



RUSD

RIVERSIDE UNIFIED
SCHOOL DISTRICT

2025-2026

ADOPTED BUDGET



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OUR DISTRICT

With schools dating back to the 1870s, the award-winning **Riverside Unified School District** (RUSD) is the 16th largest school district in California. RUSD educates nearly 38,000 TK-12 students across 51 schools in Riverside. The District serves a large portion of Riverside as well as the unincorporated areas of Highgrove and Woodcrest. RUSD is governed by a Board of Education comprised of publicly elected officials who serve in five different trustee areas.

MISSION

Riverside Unified School District provides engaging, innovative, and equitable learning experiences for all students.



VALUES

Community

We work diligently to build bridges between our schools and community in order to create rich learning experiences and opportunities for all. Strategic connections with our partners are core to the success of our District.

Excellence

We value lifelong learning, personal integrity, achievement and accomplishment. We seek to inspire and empower students to reach their highest potential.

Engagement

RUSD is committed to creating an engaging learning environment that promotes curriculum, programs, physical spaces, and the development of relationships that enable students to feel welcome, connected and inspired.

Innovation

RUSD is future-oriented in the design of its schools and educational programs. Personalization, creativity, and technology are central to the District's approach to preparing students for an increasingly fast-paced world.

Equity

We are committed to implementing inclusive practices and policies that honor the rich diversity of our District and the greater region. With a focus on positive outcomes for all, we will work diligently to ensure all students have their needs met, strengths fostered, and graduate prepared for success.

Well-being

We cultivate graduates who succeed academically, are physically and mentally healthy, and are active and engaged citizens. The District strives to create safe and multidimensional educational environments that support students' development as they become well-rounded individuals.

BOARD OF EDUCATION



Mr. Brent Lee
President



**Dr. Noemi Hernandez
Alexander**
Vice President



Dr. Jesse Tweed
Clerk



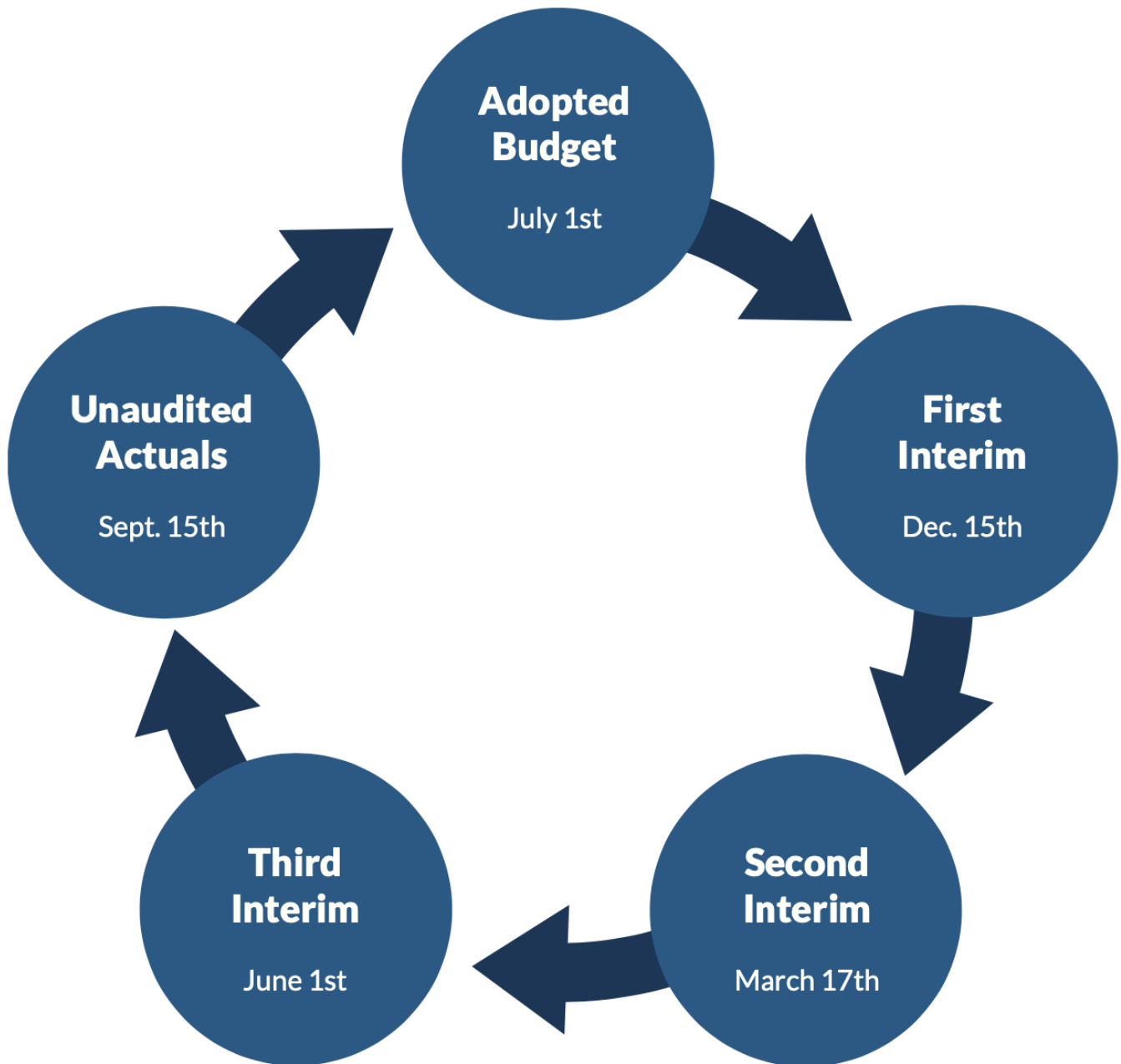
Mr. Dale Kinnear
Member



Ms. Amanda Vickers
Member

BUDGET CYCLE

The Riverside Unified School District budget is a continuing cycle of planning, updating and reporting. The District's initial budget is for the fiscal year July 1 through June 30 and is adopted by July 1st. Updates are made to the initial budget throughout the fiscal year, and officially adopted with the First Period Interim Financial Report and the Second Period Interim Financial Report. If needed, a Third Period Interim Financial Report can be done.



BUDGET POLICY

BP 3100

The Board of Education recognizes its critical responsibility for adopting a sound budget for each fiscal year which is aligned with the district's vision, goals, priorities, local control and accountability plan (LCAP), and other comprehensive plans. The district budget shall guide decisions and actions throughout the year and shall serve as a tool for monitoring the fiscal health of the district.

The district budget shall show a complete plan and itemized statement of all proposed expenditures and all estimated revenues for the following fiscal year, together with a comparison of revenues and expenditures for the current fiscal year. The budget shall also include the appropriations limit and the total annual appropriations subject to limitation as determined pursuant to Government Code 7900-7914. (Education Code 42122)

Budget Development and Adoption Process

In order to provide guidance in the development of the budget, the Board shall annually establish budget priorities based on identified district needs and goals and on realistic projections of available funds.

The Superintendent or designee shall oversee the preparation of a proposed district budget for approval by the Board and shall involve appropriate staff in the development of budget projections.

The Board shall hold a public hearing on the proposed budget in accordance with Education Code 42103 and 42127. The hearing shall occur at the same meeting as the public hearing on the district's LCAP and the local control funding formula (LCFF) budget overview for parents/guardians. (Education Code 42103, 42127, 52062, 52064.1)

The Board shall adopt the district budget on or before July 1 of each year. (Education Code 42127)

At a public meeting held on a date after the public hearing on the budget, the Board shall adopt the budget following its adoption of the LCAP or an annual update to the LCAP at the same meeting. The budget shall include the expenditures necessary to implement the LCAP or the annual update to the LCAP. (Education Code 42127)

The budget that is formally adopted by the Board shall adhere to the state's Standardized Account Code Structure as prescribed by the Superintendent of Public Instruction. (Education Code 42126, 42127)

The Superintendent or designee may supplement this format with additional information as necessary to effectively communicate the budget to the Board, staff, and public.

No later than five days after the Board adopts the district budget or by July 1, whichever occurs first, the Board shall file with the County Superintendent of Schools the adopted district budget and supporting data. The budget and supporting data shall be maintained and made available for public review. (Education Code 42127)

If the County Superintendent disapproves or conditionally approves the district's budget, the Board shall review and respond to his/her recommendations at a public meeting on or before October 8. The response shall include any revisions to the adopted budget and any other proposed actions to be taken as a result of those recommendations. (Education Code 42127)

Budget Advisory Committee

The Superintendent or designee may appoint a budget advisory committee composed of staff, Board representatives, and/or members of the community and parent groups.

Board representation on any budget advisory committee shall not comprise a majority of the Board.

The committee shall submit recommendations during the budget development process and its duties shall be assigned each year based on district needs. All recommendations of the committee shall be advisory only and shall not be binding on the Board.

Budget Criteria and Standards

The Superintendent or designee shall develop a district budget in accordance with state criteria and standards specified in 5 CCR 15440-15450 as they relate to projections of average daily attendance (ADA), enrollment, ratio of ADA to enrollment, local control funding formula revenue, salaries and benefits, other revenues and expenditures, facilities maintenance, deficit spending, unrestricted general fund balance, and reserves. In addition, he/she shall provide the supplemental information specified in 5 CCR 15451 which addresses the methodology and budget assumptions used, contingent liabilities, use of one-time revenues for ongoing expenditures, use of ongoing revenues for one-time expenditures, contingent revenues, contributions, long-term commitments, unfunded liabilities, status of collective bargaining agreements, the LCAP, and LCAP expenditures. (Education Code 33128, 33128.3, 33129, 42127.01; 5 CCR 15440-15451)

The district budget shall provide for increasing or improving services for unduplicated students at least in proportion to the increase in funds apportioned on the basis of the number and concentration of unduplicated students. Unduplicated students are students who are eligible for free or reduced-price meals, English learners, and/or foster youth. (Education Code 42238.07; 5 CCR 15496)

Additionally, the district budget shall provide for increased or improved services for each school which generates LCFF equity multiplier funding. (Education Code 42238.024, 52064)

The Board may establish other budget assumptions or parameters which may take into consideration the stability of funding sources, legal requirements and constraints on the use of funds, anticipated increases and/or decreases in the cost of services and supplies, program requirements, and any other factors necessary to ensure that the budget is a realistic plan for district revenues and expenditures.

Fund Balance

The district shall classify fund balances in compliance with Governmental Accounting Standards Board (GASB) Statement 54, as follows:

1. Nonspendable fund balance includes amounts that are not expected to be converted to cash, such as resources that are not in a spendable form (e.g., inventories and prepaids) or that are legally or contractually required to be maintained intact.
2. Restricted fund balance includes amounts constrained to specific purposes by their providers or by law.

3. Committed fund balance includes amounts constrained to specific purposes by the Board.

For this purpose, all commitments of funds shall be approved by a majority vote of the Board. The constraints shall be imposed no later than the end of the reporting period (June 30), although the actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements.

4. Assigned fund balance includes amounts which are intended for a specific purpose but do not meet the criteria to be classified as restricted or committed.

The Board delegates authority to assign funds to the assigned fund balance to the Superintendent and authorizes the assignment of such funds to be made any time prior to the issuance of the financial statements. The Superintendent may further delegate the authority to assign funds at his/her discretion.

5. Unassigned fund balance includes amounts that are available for any purpose.

When multiple types of funds are available for an expenditure, the district may first utilize funds from the restricted fund balance as appropriate, then from the committed fund balance, then from the assigned fund balance, and lastly from the unassigned fund balance.

The Board intends to maintain a minimum assigned and unassigned fund balance in an amount the Board deems sufficient to maintain fiscal solvency and stability and to protect the district against unforeseen circumstances.

If the assigned and unassigned fund balance falls below the level set by the Board due to an emergency situation, unexpected expenditures, or revenue shortfalls, the Board shall develop a plan to recover the fund balance which may include dedicating new unrestricted revenues, reducing expenditures, and/or increasing revenues or pursuing other funding sources.

Reserve Balance

The district budget shall include a minimum reserve balance for economic uncertainties that is consistent with the percentage or amount specified in 5 CCR 15450.

In any year following the fiscal year in which the district is notified by the Superintendent of Public Instruction (SPI) that the amount of monies in the state Public School System Stabilization Account equals or exceeds three percent of the combined total of general fund revenues appropriated for school districts and allocated local proceeds of taxes, the district budget shall not contain a combined assigned or unassigned ending general fund balance that is in excess of 10 percent of these funds, unless the requirement is waived in accordance with Education Code 42127.01. (Education Code 42127.01)

Long-Term Financial Obligations

The district's current-year budget and multiyear projections shall include adequate provisions for addressing the district's long-term financial obligations, including, but not limited to, long-term obligations resulting from

collective bargaining agreements, financing of facilities projects, unfunded or future liability for retiree benefits, and accrued workers' compensation claims.

The Board shall approve a plan for meeting the district's long-term obligations to fund nonpension, other postemployment benefits (OPEBs). This plan shall include a specific funding strategy and the method that will be used to finance the district's annual fiscal obligations for such benefits in a manner that continually reduces the deficit to the district to the extent possible. The Board reserves the authority to review and amend the funding strategy as necessary to ensure that it continues to serve the best interests of the district and maintains flexibility to adjust for changing budgetary considerations.

When the Superintendent or designee presents a report to the Board on the estimated accrued but unfunded cost of OPEBs, the Board shall disclose, as a separate agenda item at the same meeting, whether or not it will reserve a sufficient amount of money in its budget to fund the present value of the benefits of existing retirees and/or the future cost of employees who are eligible for benefits in the current fiscal year. (Education Code 42140)

When the Superintendent or designee presents a report to the Board on the estimated accrued but unfunded cost of workers' compensation claims, the Board shall disclose, as a separate agenda item at the same meeting, whether or not it will reserve in the budget sufficient amounts to fund the present value of accrued but unfunded workers' compensation claims or if it is otherwise decreasing the amount in its workers' compensation reserve fund. The Board shall annually certify to the County Superintendent the amount, if any, that it has decided to reserve in the budget for these costs. The Board shall submit to the County Superintendent any budget revisions that may be necessary to account for this budget reserve. (Education Code 42141)

Budget Amendments

No later than 45 days after the Governor signs the annual Budget Act, the Superintendent or designee shall make available for public review any revisions in budgeted revenues and expenditures which occur as a result of the funding made available by that Budget Act. (Education Code 42127)

Whenever revenues and expenditures change significantly throughout the year, the Superintendent or designee shall recommend budget amendments to ensure accurate projections of the district's net ending balance. When final figures for the prior-year budget are available, this information shall be used as soon as possible to update the current-year budget's beginning balance and projected revenues and expenditures.

In addition, budget amendments shall be submitted for Board approval as necessary when collective bargaining agreements are accepted, district income declines, increased revenues or unanticipated savings are made available to the district, program proposals are significantly different from those approved during budget adoption, interfund transfers are needed to meet actual program expenditures, and/or other significant changes occur that impact budget projections.

FUND ACCOUNTING

The District accounts for its budget and expenditures according to the procedures outlined in the California School Accounting Manual (CSAM), published by the California Department of Education and approved by the California State Board of Education. Per Procedure 305 of the CSAM, “the accounting systems of local educational agencies (LEAs) are organized and operated on a fund basis. A fund is a fiscal and accounting entity with a self-balancing set of accounts recording financial resources and liabilities.” The table below describes the funds used by the Riverside Unified School District.

General Fund

Funds 03 and 06

As the District’s chief operating fund, the General Fund is used to account for ordinary operations of the District. Unrestricted dollars are accounted for in Fund 03 while restricted dollars (for a specific purpose) are accounted for in Fund 06.

Special Revenue Funds

Funds 08, 11, 12 and 13

Special revenue funds are used to account for proceeds from specific sources and are restricted or committed to the financing of particular activities.

Fund 08: Associated Student Body

Fund 11: Adult Education Fund

Fund 12: Child Development Fund

Fund 13: Cafeteria Special Revenue Fund

Capital Projects Funds

Funds 21, 25, 35 and 40

Capital projects funds are established to account for the acquisition or construction of major capital facilities or other capital assets.

Fund 21: Building Fund

Fund 25: Capital Facilities Fund

Fund 35: County School Facilities Fund

Fund 40: Special Reserve for Capital Outlay Projects

Debt Service Funds

Funds 51 and 56

Debt service funds are used to account for the payment of principal and interest on general long-term debt.

Fund 51: Bond Interest and Redemption Fund

Fund 56: Debt Service Fund

Proprietary Fund – Internal Service

Fund 67

Internal service funds are established principally to render services to other organizational units of the District.

Fund 67: Self-Insurance Fund

Fiduciary Funds

Funds 71 and 73

Fiduciary funds are used to account for assets held in a trustee or agent capacity for others.

Fund 71: Retiree Benefit Fund

Fund 73: Foundation Private-Purpose Trust Fund

THE GENERAL FUND

The General Fund is comprised of the Unrestricted and Restricted General Funds.

Unrestricted General Fund

The Unrestricted General Fund contains revenues from the **Local Control Funding Formula (LCFF)** as well as other federal, state, and local sources. Unrestricted state revenues other than the LCFF include a transportation reimbursement, the Mandate Block Grant that pays for portions of state mandates as well as Unrestricted Lottery funds. Local revenues are primarily interest and reimbursements.

The LCFF is a funding mechanism for California's TK-12 public schools. It was introduced in 2013 as a significant reform to the state's education finance system. The primary goal of the LCFF is to provide greater flexibility and local control over the allocation of resources to school districts, while also addressing educational equity and the needs of disadvantaged students.

Under the LCFF, funding for school districts is determined based on a per-pupil formula, taking into account the grade level of students and certain demographic factors. The formula assigns a base grant amount per student, which is then adjusted based on factors such as grade level and student characteristics, including low-income status, English language learner (ELL) status, and foster youth status.

The LCFF also establishes supplemental grants and concentration grants. The supplemental and concentration grants are additional funds allocated to districts based on the proportion of low-income, ELL, and foster youth students they serve. The supplemental grants are provided at a rate of 20% of the base grant per eligible student, and the concentration grants are provided at a rate of 65% of the base grant per eligible student over the threshold of 55% unduplicated.

Restricted General Fund

Restricted programs or activities are those funded from revenue sources subject to constraints imposed by external resource providers or by law through constitutional provisions or enabling legislation (California School Accounting Manual). Restricted funds include federal, state, and local funds such as Special Education, Title I, Expanded Learning Opportunities, Redevelopment, and Restricted Lottery. A summary of all restricted expenditure budgets starts on page 17.

SUMMARY OF FUNDS

Fund	Description	Total Revenues	Total Expenditures	Other Financing Sources/Uses	Beginning Fund Balance	Ending Fund Balance
1	General Fund	\$733,511,806	\$799,211,135	-	\$358,471,726	\$292,772,397
8	Associated Student Bodies (ASB)	3,894,802	3,521,844	-	3,318,403	3,691,361
11	Adult Education	4,086,305	4,074,717	-	881,721	893,309
12	Child Development (State Preschool)	4,944,080	4,944,080	-	2,186,347	2,186,347
13	Cafeteria	34,710,022	41,419,972	-	32,183,854	25,473,904
21	Building (Measure O)	1,000,000	21,213,894	40,000,000	11,069,022	30,855,128
25	Capital Facilities (Developer Fees)	3,078,846	867,669	(1,386,416)	4,905,351	5,730,112
40	Capital Projects (CFDs & State Matching Funds)	8,176,101	20,351,879	-	46,151,621	33,975,843
56	Debt Service Fund	25,000	1,561,416	1,386,416	796,597	646,597
67	Self-Insurance (Property & Liability, Worker's Compensation & Health Benefits)	64,106,180	64,987,178	-	19,735,573	18,854,575
71	Retiree Benefit Fund Irrevocable Trust	2,055,000	165,000	-	34,247,097	36,137,097
73	Foundation Trust	-	-	-	280,745	280,745
Totals		\$859,588,142	\$962,318,784	\$40,000,000	\$514,228,057	\$451,497,415



RUSD

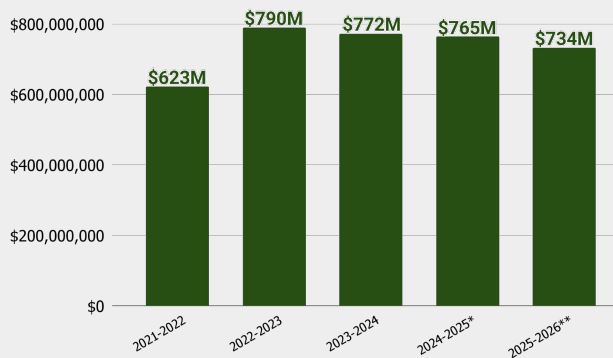
RIVERSIDE UNIFIED
SCHOOL DISTRICT

TK - 12 PROJECTED
ENROLLMENT

37,438

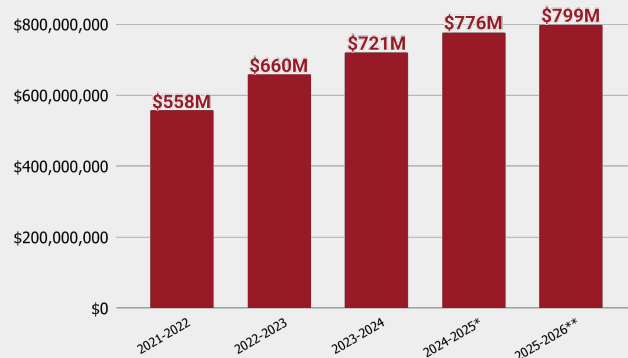
KEY BUDGET HIGHLIGHTS

REVENUES



*ESTIMATED ACTUALS **BUDGET

EXPENDITURES



*ESTIMATED ACTUALS **BUDGET

GENERAL FUND STAFFING

1,660 Classroom Teachers

544 Other Certificated

1,731 Classified

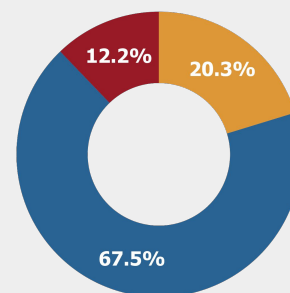
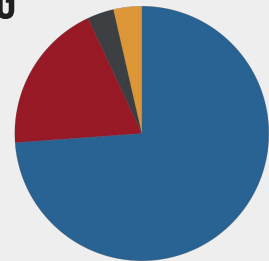
*Full time equivalency (FTE)

87.8% OF OUR
EXPENDITURES ARE SPENT
DIRECTLY ON STUDENT AND
CLASSROOM SUPPORT

FUNDING SOURCES

73.8% OF RUSD FUNDING COMES
FROM LCFF FUNDING

- Total LCFF funds
- All other state funds
- All local funds
- All federal funds



- Classroom & Student Support
- Direct to Student
- Other Supports

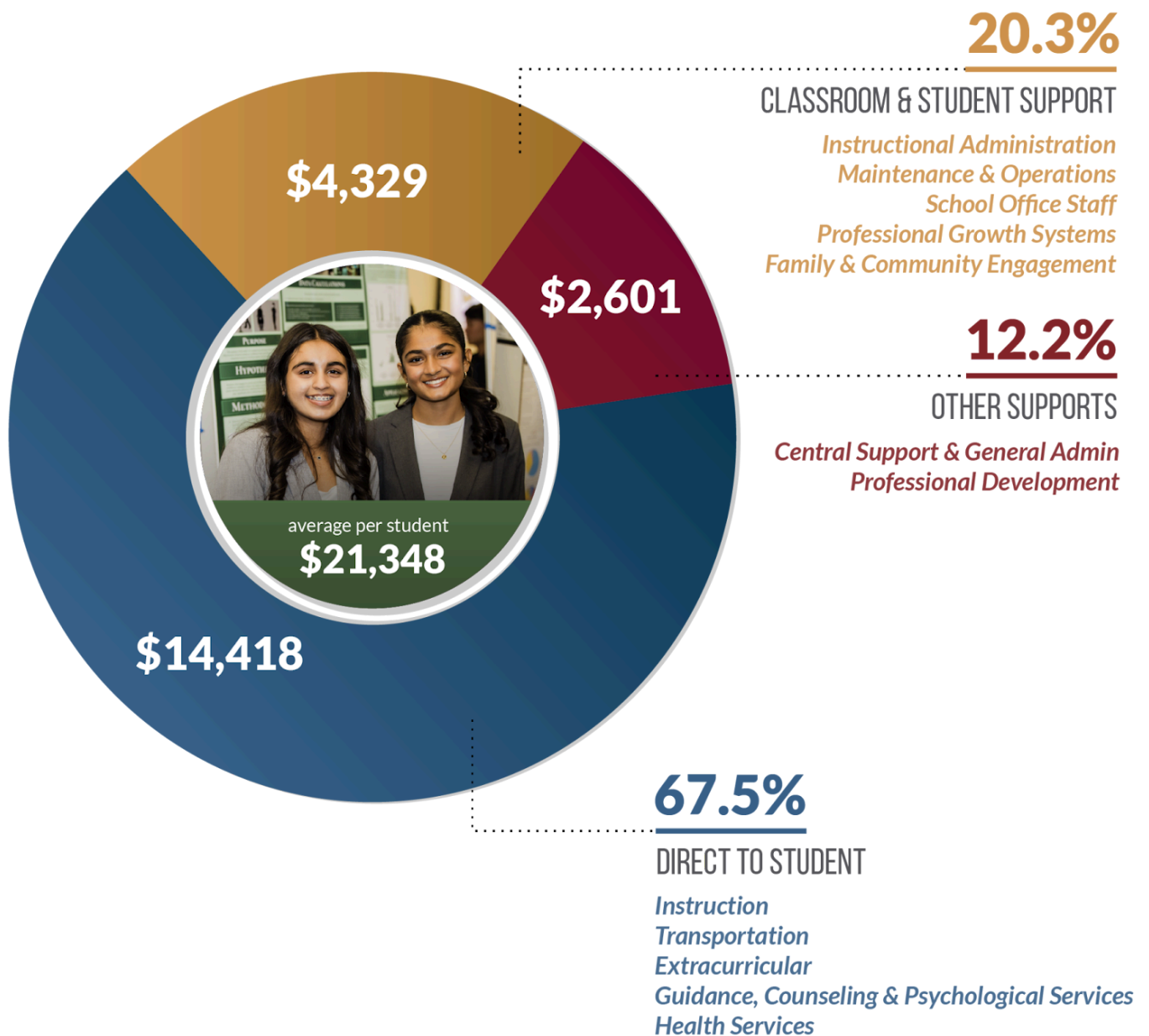
51
SCHOOLS

30 ELEMENTARY SCHOOLS
7 MIDDLE SCHOOLS
5 HIGH SCHOOLS
9 SPECIALTY

25/26 Adopted Budget

Where does the money go?

\$21,348 BUDGET PER STUDENT IN 2025/2026



BUDGET ASSUMPTIONS

Riverside Unified School District develops budget assumptions based on the Governor's May Revise, recommendations from School Services of California and the Local Control Funding Formula Calculator developed by the Fiscal Crisis & Management Assistance Team (FCMAT). The proposed Student Support and Professional Development Discretionary Block Grant and proposed increase to TK funding have not yet been included in the budget as we await further details with the passing of the state budget.

BUDGET ASSUMPTIONS	
LCFF Base Grant TK (Per Student ADA)	\$14,471
LCFF Base Grant K-3 (Per Student ADA)	\$11,323
LCFF Base Grant 4-6 (Per Student ADA)	\$10,411
LCFF Base Grant 7-8 (Per Student ADA)	\$10,719
LCFF Base Grant 9-12 (Per Student ADA)	\$12,746
District Unduplicated Pupil Percentage (Single Year)	75.83%
District Unduplicated Pupil Percentage (3 Year Rolling)	75.76%
Statutory Cost of Living Allowance (State of California)	2.30%
School Days	180/181
TK-12 Projected Enrollment	37,438
Projected Average Daily Attendance (ADA) %	93.34%
Projected Average Daily Attendance (ADA)	34,945
Salary Step and Column	1.5%
State Teachers' Retirement System (STRS)	19.10%
Public Employee Retirement System (PERS)	26.81%
Routine Restricted Maintenance Contribution	3%
Fund Balance Reserve for Economic Uncertainties (Per Policy)	4%
Unrestricted Lottery (Per Student ADA)	\$191
Restricted Lottery (Per Student ADA)	\$82

* District Unduplicated pupils include Socioeconomically Disadvantaged, English Learners, and Foster Youth.

RESTRICTED PROGRAM EXPENDITURES

Riverside Unified School District's 2025/2026 Adopted Budget includes significant restricted revenues allocated for specific programs. These revenues have been provided from both federal and state sources.

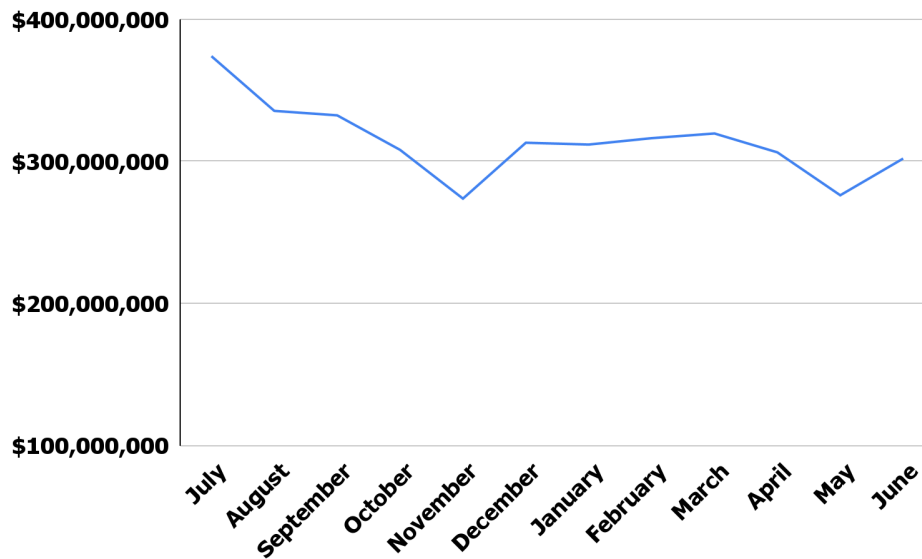
2025/2026 RESTRICTED PROGRAM (FUND 06) EXPENDITURES		
RESOURCE/PROGRAM		EXPENDITURE BUDGET
2600	EXPANDED LEARNING OPPORTUNITIES PROGRAM	\$40,111,312
3010	TITLE I, PART A	10,849,897
3310	SPECIAL ED: LOCAL ASSISTANCE	8,321,481
3311	SPECIAL ED: LOCAL ASSISTANCE, PRIVATE SCHOOL ISPS	25,816
3315	SPECIAL ED: PRESCHOOL	183,530
3327	SPECIAL ED: MENTAL HEALTH	418,731
3345	SPECIAL ED: PRESCHOOL STAFF DEVELOPMENT	1,586
3385	SPECIAL ED: EARLY INTERVENTION	134,487
3550	CARL D. PERKINS	298,928
4035	TITLE II, PART A	1,352,252
4127	TITLE IV, PART A	1,003,649
4201	TITLE III, IMMIGRANT STUDENT PROGRAM	125,000
4203	TITLE III, ENGLISH LEARNER STUDENT	1,464,532
5210	HEAD START	1,467,167
5245	EARLY HEAD START- CHILD CARE PARTNERSHIP	110,608
5630	MCKINNEY-VENTO HOMELESS ASSISTANCE	101,978
5918	WE CAN WORK	81,686
6010	AFTER SCHOOL EDUCATION AND SAFETY	5,207,707
6266	EDUCATOR EFFECTIVENESS BLOCK GRANT	4,070,036
6300	LOTTERY INSTRUCTIONAL MATERIALS	3,040,314
6318	ANTIBIAS EDUCATION GRANT	57,778
6383	GOLDEN STATE PATHWAYS PROGRAM	2,395,279
6385	CALIFORNIA PARTNERSHIP ACADEMIES	54,434
6387	CAREER TECHNICAL EDUCATION INCENTIVE GRANT	1,840,000
6500	SPECIAL EDUCATION	117,646,292
6520	SPECIAL EDUCATION PROJECT WORKABILITY	346,292
6531	SPECIAL EDUCATION LOW INCIDENCE EQUIPMENT	1,594,685
6546	MENTAL HEALTH-RELATED SERVICES	4,655,813
6547	SPECIAL EDUCATION EARLY INTERVENTION PRESCHOOL GRANT	2,036,521

2025/2026 RESTRICTED PROGRAM (FUND 06) EXPENDITURES		
RESOURCE/PROGRAM		EXPENDITURE BUDGET
6770	ARTS AND MUSIC IN SCHOOLS (AMS)	7,152,345
7220	PARTNERSHIP ACADEMIES PROGRAM	341,754
7339	DUAL ENROLLMENT OPPORTUNITIES	178,978
7399	LCFF EQUITY MULTIPLIER	834,817
7412	A-G COMPLETION GRANT	969,340
7413	A-G LEARNING LOSS MITIGATION GRANT	735,764
7435	LEARNING RECOVERY EMERGENCY BLOCK GRANT	15,235,120
7690	STRS ON BEHALF PENSION CONTRIBUTIONS	25,719,307
7901	LITERACY SCREENINGS	166,448
7915	CALIFORNIA SERVES GRANT PROGRAM	311,577
8150	ONGOING AND MAJOR MAINTENANCE	22,962,470
9031	QUALITY RATING IMPROVEMENT SYSTEM	95,749
9039	PROJECT TEAM - BUSINESS	5,520
9041	KAISER PERMANENTE - COMPASSIONATE LEARNING SPACES	16,186
9059	CHILDREN & YOUTH BEHAVIORAL HEALTH INITIATIVE (CYBHI)	136,695
9060	CALIFORNIA AIR RESOURCE BOARD (CARB)	25,573
9061	UCR - SEEDING SUCCESS	34,184
9062	UCR - NURSING PATHWAY EXPANSION	704,885
9063	UCR - FROM CLASSROOM TO COMMUNITY	48,152
9070	GATES FOUNDATION GRANT	728,870
9071	CAPACITY GRANT	820,961
9098	MEDI-CAL BILLING OPTION	1,291,836
9986	REDEVELOPMENT	8,508,300
TOTAL		\$296,022,622

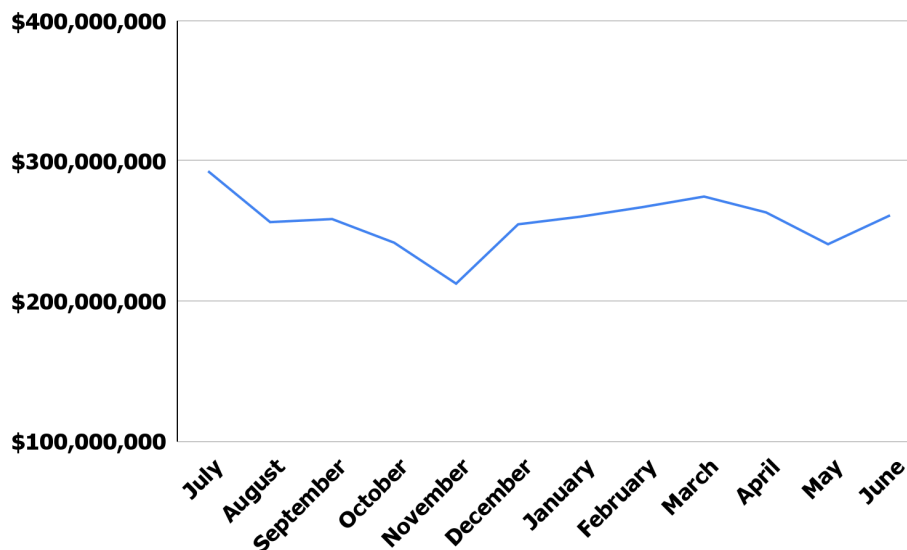
CASH FLOW

Riverside Unified School District's 2025/2026 General Fund Adopted Budget projects sufficient cash balances in both the 2025/2026 and 2026/2027 fiscal years, without a need for temporary borrowing.

2025/2026 Projected Ending Cash Balances



2026/2027 Projected Ending Cash Balances



LCFF BUDGET OVERVIEW FOR PARENTS

Local Educational Agency (LEA) Name: **Riverside Unified School District**

CDS Code: **33-67215**

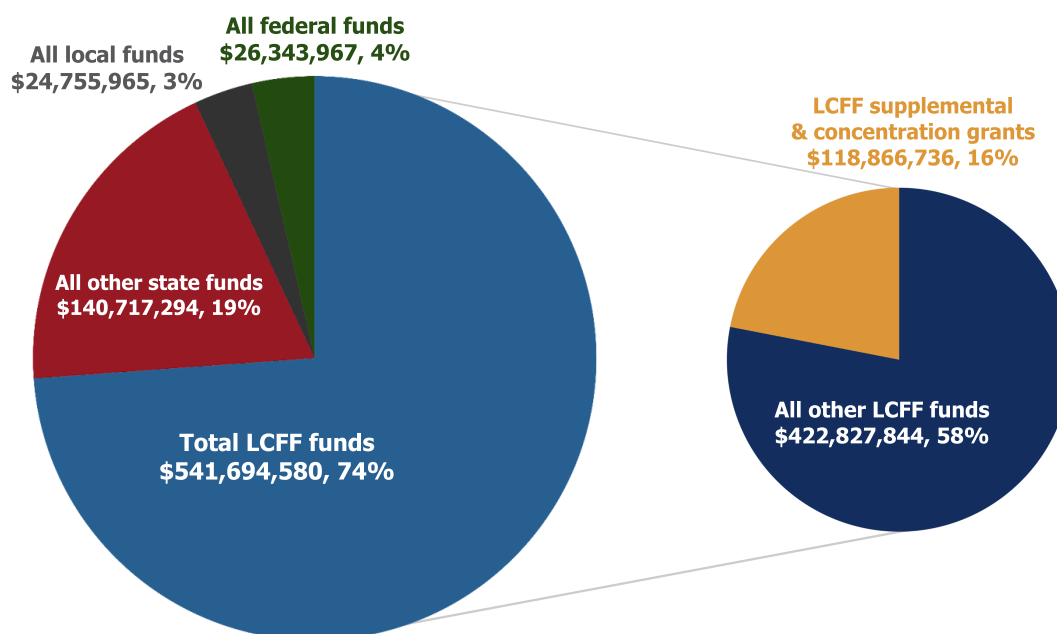
School Year: **2025-2026**

LEA contact information: **Jacqueline Perez, Ed.D., Assistant Superintendent,
Equity, Access & Community Engagement
japerez@riversideunified.org or (951) 788-7135 ext. 80422**

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Budget Overview for the 2025 - 26 School Year

Projected Revenue by Fund Source



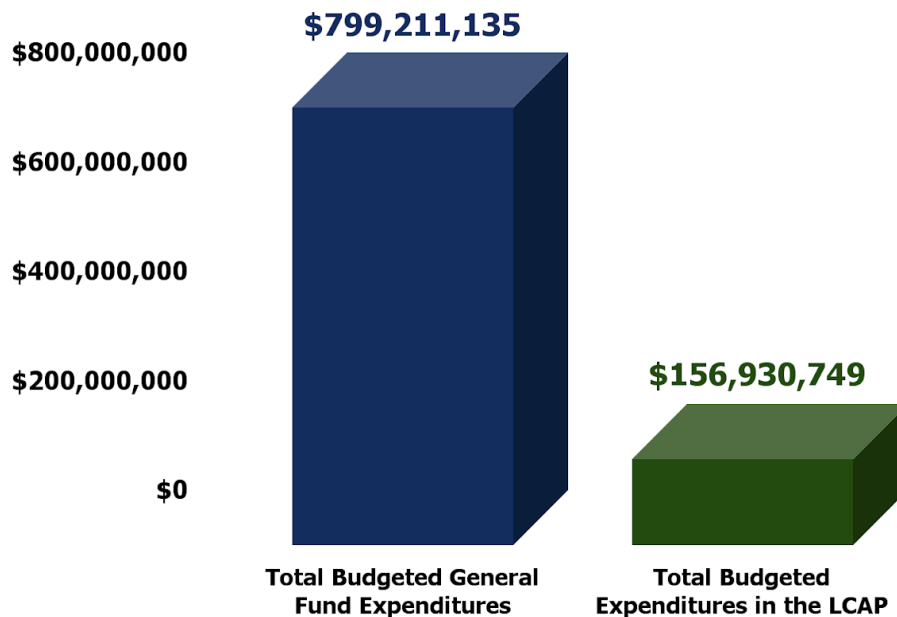
This chart shows the total general purpose revenue Riverside Unified School District expects to receive in the coming year from all sources.

The total revenue projected for Riverside Unified School District is \$733,511,806, of which \$541,694,580 is Local Control Funding Formula (LCFF), \$140,717,294 is other state funds, \$24,755,965 is local funds, and \$26,343,967 is federal funds. Of the \$541,694,580 in LCFF Funds, \$118,866,736 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF BUDGET OVERVIEW FOR PARENTS

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.

Budgeted Expenditures in the LCAP



This chart provides a quick summary of how much Riverside Unified School District plans to spend for 2025–2026. It shows how much of the total is tied to planned actions and services in the LCAP.

Riverside Unified School District plans to spend \$799,211,135 for the 2025-26 school year. Of that amount, \$156,930,749 is tied to actions/services in the LCAP and \$642,280,386 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

Teacher salaries are paid from our base program, along with general administration such as: Cabinet-level employees, curriculum and instruction, personnel, business services and facilities planning departments. Additionally, general overhead, transportation, utilities, maintenance and operations, other operational costs, and some restricted State and Federal funding sources not directly related to LCAP goals, actions and services are not included in the RUSD Local Control and Accountability Plan.

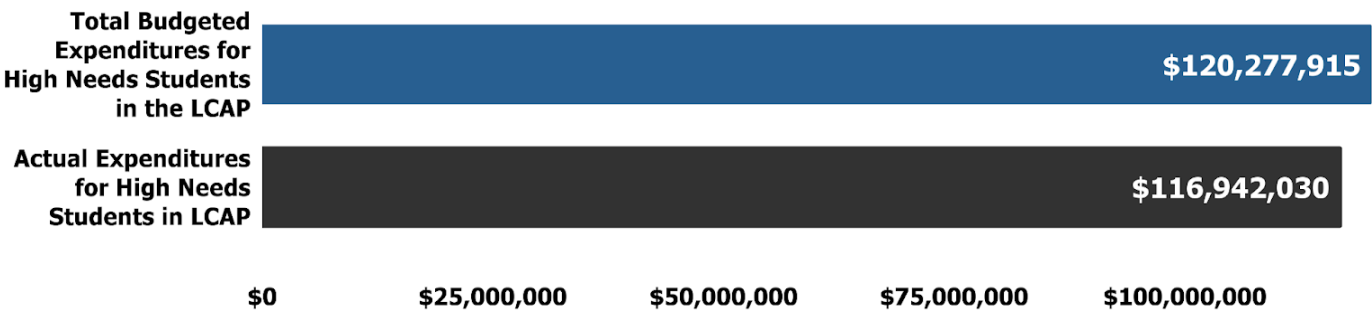
LCFF BUDGET OVERVIEW FOR PARENTS

Increased or Improved Services for High Needs Students in the LCAP for the 2025-2026 School Year

In 2025-26, Riverside Unified is projecting it will receive \$118,866,736 based on the enrollment of foster youth, English learner, and low-income students. Riverside Unified must describe how it intends to increase or improve services for high needs students in the LCAP. Riverside Unified plans to spend \$122,186,370 towards meeting this requirement, as described in the LCAP.

Update on Increased or Improved Services for High Needs Students in 2024-2025

Prior Year Expenditures: Increased or Improved Services for High Needs Students



This chart compares what Riverside Unified School District budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Riverside Unified School District estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

In 2024-25, Riverside Unified's LCAP budgeted \$120,277,915 for planned actions to increase or improve services for high needs students. Riverside Unified actually spent \$116,942,030 for actions to increase or improve services for high needs students in 2024-25.

The difference between the budgeted and actual expenditures of \$3,335,885 had the following impact on Riverside Unified's ability to increase or improve services for high needs students:

This difference did not negatively impact the actions and services for students that the LCAP primarily serves (Foster Youth, Low-Income students, and English Learners). This year, the material differences in spending were due primarily to: reductions in the cost of some contracts, fewer professional development sessions for staff due to challenges finding substitute teachers, changes in staffing assignments and costs, and a decrease in spending for supplies and materials. All students received increased and improved services as planned in the LCAP for 2024-25. Unspent funds in 2024-25 have been carried over and included in the budgeted expenditures for 2025-26.

2025/2026 BUDGET PUBLIC HEARING

ERIN POWER
ASSISTANT SUPERINTENDENT,
BUSINESS SERVICES

JUNE 5, 2025



BUDGET REPORT 2025/2026

Per Education Code 42127,
the Governing Board must:

- Hold a public hearing on the budget
- Subsequently adopt the budget prior to July 1



2024-25 BOARD PRIORITIES

GOVERNOR'S MAY REVISE FOR EDUCATION

- Prop 98 \$4.6 billion lower over the three-year period
- 2.3% COLA (reduced from 2.43%)
- \$1.7 billion one-time Student Support & Professional Development Discretionary Block Grant
- Add-on for 10:1 adult to student ratio for transitional kindergarten
- Funding for expansion and implementation of Universal Meals, Expanded Learning Opportunities Program
- Retains proposal to “hold back” about \$1.3 billion of estimated Prop. 98 growth in 2024-25
- Use of \$481M from Rainy Day Fund to support LCFF in 2025/26
- Budget deferrals from next June to July



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RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT

GOVERNOR'S MAY REVISE FOR EDUCATION

While the statutory COLA for the LCFF is set, many significant other aspects of the 2025-26 State Budget are up for negotiation:

This or That

\$1.3 billion Proposition 98 under-appropriation or . . .

A Rainy Day Fund deposit, one-time spending, or a suspension of the guarantee

\$1.7 billion one-time Student Support and Professional Development Discretionary Block Grant or . . .

More prescriptive categorical funds and/or change to the allocation methodology weighted towards higher UPP districts

\$1.2 billion ongoing for lower 10:1 student-to-adult ratio in TK and \$515.5 million ongoing to expand ELO-P Rate 1 eligibility or . . .

In a tight budget, ongoing resources are very valuable, so if legislators think either proposal is too expensive, they could shave off some resources to divert elsewhere



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Source: School Services of CA

RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT

STUDENT SUPPORT & PROFESSIONAL DEVELOPMENT DISCRETIONARY BLOCK GRANT

- \$1.7B proposed to be allocated at approximately \$314 per ADA
- Approximately \$11M for RUSD for use through June 30, 2029
- Uses are fully flexible to address rising costs, with state priorities highlighted:
 - Professional development for teachers on the English Language Arts/English Language Development Framework and the Literacy Roadmap, and Math Framework
 - Teacher recruitment and retention efforts
 - Expanding career pathways and dual enrollment efforts



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RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT

GOVERNOR'S MAY REVISE - LCFF GRANTS

Grade Span	TK-3	4-6	7-8	9-12
2024-25 Base Grant per ADA	\$10,025	\$10,177	\$10,478	\$12,144
2.30% COLA	\$231	\$234	\$241	\$279
2025-26 Base Grant per ADA	\$10,256	\$10,411	\$10,719	\$12,423
GSA	\$1,067	–	–	\$323
2025-26 Adjusted Base Grant per ADA	\$11,323	\$10,411	\$10,719	\$12,746
20% Supplemental Grant per ADA ¹	\$2,265	\$2,082	\$2,144	\$2,549
65% Concentration Grant per ADA ²	\$3,312	\$3,045	\$3,135	\$3,728
TK add on included in the budget	\$3,148			
TK add on as proposed in May Revise	\$5,545			



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RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT

ESTIMATED ACTUALS TO BUDGET

Estimated Actuals are the starting point for the next year's budget

Unrestricted General Fund	2024/2025 Second Interim	2024/2025 Estimated Actuals
Beginning Fund Balance	\$229.6	\$229.6
Revenue	570.9	578.5
Expenditures + Contributions	(588.4)	(587.0)
Ending Fund Balance	\$212.1	\$220.6

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MULTI-YEAR ASSUMPTIONS

	2024/2025	2025/2026	2026/2027	2027/2028
Cost of Living Adjustment (COLA)	1.07%	2.30%	3.02%	3.42%
District Enrollment	38,032	37,438	36,787	36,211
Average Daily Attendance (ADA) %	93.34%	93.34%	93.34%	93.34%
Funded Average Daily Attendance (ADA)	36,855	36,098	35,616	34,944
Prior Three Year Average Funded ADA %	96.91%	96.42%	96.82%	96.50%
Unduplicated Pupil % (Single Yr)*	75.83%	75.83%	75.83%	75.83%
State Teachers' Retirement (STRS)	19.10%	19.10%	19.10%	19.10%
Public Employees' Retirement (PERS)	27.05%	26.81%	26.90%	27.80%

*Percentage of students who are low-income, English learners or foster youth, with each student counted only once

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MAJOR UNRESTRICTED REVENUE CHANGES

- 2.3% COLA for next year (down from 2.43%)
- Reduced COLA's & LCFF revenue in the outyears
- Transportation reimbursement increase
- Adjustment for interest



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 **RUSD** RIVERSIDE UNIFIED SCHOOL DISTRICT

UNRESTRICTED REVENUE

	2024/2025 Estimated Actuals	2025/2026 Budget
LCFF Sources*	\$539,412,532	\$541,694,580
Federal Revenue	403,354	402,639
State Revenue	18,311,499	19,294,568
Local Revenue	20,413,084	14,455,990
Total	\$578,540,469	\$575,847,777

*Local Control Funding Formula



 **RUSD** RIVERSIDE UNIFIED SCHOOL DISTRICT

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MAJOR UNRESTRICTED EXPENDITURE CHANGES

- Opening of Casa Blanca Elementary School
- Settlements with RCTA and CSEA Chapter 506 pending Board and bargaining unit approvals
- Additional work day for mandatory trainings & professional development
- Reduced department budgets districtwide
- Reduction in indirect rate
- Budgeting for one time investments committed to by the Board



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RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT

UNRESTRICTED EXPENDITURES

	2024/2025 Estimated Actuals	2025/2026 Budget
Certificated Salaries	\$218,473,323	\$225,530,416
Classified Salaries	69,410,209	71,855,910
Benefits	111,890,275	115,983,096
Books & Supplies	30,258,232	27,052,537
Services	57,961,204	54,778,442
Capital Outlay	14,768,264	18,741,114
Other Outgo	196,949	205,681
Support Costs / Indirect	(13,613,641)	(10,958,683)
Interfund Transfers Out	491,069	-
Contributions	97,687,933	104,950,027
Total	\$587,523,817	\$608,138,540

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RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT

MULTI-YEAR PROJECTIONS - UNRESTRICTED

	2024/2025 Estimated Actuals	2025/2026 Budget	2026/2027	2027/2028
Beginning Fund Balance	\$229.6	\$220.6	\$188.3	\$171.2
Revenue	578.5	575.8	579.3	585.6
Expenditures	(489.3)	(503.2)	(490.7)	(486.1)
Contributions	(97.7)	(105.0)	(105.8)	(107.5)
Surplus/(Deficit)	(9.0)	(32.3)	(17.2)	(8.0)
Ending Fund Balance	\$220.6	\$188.3	\$171.2	\$163.1



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RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT

CHANGES IN RESTRICTED FUNDING & EXPENDITURES

- Expiration of ESSER funding
- Expanded LCAP actions
 - Coaches
 - 15 to support math
 - 22 to support English learners



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RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT

RESTRICTED REVENUE

	2024/2025 Estimated Actuals	2025/2026 Budget
Federal Revenue	\$39,125,045	\$25,941,328
State Revenue	129,380,177	121,422,726
Local Revenue	17,493,598	10,299,975
Interfund Transfers In	1,381,454	-
Total	\$187,380,274	\$157,664,029



RESTRICTED EXPENSES

	2024/2025 Estimated Actuals	2025/2026 Budget
Certificated Salaries	\$77,863,675	\$80,901,650
Classified Salaries	42,231,933	45,003,116
Benefits	75,583,780	81,460,428
Books & Supplies	18,826,201	20,977,377
Services	40,131,710	40,846,507
Capital Outlay	19,770,605	17,058,293
Other Outgo	246,267	-
Support Costs / Indirect	12,093,581	9,775,251
Contributions	(97,687,933)	(104,950,027)
Total	\$189,059,819	\$191,072,595

MULTI-YEAR PROJECTIONS - RESTRICTED

	2024/2025 Estimated Actuals	2025/2026 Budget	2026/2027	2027/2028
Beginning Fund Balance	\$139.5	\$137.8	\$104.4	\$85.7
Revenue	186.0	157.7	157.3	157.7
Expenditures	(286.7)	(296.0)	(281.8)	(288.3)
Contributions	97.7	105.0	105.8	107.5
Surplus/(Deficit)	(1.7)	(33.4)	(18.8)	(23.1)
Ending Fund Balance	\$137.8	\$104.4	\$85.7	\$62.6



GENERAL FUND SUMMARY

	2024/2025 Estimated Actuals	2025/2026 Budget
Beginning Balance	\$369,134,619	\$358,471,726
(+) Revenue	764,539,289	733,511,806
(-) Expenditures	(776,092,567)	(799,211,135)
Ending Balance	\$358,471,726	\$292,772,397
Non-Spendable	\$216,994	\$216,994
Restricted	137,835,346	104,426,780
Committed	189,356,041	156,160,178
Reserve for Economic Uncertainty (Required 4%)	31,063,345	31,968,445
Total	\$358,471,726	\$292,772,397

GENERAL FUND SUMMARY

	2024/2025 Estimated Actuals	2025/2026 Budget
Non-Spendable	\$216,994	\$216,994
Revolving Cash	150,000	150,000
Inventory Stores	66,994	66,994



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RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT

GENERAL FUND SUMMARY

	2024/2025 Estimated Actuals	2025/2026 Budget
Restricted	\$137,835,346	\$104,426,780
A-G Completion Grant	1,705,104	-
Antibias Education Grant	57,778	-
Arts and Music in Schools (AMS) Prop 28	7,593,355	5,820,713
California Serves Grant Program	311,577	-
Capacity Grant	-	547,379
Classified Professional Dev Block Grant	248,494	248,494
Dual Enrollment Opportunities	493,230	314,252
Educator's Effectiveness Block Grant	4,070,036	-
Equity Multiplier	1,120,203	1,120,203
<i>Continued on next slide</i>		

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RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT

GENERAL FUND SUMMARY

	2024/2025 Estimated Actuals	2025/2026 Budget
Restricted (continued)		
Expanded Learning Opportunities Program (ELOP)	23,913,544	20,697,616
Golden State Pathways Program	5,451,439	3,056,160
Learning Recovery Emergency Block Grant	40,207,192	24,972,072
Literacy Screenings	166,448	-
Medi-Cal Billing Option	5,440,121	5,346,125
Nutrition Kitchen Infrastructure and Training Funds	1,001,855	1,001,855
Redevelopment	33,506,665	32,634,640
Routine Restricted Maintenance	2,508,278	2,750,563
Special Education	7,267,380	4,842,355
Various	2,772,647	1,074,353

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GENERAL FUND SUMMARY

	2024/2025 Estimated Actuals	2025/2026 Budget
Committed	\$189,356,041	\$156,160,178
Anna Education Center	3,056,047	-
CTE Culinary Facilities	5,600,000	5,600,000
Deferred Maintenance	10,703,262	8,203,262
Districtwide Staff Tech Replacement Program	4,250,000	3,400,000
Electric Vehicle & Infrastructure Mandate	600,000	600,000
Employee Compensation & Benefit Liabilities	22,825,402	19,976,481
E-Rate & Technology Infrastructure	1,965,499	1,965,499
Facilities Planning	19,024,000	19,024,000
Fixtures, Furniture & Equipment Reserve	1,000,000	1,000,000
<i>Continued on next slide</i>		

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GENERAL FUND SUMMARY

	2024/2025 Estimated Actuals	2025/2026 Budget
Committed (continued)		
New Elementary School Startup Costs	2,250,000	2,250,000
Safety & Security Set-Aside	1,444,828	-
School Site & Department Carryover	5,849,591	4,251,489
Shade Structures	6,434,520	-
Site Needs and Classroom Technology	929,013	-
Staffing Protection and Combination Class Support	4,188,430	1,500,000
Strategic Reserve for Uncertainties	89,463,550	82,177,259
Supplemental & Concentration	3,072,771	-
Textbook Adoptions	6,496,179	6,110,714
Unclaimed Property	202,949	101,474

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OTHER FUNDS

	Beginning Balance	Revenue/ Sources	Expenditures/ Uses	Ending Balance
Associated Student Bodies (ASB)	\$3,318,403	\$3,894,802	\$3,521,844	\$3,691,361
Adult Education	881,721	4,086,305	4,074,717	893,309
Child Development (State Preschool)	2,186,347	4,944,080	4,944,080	2,186,347
Cafeteria	32,183,854	34,710,022	41,419,972	25,473,904
Building (Measure O)	11,069,022	41,000,000	21,213,894	30,855,128
Capital Facilities (Developer Fees)	4,905,351	3,078,846	2,254,085	5,730,112
Capital Projects (CFDs & State Funds)	46,151,621	8,176,101	20,351,879	33,975,843
Debt Service	796,597	1,411,416	1,561,416	646,597
Self-Insurance	19,735,573	64,106,180	64,987,178	18,854,575
Retiree Benefit Fund Irrevocable Trust	34,247,097	2,055,000	165,000	36,137,097
Foundation Trust	280,745	-	-	280,745
Total	\$155,756,331	\$167,462,752	\$164,494,065	\$158,725,018

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LOOKING AHEAD

Budget Risks and Uncertainties

- Federal impacts
- Sunsetting of Propositions 30/55 in 2030
 - Reduced taxes = reduced state revenues
- Delayed tax receipts due to fires
- State economy & increasing cost pressures
- Enrollment adjustments



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 **RUSD** RIVERSIDE UNIFIED SCHOOL DISTRICT

LOOKING AHEAD

Legislature approves State budget by June 15

- Increased TK funding to support 10:1 adult to student ratio?
- Student Support and Professional Development Discretionary Block Grant?

RUSD Board approves RUSD budget on June 26th

Continue collaboration with departments to reduce costs and realize budget savings



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 **RUSD** RIVERSIDE UNIFIED SCHOOL DISTRICT

PUBLIC COMMENTS



ACRONYMS

AB.....	Assembly Bill
ACA.....	Assembly Concurrent Amendment or Affordable Care Act (also listed as PPACA)
ACR.....	Assembly Concurrent Resolution
ACSA.....	Association of California School Administrators
ADA	Average Daily Attendance
ADC	Actuarially Determined Contribution
AFSCME	American Federation of State, County, and Municipal Employees
AMO	Annual Measurable Objective
AMS.....	Arts & Music in Schools (Prop 28)
AMT	Alternative Minimum Tax
AP	Advanced Placement
API	Academic Performance Index
ARC	Annual Required Contribution
ARP.....	American Rescue Plan
ASAM	Alternative Schools Accountability Model
ASCC	Activity Supervisor Clearance Certificate
ASES	After School Education and Safety Program
AU	Administrative Unit of a SELPA
AV	Assessed Value
AYP	Adequate Yearly Progress
BBA	Bipartisan Budget Act
BCLAD	Bilingual, Crosscultural, Language, and Academic Development
BCP	Budget Change Proposal
BIIG	Broadband Infrastructure Improvement Grant
BRL	Base Revenue Limit
BTSA	Beginning Teacher Support and Assessment
CAASPP	California Assessment of Student Performance and Progress
CADS	Consolidated Application Data System
CAHSEE	California High School Exit Examination
CALPADS	California Longitudinal Pupil Achievement Data System
CalPERS	California Public Employees' Retirement System
CalSTRS	California State Teachers' Retirement System
CALTIDES	California Longitudinal Teacher Integrated Data Education System

CalWORKs	California Work Opportunity and Responsibility to Kids
CAPA	California Alternate Performance Assessment
CARES.....	Coronavirus Aid, Relief, and Economic Security
CARS	Consolidated Application and Reporting System
CASBO	California Association of School Business Officials
CASEMIS	California Special Education Management Information System
CASH	Coalition for Adequate School Housing
CBA	Collective Bargaining Agreement
CBEDS	California Basic Educational Data System
CBEST	California Basic Education Skills Test
CBIS	Course-based Independent Study
CCC	California Community Colleges
CCEE.....	California Collaborative for Educational Excellence
CCR	California Code of Regulations (Title 5) or Coordinated Compliance Review
CCSESA	California County Superintendents Educational Services Association
CCSS.....	Common Core State Standards
CDE	California Department of Education
CEA	Current Expense of Education
CEC	California Energy Commission
CELDT	California English Language Development Test
CEP	Community Eligibility Provision
CFR	Code of Federal Regulations
CFT.....	California Federation of Teachers
CHIP	Children's Health Insurance Program
CLAD.....	Crosscultural, Language, and Academic Development
CMIS.....	Compliance Monitoring, Interventions, and Sanctions
CNIPS.....	Child Nutrition Information Payment System
COE	County Office of Education
COLA	Cost-of-Living Adjustment
COP	Certificate of Participation
CPI	Consumer Price Index
CPR	California Performance Review
CR	Continuing Resolution
CRF.....	Coronavirus Relief Fund
CRRSA.....	Coronavirus Response and Relief Supplemental Appropriations
CSAM	California School Accounting Manual

CSBA	California School Boards Association
CSEA.....	California School Employees Association
CSET	California Subject Examination for Teachers
CSFG.....	Charter School Facility Grant
CSFGP	Charter School Facility Grant Program
CSIS	California School Information Services
CSR	Class-Size Reduction or Comprehensive School Reform
CST	California Standards Test
CSTP	California Standards for the Teaching Profession
CTA	California Teachers Association
CTC	Commission on Teacher Credentialing
CTE	Career Technical Education
CTEIG.....	Career Technical Education Incentive Grant
CTO	Compensatory Time Off
CYBHI.....	Children & Youth Behavioral Health Initiative
DAC	District Advisory Committee
DACA	Deferred Action for Childhood Arrivals
DAIT	District Assistance and Intervention Team
DGS	Department of General Services
DIR	Department of Industrial Relations
DIS	Designated Instruction and Services
DMP.....	Deferred Maintenance Program
DOF	Department of Finance
DOJ	Department of Justice
DOL	Department of Labor
DSA	Division of the State Architect
DSS	Department of Social Services
EAAP.....	Education Audit Appeals Panel
E.C.....	Education Code
ECAA	Energy Conservation Assistance Act
ECE	Early Childhood Education
ED	U.S. Department of Education
EDGAR	Education Department General Administrative Regulation
EEOC	Equal Employment Opportunity Commission
EERA.....	Educational Employment Relations Act
EIA	Economic Impact Aid

EL	English Learner or (ELL- English Language Learner)
ELA	English Language Arts
ELAC	English Language Advisory Committee
ELAP	English Language Acquisition Program
ELO.....	Expanded Learning Opportunities
ELOP.....	Expanded Learning Opportunities Program
ELPAC	English Language Proficiency Assessment for California
EPA	Education Protection Account
ERAF	Education Revenue Augmentation Fund
ERP	Economic Recovery Payment or Emergency Repair Program
ERT	Economic Recovery Target
ESEA	Elementary and Secondary Education Act
ESL.....	English as a Second Language
ESSA	Every Student Succeeds Act
ESSER.....	Elementary and Secondary School Emergency Relief
ESY	Extended School Year
FAPE	Free and Appropriate Public Education
FCMAT	Fiscal Crisis & Management Assistance Team
FDPIR	Food Distribution Program on Indian Reservations
FERPA	Family Educational Rights and Privacy Act
FLSA	Fair Labor Standards Act
FPM	Federal Program Monitoring
FRPM	Free and Reduced-Price Meals
FTE	Full-Time Equivalent
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GATE.....	Gifted and Talented Education
GDP	Gross Domestic Product
GEER.....	Governor's Emergency Education Relief
GF	General Fund
GSA	Grade Span Adjustment
GO	General Obligation (Bond)
GPA	Governor's Performance Award Program
HOUSSE	High Objective Uniform State Standard of Evaluation
HQT	Highly Qualified Teacher
HRA	Health Reimbursement Arrangement

HSA	Health Savings Account
IDEA	Individuals with Disabilities Education Act
IEP	Individualized Education Program
IHSS	In-Home Support Services
II/USP	Immediate Intervention/Underperforming Schools Program
IMFRP	Instructional Materials Funding Realignment Program
IPI.....	In-Person Instruction
IRCA	Immigration Reform and Control Act
ISP	Identified Student Percentage
JLBC	Joint Legislative Budget Committee
JPA.....	Joint Powers Agreement or Joint Powers Authority
LAIF.....	Local Agency Investment Fund
LAO	Legislative Analyst's Office
LCAP	Local Control and Accountability Plan
LCFF	Local Control Funding Formula
LCI	Licensed Children's Institution
(often used as a generic term to also encompass foster family homes and residential medical facilities)	
LEA	Local Educational Agency
LEP.....	Limited English Proficient
LLM.....	Learning Loss Mitigation
LPP.....	Lease Purchase Program
LRE	Least Restrictive Environment
MAA	Medi-Cal Administrative Activities
MBG	Mandate Block Grant
MEP	Migrant Education Program
MOU	Memorandum of Understanding
MPP	Minimum Proportionality Percentage
MSA.....	Minimum State Aid
MTSS.....	Multi-Tiered Systems of Support
MYP	Multi-Year Projection
NAEP.....	National Assessment of Educational Progress
NCES.....	National Center for Education Statistics
NCLB.....	No Child Left Behind
NOL	Net Operating Loss
NPS/A.....	Nonpublic School/Agency
NSLP	National School Lunch Program

NSS	Necessary Small School or Necessary Small
SELPA OAL	Office of Administrative Law
OMB	Office of Management and Budget
OPEB	Other Postemployment Benefits
OPSC	Office of Public School Construction
P-1	First Principal (Apportionment)
P-2	Second Principal (Apportionment)
PAR	Peer Assistance and Review
PARS.....	Public Agency Retirement Services
PCA	Project Cost Account
PD.....	Professional Development
PEPRA	Public Employees' Pension Reform Act
PERB.....	Public Employment Relations Board
PI	Program Improvement
PIT	Personal Income Tax
PKS	Particular Kinds of Services
PL	Public Law (federal law)
PL 81-874	Public Law 81-874 (Federal Impact Aid)
PMIA.....	Pooled Money Investment Account
PMIB.....	Pooled Money Investment Board
PPACA	Patient Protection and Affordable Care Act
PPIC	Public Policy Institute of California
PRSP	Pension Rate Stabilization Plan
PSAA.....	Public Schools Accountability Act
PSSSA	Public School System Stabilization Account
PTA	Parent Teachers Association
QCR.....	Quality Control Review
QEIA	Quality Education Investment Act
QRIS	Quality Rating and Improvement Systems
QSCB	Qualified School Construction Bonds
QZAB	Qualified Zone Academy Bond
RDA	Redevelopment Agency
REU	Reserve for Economic Uncertainties
RFA	Request for Application
RMR	Regional Market Rate
ROC/P	Regional Occupational Center/Program

RRMA	Routine Restricted Maintenance Account
RROP	Regular Rate of Pay
RSDSS	Regional System of District and School Support
RS/PS	Regional Services/Program Specialist
RSP	Resource Specialist Program
RTI	Response to Intervention
S4	Statewide System of School Support
S/C	Supplemental and Concentration Grant
SAB	State Allocation Board
SACS.....	Standardized Account Code Structure
SAIT	School Assistance and Intervention Team
SALT	State and Local Taxes
SARB	School Attendance Review Board (County office level)
SART	School Attendance Review Team (School site level)
SARC	School Accountability Report Card
SAT-9	Stanford Achievement Test, Ninth Edition, Form T
SB	Senate Bill
SBAC	Smarter Balanced Assessment Consortium
SBE	State Board of Education
SCA	Senate Constitutional Amendment
SCE	State Compensatory Education
SCO	State Controller's Office
SCOTUS	Supreme Court of the United States
SCR	Senate Constitutional Resolution
SDC	Special Day Class
SEA	State Education Agency
SED	Severely Emotionally Disturbed
SEIU	Service Employees International Union
SELPA	Special Education Local Plan Area
SERAF	Supplemental Educational Revenue Augmentation Fund
SES	Socioeconomic Status or Supplemental Educational Services
SFA	School Food Authority
SFID	School Facility Improvement District
SFP.....	School Facility Program
SFSD	School Fiscal Services Division of CDE
SFSF	State Fiscal Stabilization Fund

SIG	School Improvement Grant
SIP	School Improvement Program
SLIBG.....	School and Library Improvement Block Grant
SMAA	School-Based Medi-Cal Administrative Activities
SNP	School Nutrition Program
SPI	State Superintendent of Public Instruction
SPSA	Single Plan for Student Achievement
SRR	Standard Reimbursement Rate
SSI/SSP	Supplement Security Income/State Supplementary Payment
SST.....	Student Study Team; also Student Success Team
STAR	Standardized Testing and Reporting
STEM.....	Science, Technology, Engineering, and Mathematics
STR	Statewide Target Rate
STRI	State Tax Research Institute
SWD	Students with Disabilities
SWP	Schoolwide Program
TANF	Temporary Assistance for Needy Families
TAS	Targeted Assistance School
TIIG	Targeted Instructional Improvement Grant
TK	Transitional Kindergarten
TRANS	Tax and Revenue Anticipation Notes
UCP	Uniform Complaint Procedure
UP	Unduplicated Pupil
UPP	Unduplicated Pupil Percentage

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									0.0%
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	40,052,797.00	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	1st Subsequent Year	2nd Subsequent Year
		(2025-26)	(2026-27)	(2027-28)
7.	Amount included for any tentative salary schedule increases			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2025-26)	(2026-27)	(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	1st Subsequent Year	2nd Subsequent Year
		(2025-26)	(2026-27)	(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	1st Subsequent Year	2nd Subsequent Year
		(2025-26)	(2026-27)	(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

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

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

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

- 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

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- 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

