absences	on-going	All Funds Revenues 8xxx or EFB 9xxx	All Funds Salary-Fixed Charges Obj 1xxx-3999	13,894,193

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

Subscriptions	Varies	All Funds Revenues 8xxx or EFB 9xxx	All Funds Obj 58XX	332,836
Claims Liabilities	on-going	All Funds Revenues 8xxx or EFB 9xxx	All Funds Salary-Fixed Charges Obj 1xxx-3999	15,331,596
TOTAL:				420,471,004

Type of Commitment (continued)	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases	998,994	994,916	830,401	667,267
Certificates of Participation	565,875	566,500	565,875	568,875
General Obligation Bonds	32,281,260	32,213,266	27,745,841	21,708,211
Supp Early Retirement Program	2,759,298	2,759,298		
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Subscriptions	740,630			
Claims Liabilities				
Total Annual Payments:	37,346,057	36,533,980	29,142,117	22,944,353
Has total annual payment increased over prior year (2024-25)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation:

(required if Yes
to increase in total
annual payments)

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

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

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

No

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

Explanation:

(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

- 2 For the district's OPEB:

- a. Are they lifetime benefits?

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:

Health care benefits are provided to certificated employees who retire from the District on or after age 55 with at least 10 years of service to the District. Coverage is until age 65. Benefits are provided to classified employees who retire from the District on or after age 50 with at least 10 years of service until age 65. The District contributes 100% of the amount of the premiums for certificated retirees and an annual entitlement for classified retirees. The District does not contribute toward dependents.

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

Pay-as-you-go

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

Self-Insurance Fund Governmental Fund

0

34,247,097

- 4 OPEB Liabilities

- a. Total OPEB liability

80,052,279.00

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

25,034,428.00

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

55,017,851.00

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

Actuarial

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

7/1/2023

- 5 OPEB Contributions

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

Method

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

8,454,000.00

9,083,000.00

9,800,000.00

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

7,055,201.00

7,055,201.00

7,055,201.00

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

4,375,789.00

4,782,122.00

5,111,278.00

- d. Number of retirees receiving OPEB benefits

267.00

267.00

267.00

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

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

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

Yes

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

The District is self-insured for Worker's Compensation. The self-insured retention SIR of \$350,000 is administered in the District workers' compensation self-insured fund. SIR is defined as the dollar amount specified in a liability insurance policy that must be paid by the insured before the excess insurance policy respond to a loss. Workers' Compensation claims in excess of \$350,000 SIR are covered up to \$50,000,000 through excess insurance. Workers' Compensation reserve requirements are based on an actuarial study. The last actuarial study is from 2024. The district maintains a self-insured health plan. The SIR is administered in the district medical self-insurance fund. Medical claims in excess of \$175,000, SIR are covered up to \$2 million lifetime maximum benefit per member through excess insurance. Self-insurance reserve requirements are based on actuarial study dated 2024. The district participates in the Alliance of Schools for Cooperative Insurance Program ("ASCIP") public risk pool JPA for property and liability, crime, and auto physical damage. The SIR is \$25,000 on property damage and \$100,000 for liability. Property is covered up to \$500,000,000 and liability up to \$55,000,000.

- 3 Self-Insurance Liabilities

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

17,603,218.00

0.00

- 4 Self-Insurance Contributions

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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
51,870,294.00	51,870,294.00	51,870,294.00
51,870,294.00	51,870,294.00	51,870,294.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full - time - equivalent(FTE) positions	2,142	2,123	2,091	2,059

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Jun 05, 2025

- 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:

Jun 05, 2025

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

Yes

If Yes, date of budget revision board adoption:

Jun 05, 2025

4. Period covered by the agreement:

Begin Date:

Jul 01, 2024

End Date:

Jun 30, 2026

5. Salary settlement:

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from
prior year

or

Multiyear Agreement

Total cost of salary settlement

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

3,224,895

1.0%

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

Unrestricted and Restricted General Fund
--

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits			
		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
7.	Amount included for any tentative salary schedule increases			
		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

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

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

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

--

Certificated (Non-management) Step and Column Adjustments

		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	3,515,909	4,036,495	4,097,042
3.	Percent change in step & column over prior year	1.4%	1.5%	1.5%

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

		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are savings from attrition included in the budget and MYPs?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified(non - management) FTE positions	1,688	1,681	1,673	1,680

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Jun 05, 2025

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 05, 2025

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

Yes

If Yes, date of budget revision board adoption:

Jun 05, 2025

4. Period covered by the agreement:

Begin Date:

Jul 01, 2024

End Date:

Jun 30, 2026

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)?

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

0% in 25/26 year with contingency language, unrestricted and restricted funds.

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

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

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

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

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

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

Classified (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
1,344,183	1,303,245	1,322,794
1.3%	1.5%	1.5%

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

No	No	No
No	No	No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	254	256	255	254

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes		
561,469		
1.0%		

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

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

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

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 26, 2025

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	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?	No

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

Comments:
(optional)

Although no new charter schools are opening, the current charter school REACH has an additional expansion of 7th grade and is adding 8th grade.

End of School District Budget Criteria and Standards Review

