

2025-26 Budget



SAN MATEO
COUNTY
OFFICE OF
EDUCATION

June 11, 2025



County Board of Education

Susan Alvaro

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County Superintendent of Schools

Nancy Magee

Deputy Superintendent, Business Services

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San Mateo County Office of Education's 2025-26 Proposed Budget

Minette Manio, Executive Director Internal Business Services
Marian Reyes, Manager Internal Business Services
Kevin Bultema, Deputy Superintendent Business Services

June 11, 2025



Typical Budget Development Timeline

- January – Governor provides Budget Proposal for next fiscal year
- April 15 – tax deadline
- May – Governor provides May Revise Budget for next fiscal year
- May through June 14 – Legislature develops Budget
 - Negotiations take place between Legislature and Governor
- June 15 – Constitutional deadline for Legislature to approve State Budget
- June 15 – June 27 Governor may do one of the following:
 - Approve the State Budget
 - Line Item Veto Portions of the State Budget
 - Send the Budget Back to the Legislature

Governor's May Revise Budget

- State Budget Deficit
 - State revenues projected \$10 billion lower at May Revise
 - State budget deficit estimated at \$12 billion for 2025-26
 - Future years project lower revenues by \$22.7 billion
- Education Funding (Prop 98)
 - Cost of Living Adjustment (COLA) reduced from 2.43% to 2.3%
 - Proposition 98 Rainy Day Fund depleted
 - Governor's proposal to appropriate less than Prop 98 calculation in the amount of \$1.3 billion is maintained
 - \$1.8 billion cash deferral included (June 2026 to July 2026)
 - Provides \$2.1 billion in ongoing funding for universal TK

SMCOE Assumptions

- LCFF revenue projections per FCMAT COE calculator
- Restricted program revenue adjusted for known grant awards
- Position control updated including changes in staffing and vacant positions
- Compensation included for multi-year agreement with SMCEA
- Increases estimated for statutory benefits (retirement, unemployment, workers compensation)
- Supplies and Services adjusted for inflation/expected service levels
- Services increased for inflation and adjustments for Enterprise Resource Planning (ERP) software implementation
- Increased cost estimates for insurance assessments

Budget Developed in New ERP System

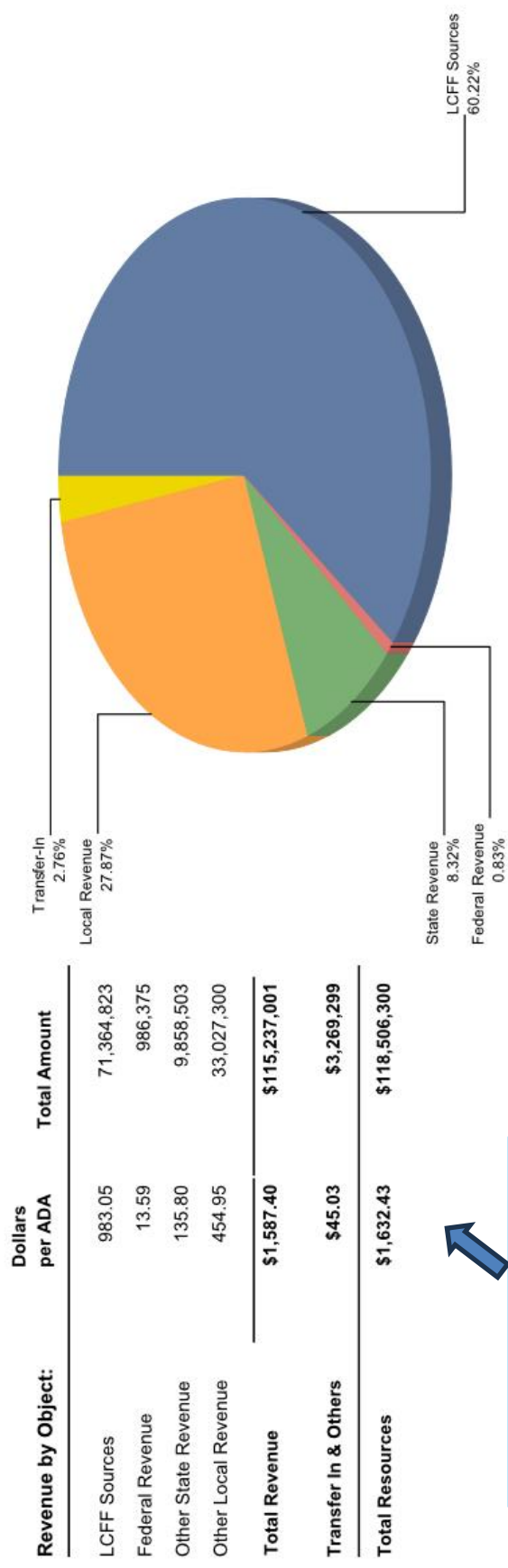
- Position costs loaded based on assignments & salary schedules
- Vacant positions budgeted with assumptions of salary schedule placement
- Supplies, Services, Capital Outlay based on prior year with adjustments from meetings with program managers
- Account codes adjusted to organize by Resource Code

Revenue

Budget07a

Budget Summary Analysis

Total Revenue Summary (as % of Total Revenue)



Revenue by Object:	Dollars per ADA	Total Amount
LCFF Sources	983.05	71,364,823
Federal Revenue	13.59	986,375
Other State Revenue	135.80	9,858,503
Other Local Revenue	454.95	33,027,300
Total Revenue	\$1,587.40	\$115,237,001
Transfer In & Others	\$45.03	\$3,269,299
Total Resources	\$1,632.43	\$118,506,300

Used county-wide ADA at 72,595

Expenditures

Budget07a

Budget Summary Analysis

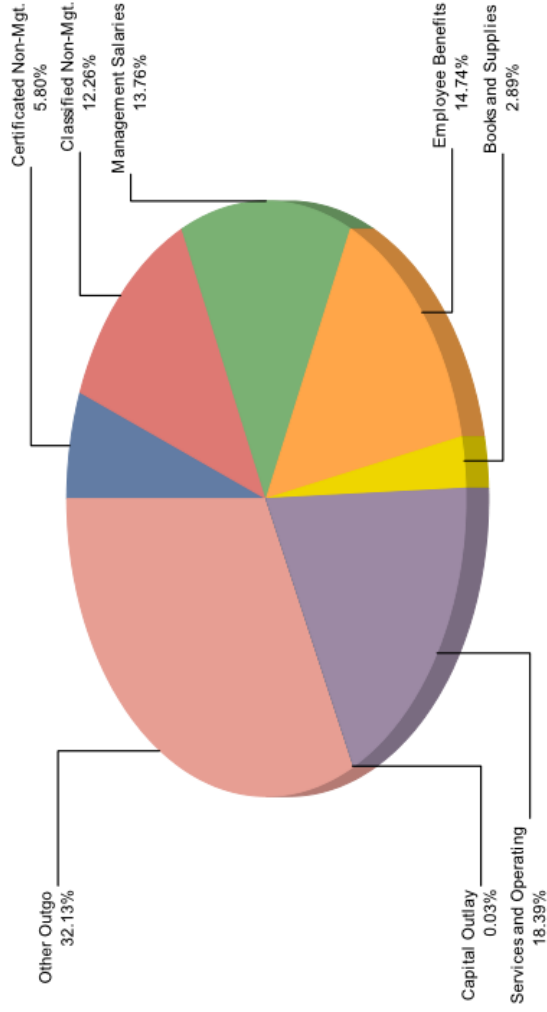
Model OB26-010 Copy of 25-26 Adopted Budget

Fiscal Year 2025/26

General Fund

Total Expenditure Summary (as % of Total Expenditure)

Expenditure by Object:	Dollars per ADA	Total Amount
Cert. Non-Mgt. Salaries	93.40	6,780,134
Class. Non-Mgt. Salaries	197.39	14,329,193
Management Salaries	221.57	16,084,568
Employee Benefits	237.38	17,232,540
Books and Supplies	46.49	3,374,893
Services and Operating	296.17	21,500,583
Capital Outlay	0.41	30,000
Other Outgo	517.39	37,559,953
Total Expenditure	\$1,610.19	\$116,891,864
Transfer out and Other:	\$111.71	\$850,294
Total Uses	\$1,621.90	\$117,742,158



Expenditures by Function

Budget07a

Budget Summary Analysis

Model OB26-010 Copy of 25-26 Adopted Budget

Fiscal Year 2025/26

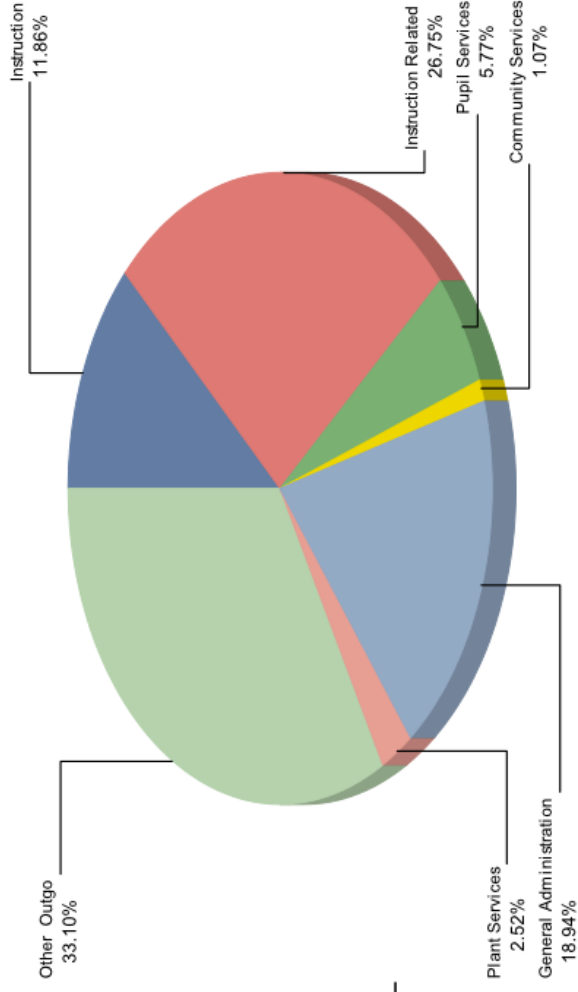
General Fund

Total Expenditure by Function Summary (as % of Total Expenditure)

Expenditure by Function:	Dollars per ADA	Total Amount
Instruction	192.39	13,966,712
Instruction Related Services	433.78	31,490,229
Pupil Services	93.52	6,788,806
Ancillary Services	0.00	0
Community Services	17.36	1,260,147
Enterprise	0.00	0
General Administration*	307.26	22,305,439
Plant Services	40.82	2,963,285
Other Outgo	536.78	38,967,540
Total	\$1,621.90	\$117,742,158

* General Administration Expenditure Breakdown:

Board and Supt. Administration	35.39	2,569,346
Other General Administration	135.94	9,868,659
Centralized Data Processing	135.92	9,867,434



Income Statement (SACS Presentation)

	Unrestricted	Restricted	Total
REVENUE			
LCFF	\$ 70,339,761	\$ 1,025,062	\$ 71,364,823
Federal Revenue	\$ 60,000	\$ 926,375	\$ 986,375
State Revenue	\$ 163,951	\$ 9,694,552	\$ 9,858,503
Local Revenue	\$ 11,753,574	\$ 21,273,726	\$ 33,027,300
TOTAL REVENUE	\$ 82,317,286	\$ 32,919,715	\$ 115,237,001
EXPENDITURES			
Certificated Salaries	\$ 8,626,290	\$ 8,826,501	\$ 17,452,791
Classified Salaries	\$ 14,898,307	\$ 4,842,797	\$ 19,741,104
Employee Benefits	\$ 10,053,254	\$ 7,179,286	\$ 17,232,540
Books and Supplies	\$ 2,410,056	\$ 964,837	\$ 3,374,893
Services	\$ 13,057,955	\$ 8,442,628	\$ 21,500,583
Capital Outlay	\$ 30,000	\$ -	\$ 30,000
Other Outgo (Excess Property Taxes)	\$ 36,396,224	\$ 1,721,022	\$ 38,117,246
Direct Support/Indirect Costs	\$ (3,482,832)	\$ 2,925,539	\$ (557,293)
TOTAL EXPENDITURES	\$ 81,989,254	\$ 34,902,610	\$ 116,891,864
Transfers In	\$ 3,269,299	\$ -	\$ 3,269,299
Transfers Out	\$ 850,294	\$ -	\$ 850,294
Contributions	\$ (1,851,248)	\$ 1,851,248	\$ -
CHANGE IN FUND BALANCE	\$ 895,789	\$ (131,647)	\$ 764,142

Income Statement (SMCOE Presentation)

Transfer of AB602 Special Ed
Low Incidence Funding to
Districts

	Unrestricted	Restricted	Total
REVENUE			
LCFF	\$ 70,339,761	\$ 1,025,062	\$ 71,364,823
Other Outgo (Unrestricted - Excess Property Taxes)	\$ (36,396,224)	\$ (1,721,022)	\$ (38,117,246)
	\$ 33,943,537	\$ (695,960)	\$ 33,247,577
Federal Revenue	\$ 60,000	\$ 926,375	\$ 986,375
State Revenue	\$ 163,951	\$ 9,694,552	\$ 9,858,503
Local Revenue	\$ 11,753,574	\$ 21,273,726	\$ 33,027,300
TOTAL REVENUE	\$ 45,921,062	\$ 31,198,693	\$ 77,119,755
EXPENDITURES			
Certificated Salaries	\$ 8,626,290	\$ 8,826,501	\$ 17,452,791
Classified Salaries	\$ 14,898,307	\$ 4,842,797	\$ 19,741,104
Employee Benefits	\$ 10,053,254	\$ 7,179,286	\$ 17,232,540
Books and Supplies	\$ 2,410,056	\$ 964,837	\$ 3,374,893
Services	\$ 13,057,955	\$ 8,442,628	\$ 21,500,583
Capital Outlay	\$ 30,000	-	\$ 30,000
Direct Support/Indirect Costs	\$ (3,482,832)	\$ 2,925,539	\$ (557,293)
TOTAL EXPENDITURES	\$ 45,593,030	\$ 33,181,588	\$ 78,774,618
Transfers In	\$ 3,269,299	\$ -	\$ 3,269,299
Transfers Out	\$ 850,294	\$ -	\$ 850,294
Contributions	\$ (1,851,248)	\$ 1,851,248	\$ -
CHANGE IN FUND BALANCE	\$ 895,789	\$ (131,647)	\$ 764,142

Comparison to 2024-25 Estimated Actuals - Unrestricted

	2024-25 Estimated	2025-26 Original	DIFFERENCE	Description
REVENUE				
LCFF	\$ 70,815,821	\$ 70,339,761	\$ (476,060)	Researching - interaction with AB602 allocation (Special Ed)
Federal Revenue	\$ 60,000	\$ 60,000	\$ -	
State Revenue	\$ 163,951	\$ 163,951	\$ -	
Local Revenue	\$ 10,228,314	\$ 11,753,574	\$ 1,525,260	Transportation billing formerly in restricted resource code
TOTAL REVENUE	\$ 81,268,086	\$ 82,317,286		
EXPENDITURES				
Certificated Salaries	\$ 7,691,721	\$ 8,626,290	\$ 934,569	All positions budgeted, SMCEA agreement
Classified Salaries	\$ 14,129,126	\$ 14,898,307	\$ 769,181	All positions budgeted, Full year of Class & Comp for CSEA 158
Employee Benefits	\$ 9,107,972	\$ 10,053,254	\$ 945,282	All positions budgeted, SMCEA agreement
Books and Supplies	\$ 2,459,886	\$ 2,410,056	\$ (49,830)	
Services	\$ 13,002,476	\$ 13,057,955	\$ 55,479	
Capital Outlay	\$ 2,885,165	\$ 30,000	\$ (2,855,165)	Transportation billing, ERP implementation winding down
Other Outgo	\$ 36,116,314	\$ 36,396,224	\$ 279,910	Excess property tax back to state
Direct Support/Indirect Costs	\$ (4,055,853)	\$ (3,482,832)	\$ 573,021	Less restricted program expenditures
TOTAL EXPENDITURES	\$ 81,336,807	\$ 81,989,254		
Transfers In	\$ 4,346,960	\$ 3,269,299	\$ (1,077,661)	ERP implementation winding down, Fund 17 interest
Transfers Out	\$ 534,110	\$ 850,294	\$ 316,184	Increased contribution to early learning Fund 12
Contributions	\$ (1,990,868)	\$ (1,851,248)	\$ 139,620	Decreased contributions to restricted programs
CHANGE IN FUND BALANCE	\$ 1,753,261	\$ 895,789		



Comparison to 2024-25 Estimated Actuals - Combined

	2024-25 Estimated	2025-26 Original	DIFFERENCE	Description
REVENUE				
LCFF	\$ 71,560,942	\$ 71,364,823	\$ (196,119)	Researching - interaction with AB602 allocation (Special Ed)
Federal Revenue	\$ 1,091,702	\$ 986,375	\$ (105,327)	One-time programs ended in 24-25
State Revenue	\$ 10,304,843	\$ 9,858,503	\$ (446,340)	Less restricted state revenue expected
Local Revenue	\$ 35,941,497	\$ 33,027,300	\$ (2,914,197)	Fewer local grants projected
TOTAL REVENUE	\$ 118,898,984	\$ 115,237,001		
EXPENDITURES				
Certificated Salaries	\$ 16,261,234	\$ 17,452,791	\$ 1,191,557	All positions budgeted, SMCEA agreement
Classified Salaries	\$ 18,839,177	\$ 19,741,104	\$ 901,927	All positions budgeted, Full year of Class & Comp for CSEA 158
Employee Benefits	\$ 15,603,905	\$ 17,232,540	\$ 1,628,635	All positions budgeted
Books and Supplies	\$ 4,300,138	\$ 3,374,893	\$ (925,245)	No restricted program carryover budgeted
Services	\$ 26,131,418	\$ 21,500,583	\$ (4,630,835)	No restricted program carryover budgeted
Capital Outlay	\$ 2,885,165	\$ 30,000	\$ (2,855,165)	ERP implementation winding down
Other Outgo	\$ 37,837,336	\$ 38,117,246	\$ 279,910	Excess property tax back to state
Direct Support/Indirect Costs	\$ (590,791)	\$ (557,293)	\$ 33,498	
TOTAL EXPENDITURES	\$ 121,267,582	\$ 116,891,864		
Transfers In	\$ 4,346,960	\$ 3,269,299	\$ (1,077,661)	ERP implementation winding down, Fund 17 interest
Transfers Out	\$ 534,110	\$ 850,294	\$ 316,184	Increased contribution to early/learning Fund 12
Contributions	\$ 5,000	\$ -		
CHANGE IN FUND BALANCE	\$ 1,449,252	\$ 764,142		

Gateway Budget

Model OB26-007 25-26 Adopted Budget

Fiscal Year 2025/26

Sch 160 Gateway Community School

Revenue	Description	Amount	Percentage of Sources
8700	Other Local Revenue	1,439,157	100.00%
Total Revenue		1,439,157	100.00%
Expenditure	Description	Amount	Percentage of Sources
1000 Certificated Salaries			
1100	Teachers Salaries	305,635	21.24%
1200	Cert Pupil Support Sals	124,608	8.66%
1300	Cert Supvrs/Admin Sals	175,253	12.18%
Total 1000		605,496	42.07%
2000 Classified Salaries			
2100	Para Educator Salaries	76,463	5.31%
2200	Class Support Salaries	26,307	1.83%
2400	Clerical/Office Salaries	38,903	2.70%
2900	Other Classified Salaries	71,339	4.96%
Total 2000		213,012	14.80%
3000 Employee Benefits			
3100		114,857	7.98%
3200		61,934	4.30%
3300		24,641	1.71%
3400		99,279	6.90%
3500		405	.03%
3600		24,944	1.73%
3700		12,470	.87%
Total 3000		338,530	23.52%
4000 Books and Supplies			
4300	Materials And Supplies	14,950	1.04%
4400	Noncapitalized Equipment	2,300	.16%
Total 4000		17,250	1.20%
5000 Services			
5200	Travel And Conferences	5,369	.37%
5300	Dues And Memberships	1,240	.09%
5500	Operation & Housekeep Svc	30,000	2.08%
5700		500	.03%
5800	Prof/Conslt Svcs, Oper Exp	51,873	3.60%
5900	Communications	190	.01%
Total 5000		89,172	6.20%
7000 Other Outgo			
7300		175,697	12.21%
Total 7000		175,697	12.21%
Total Expenditure		1,439,157	100.00%

Canyon Oaks Budget

Budget03a

Budget Object Summary

Model OB26-007 25-26 Adopted Budget

Fiscal Year 2025/26

Sch 161 Canyon Oaks

Revenue	Description	Amount	Percentage of Sources
8700	Other Local Revenue	837,893	100.00%
	Total Revenue	837,893	100.00%

Expenditure	Description	Amount	Percentage of Sources
1000 Certificated Salaries			
1100	Teachers Salaries	232,412	27.74%
1200	Cert Pupil Support Sals	28,577	3.41%
1300	Cert Supvsr/Admin Sals	121,126	14.46%
	Total 1000	382,115	45.60%

Expenditure	Description	Amount	Percentage of Sources
2000 Classified Salaries			
2100	Para Educator Salaries	95,613	11.41%
2400	Clerical/Office Salaries	25,935	3.10%
	Total 2000	121,548	14.51%

Expenditure	Description	Amount	Percentage of Sources
3000 Employee Benefits			
3100		72,636	8.67%
3200		35,879	4.28%
3300		14,773	1.76%
3400		68,493	8.17%
3500		251	.03%
3600		15,352	1.83%
3700		7,665	.91%
	Total 3000	215,049	25.67%

Expenditure	Description	Amount	Percentage of Sources
4000 Books and Supplies			
4200	Books/Oth Reference Mtls	400	.05%
4300	Materials And Supplies	5,999	.72%
4400	Noncapitalized Equipment	3,500	.42%
	Total 4000	9,899	1.18%

Expenditure	Description	Amount	Percentage of Sources
5000 Services			
5200	Travel And Conferences	1,000	.12%
5800	Prof/Cnslt Svcs, Oper Exp	5,348	.64%
5900	Communications	680	.08%
	Total 5000	7,028	.84%

Expenditure	Description	Amount	Percentage of Sources
7000 Other Outgo			
7300		102,254	12.20%
	Total 7000	102,254	12.20%
	Total Expenditure	837,893	100.00%

Fd 01 General Fund

Revenue	Description	Amount	Percentage of Sources
8000	LCFF Sources	628,196	48.69%
8900	Other Financing Sources	661,976	51.31%
Total Revenue		1,290,172	100.00%

Expenditure	Description	Amount	Percentage of Sources
1000 Certificated Salaries			
1100	Teachers Salaries	556,548	43.14%
1200	Cert Pupil Support Sals	82,201	6.37%
1300	Cert Supvsr/Admin Sals	165,682	12.84%
Total 1000		804,431	62.35%

2000 Classified Salaries			
2100	Para Educator Salaries	50,888	3.94%
2400	Clerical/Office Salaries	64,837	5.03%
Total 2000		115,725	8.97%

3000 Employee Benefits			
3100		151,963	11.78%
3200		31,026	2.40%
3300		20,297	1.57%
3400		93,894	7.28%
3500		454	.04%
3600		28,034	2.17%
3700		14,137	1.10%
Total 3000		339,805	26.34%

4000 Books and Supplies			
4200	Books/Oth Reference Mtls	231	.02%
4300	Materials And Supplies	4,000	.31%
Total 4000		4,231	.33%

5000 Services			
5200	Travel And Conferences	1,240	.10%
5300	Dues And Memberships	1,240	.10%
5500	Operation & Housekeep Svc	1,000	.08%
5800	Prof/Cnslt Svcs, Oper Exp	7,500	.58%
5900	Communications	15,000	1.16%
Total 5000		25,980	2.01%
Total Expenditure		1,290,172	100.00%

Multi-Year Projection (MYP)

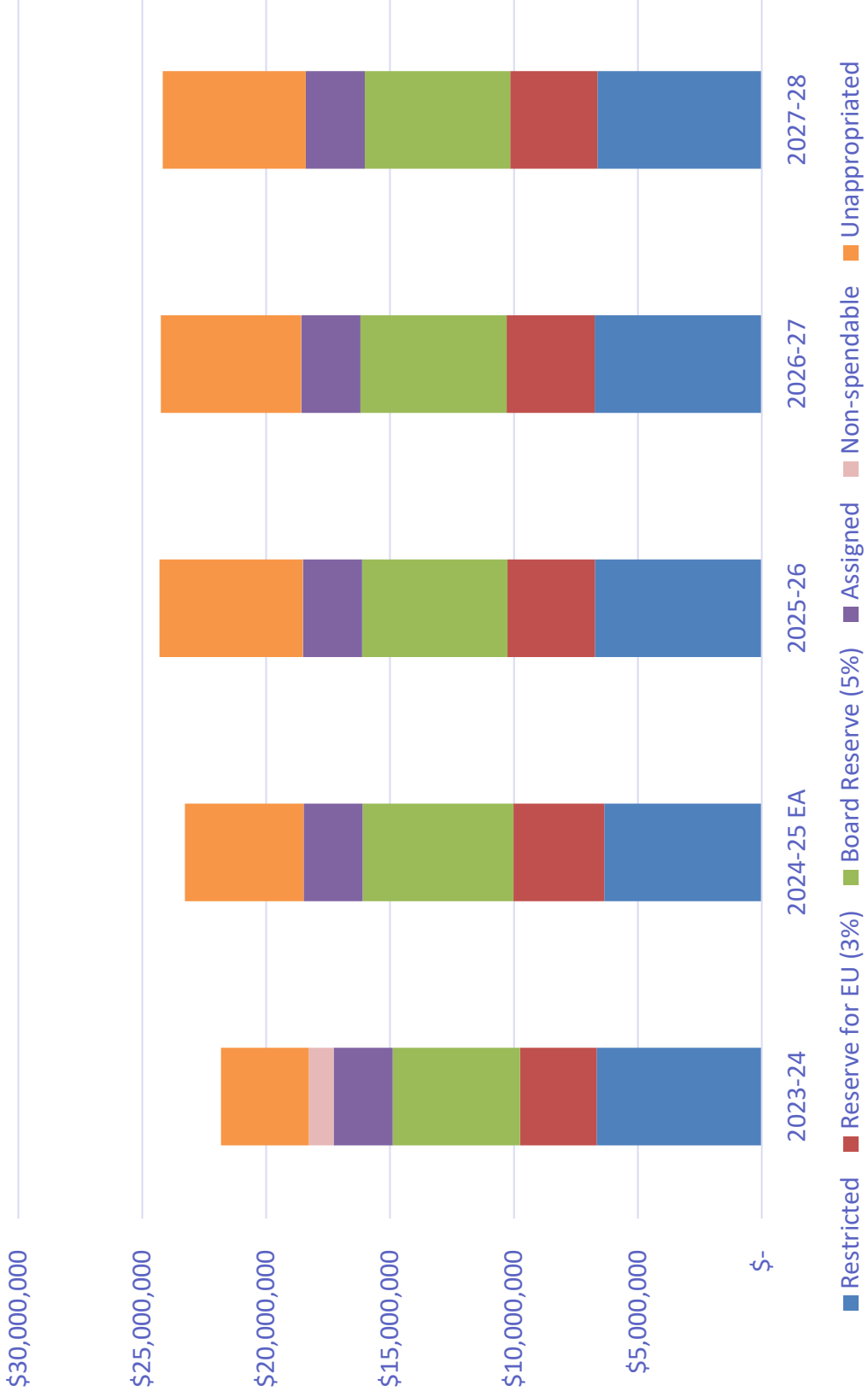
Assumptions

- Local revenue does not include estimates for Rollins Road leasing
- Cost of Living Adjustments (COLA) agrees with projections provided by Department of Finance (DOF) 2.30%, 3.52%, 3.63%
- Step and column costs estimated at 1.5% and estimated savings due to retirements
- STRS employer costs project no increases (19.10%)
- PERS employer costs project increases (27.05%, 27.40%, 27.5%)
- Supplies and Services apply Consumer Price Index (CPI) increase of 2.70% and 2.76% for 2026-27 and 2027-28 respectively
- Election cost estimated at \$500K in 2026-27
- Increases of \$150K estimated in both 26-27 & 27-28 related to liability insurance assessments

Multi-year Projection (MYP) – Unrestricted

	2025-26 Original Budget	2026-27 Projected	2027-28 Projected
Total Revenue	\$82,317,286	\$82,781,913	\$82,885,899
Total Expenditures	(\$81,989,254)	(\$82,039,159)	(\$81,822,098)
Interfund Transfers In	\$3,269,299	\$2,404,299	\$2,404,299
Interfund Transfers Out	(\$850,294)	(\$1,000,294)	(\$1,100,294)
Contributions	(\$1,851,248)	(\$1,904,116)	(\$1,950,688)
Net Increase / (Decrease) in Fund Balance	\$895,789	\$242,643	\$417,118
Beginning Fund Balance	\$16,917,530	\$17,813,319	\$18,055,962
Ending Fund Balance	\$17,813,319	\$18,055,962	\$18,473,080
Components of Fund Balance:			
Non-spendable Reserves	\$7,286	\$7,286	\$7,286
Lottery - Unrestricted	\$883,854	\$883,854	\$883,854
Small District Cash Loan Reserve	\$1,500,000	\$1,500,000	\$1,500,000
Board Reserve (5%)	\$5,887,108	\$5,919,552	\$5,875,000
Reserve for Economic Uncertainties	\$3,532,265	\$3,551,731	\$3,525,000
Undesignated Fund Balance	\$6,002,806	\$6,193,539	\$6,681,940

Multi-Year Projection (MYP) Reserves – Fund 01



Conclusions

- SMCOE maintains healthy reserves
- Original budget represents a relatively balanced budget
- Interest revenue from Fund 17 transferred to Fund 01
- ERP implementation complete in 2025-26
- Negotiations on-going to implement the Classification and Compensation Study
- Compensation negotiations not settled in 2025-26 or thereafter
- State budget deficits may impact state funding while local property taxes will lessen impact to SMCOE
- Uncertainty of federal budget impact on education

Thank you!

Questions?



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	70,815,821.00	745,121.00	71,560,942.00	70,339,761.00	1,025,062.00	71,364,823.00	-0.3%
2) Federal Revenue		8100-8299	60,000.00	1,031,702.18	1,091,702.18	60,000.00	926,375.00	986,375.00	-9.6%
3) Other State Revenue		8300-8599	163,951.00	10,140,892.00	10,304,843.00	163,951.00	9,694,582.00	9,858,503.00	-4.3%
4) Other Local Revenue		8600-8799	10,228,314.00	25,713,183.41	35,941,497.41	11,753,574.00	21,273,726.00	33,027,300.00	-8.1%
5) TOTAL, REVENUES			81,268,086.00	37,630,898.59	118,898,984.59	82,317,286.00	32,919,715.00	115,237,001.00	-3.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	7,691,721.00	8,569,513.23	16,261,234.23	8,626,290.00	8,826,501.00	17,452,791.00	7.3%
2) Classified Salaries		2000-2999	14,129,126.00	4,710,050.77	18,839,176.77	14,898,307.00	4,842,797.00	19,741,104.00	4.8%
3) Employee Benefits		3000-3999	9,107,972.00	6,495,932.85	15,603,904.85	10,053,254.00	7,179,286.00	17,232,540.00	10.4%
4) Books and Supplies		4000-4999	2,459,886.00	1,840,251.88	4,300,137.88	2,410,056.00	964,837.00	3,374,893.00	-21.5%
5) Services and Other Operating Expenditures		5000-5999	13,002,476.00	13,128,941.57	26,131,417.57	13,057,955.00	8,442,628.00	21,500,583.00	-17.7%
6) Capital Outlay		6000-6999	2,885,165.00	0.00	2,885,165.00	30,000.00	0.00	30,000.00	-99.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	36,116,314.00	1,721,022.00	37,837,336.00	36,396,224.00	1,721,022.00	38,117,246.00	0.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,055,853.45)	3,465,062.45	(590,791.00)	(3,482,832.00)	2,925,539.00	(557,293.00)	-5.7%
9) TOTAL, EXPENDITURES			81,336,806.55	39,930,774.75	121,267,581.30	81,989,254.00	34,902,610.00	116,891,864.00	-3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			(68,720.55)	(2,299,876.16)	(2,368,596.71)	328,032.00	(1,982,895.00)	(1,654,863.00)	-30.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	4,346,960.00	0.00	4,346,960.00	3,269,299.00	0.00	3,269,299.00	-24.8%
b) Transfers Out		7600-7629	534,110.00	0.00	534,110.00	850,294.00	0.00	850,294.00	59.2%
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	(1,990,868.00)	1,995,868.00	5,000.00	(1,851,248.00)	1,851,248.00	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,821,982.00	1,995,868.00	3,817,850.00	567,757.00	1,851,248.00	2,419,005.00	-36.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			1,753,261.45	(304,008.16)	1,449,253.29	895,789.00	(131,647.00)	764,142.00	-47.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	15,164,268.84	6,663,704.90	21,827,973.74	16,917,530.29	6,359,696.74	23,277,227.03	6.6%
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)			15,164,268.84	6,663,704.90	21,827,973.74	
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,164,268.84	6,663,704.90	21,827,973.74	16,917,530.29	6,359,696.74	23,277,227.03	6.6%
2) Ending Balance, June 30 (E + F1e)			16,917,530.29	6,359,696.74	23,277,227.03	17,813,319.29	6,228,049.74	24,041,369.03	3.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,200.00	0.00	1,200.00	1,200.00	0.00	1,200.00	0.0%
Stores		9712	6,086.00	0.00	6,086.00	6,086.00	0.00	6,086.00	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	6,359,696.88	6,359,696.88	0.00	6,228,049.88	6,228,049.88	-2.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	8,464,763.33	0.00	8,464,763.33	8,270,962.33	0.00	8,270,962.33	-2.3%
Small District Cash Loan Reserve	0000	9780	1,500,000.00		1,500,000.00			0.00	
Board Reserve	0000	9780	6,080,909.00		6,080,909.00			0.00	
Unrestricted Lottery	1100	9780	883,854.33		883,854.33			0.00	
Small District Cash Loan Reserve	0000	9780		0.00	0.00	1,500,000.00		1,500,000.00	
Board Reserve	0000	9780		0.00	0.00	5,887,108.00		5,887,108.00	
Unrestricted Lottery	1100	9780		0.00	0.00	883,854.33		883,854.33	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,648,545.00	0.00	3,648,545.00	3,532,265.00	0.00	3,532,265.00	-3.2%
Unassigned/Unappropriated Amount		9790	4,796,935.96	(.14)	4,796,935.82	6,002,805.96	(.14)	6,002,805.82	25.1%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				

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)	
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	16,917,530.29	6,359,696.74	23,277,227.03				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			16,917,530.29	6,359,696.74	23,277,227.03				
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			16,917,530.29	6,359,696.74	23,277,227.03				
(G10 + H2) - (I6 + J2)									
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	8,415,759.00	0.00	8,415,759.00		8,049,092.00	0.00	-4.4%
Education Protection Account State Aid - Current Year		8012	4,860.00	0.00	4,860.00		4,860.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00		0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	286,155.00	0.00	286,155.00		286,155.00	0.00	0.0%
Timber Yield Tax		8022	3,027.00	0.00	3,027.00		3,027.00	0.00	0.0%
Other Subventions/In-Lieu Taxes									
County & District Taxes		8029	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)	
Secured Roll Taxes		8041	101,339,446.00	0.00	101,339,446.00	101,339,446.00	0.00	101,339,446.00	0.0%
Unsecured Roll Taxes		8042	3,377,518.00	0.00	3,377,518.00	3,377,518.00	0.00	3,377,518.00	0.0%
Prior Years' Taxes		8043	6,248.00	0.00	6,248.00	6,248.00	0.00	6,248.00	0.0%
Supplemental Taxes		8044	1,468,080.00	0.00	1,468,080.00	1,468,080.00	0.00	1,468,080.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	18,208,047.00	0.00	18,208,047.00	18,208,047.00	0.00	18,208,047.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	7,954,903.00	0.00	7,954,903.00	7,954,903.00	0.00	7,954,903.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			141,064,043.00	0.00	141,064,043.00	140,697,376.00	0.00	140,697,376.00	-0.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(70,248,222.00)	745,121.00	(69,503,101.00)	(70,357,615.00)	1,025,062.00	(69,332,553.00)	-0.2%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			70,815,821.00	745,121.00	71,560,942.00	70,339,761.00	1,025,062.00	71,364,823.00	-0.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	216,977.00	216,977.00	0.00	434,061.00	434,061.00	100.0%
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%
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%
FEIWA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	154,730.00	154,730.00	0.00	154,730.00	154,730.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		120,132.00	120,132.00		120,132.00	120,132.00	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)	
Title II, Part A, Supporting Effective Instruction	4035	8290		2,121.00	2,121.00		2,081.00	2,081.00	-1.9%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630								
Other Every Student Succeeds Act		8290		255,320.00	255,320.00		215,371.00	215,371.00	-15.6%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	60,000.00	282,422.18	342,422.18	60,000.00	0.00	60,000.00	-82.5%
TOTAL, FEDERAL REVENUE			60,000.00	1,031,702.18	1,091,702.18	60,000.00	926,375.00	986,375.00	-9.6%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		3,761,519.00	3,761,519.00		3,761,519.00	3,761,519.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	873,219.00	873,219.00	0.00	873,219.00	873,219.00	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	95,500.00	0.00	95,500.00	95,500.00	0.00	95,500.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	45,451.00	15,953.00	61,404.00	45,451.00	15,953.00	61,404.00	0.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		637,222.00	637,222.00		610,120.00	610,120.00	-4.3%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		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)	
Arts and Music in Schools (Prop 28)	6770	8590		5,603.00	5,603.00			5,603.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00			0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00			0.00	0.0%
All Other State Revenue	All Other	8590	23,000.00	4,847,376.00	4,870,376.00	23,000.00	4,428,138.00	4,451,138.00	-8.6%
TOTAL, OTHER STATE REVENUE			163,951.00	10,140,892.00	10,304,843.00	163,951.00	9,694,552.00	9,858,503.00	-4.3%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	823,867.00	0.00	823,867.00	18,000.00	0.00	18,000.00	-97.8%
Interest		8660	2,971,579.00	0.00	2,971,579.00	2,971,579.00	0.00	2,971,579.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	1,050,000.00	1,050,000.00	1,996,399.00	0.00	1,996,399.00	90.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	4,125,358.00	419,850.00	4,545,208.00	4,090,108.00	453,000.00	4,543,108.00	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 Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (60 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	350,000.00	13,293,689.00	13,643,689.00	400,438.00	8,083,222.00	8,483,660.00	-37.8%
Tuition		8710	1,957,510.00	10,949,644.41	12,907,154.41	2,277,050.00	12,737,504.00	15,014,554.00	16.3%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	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	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,228,314.00	25,713,183.41	35,941,497.41	11,753,574.00	21,273,726.00	33,027,300.00	-8.1%
TOTAL, REVENUES			81,268,086.00	37,630,898.59	118,898,984.59	82,317,286.00	32,919,715.00	115,237,001.00	-3.1%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,113,334.00	2,950,020.03	4,063,354.03	1,229,762.00	3,660,066.00	4,889,828.00	20.3%
Certificated Pupil Support Salaries		1200	246,757.00	981,215.20	1,227,972.20	235,386.00	950,920.00	1,186,306.00	-3.4%
Certificated Supervisors' and Administrators' Salaries		1300	6,331,630.00	3,820,278.00	10,151,908.00	7,161,142.00	3,511,515.00	10,672,657.00	5.1%
Other Certificated Salaries		1900	0.00	818,000.00	818,000.00	0.00	704,000.00	704,000.00	-13.9%
TOTAL, CERTIFICATED SALARIES			7,691,721.00	8,569,513.23	16,261,234.23	8,626,290.00	8,826,501.00	17,452,791.00	7.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	222,688.00	2,247,148.77	2,469,836.77	222,964.00	2,842,715.00	3,065,679.00	24.1%
Classified Support Salaries		2200	565,260.00	207,869.00	773,129.00	567,784.00	204,680.00	772,464.00	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	4,343,570.00	408,542.00	4,752,112.00	4,974,260.00	437,651.00	5,411,911.00	13.9%
Clerical, Technical and Office Salaries		2400	8,364,149.00	1,827,762.00	10,191,911.00	8,488,192.00	1,357,751.00	9,845,943.00	-3.4%
Other Classified Salaries		2900	633,459.00	18,729.00	652,188.00	645,107.00	0.00	645,107.00	-1.1%

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)	
TOTAL, CLASSIFIED SALARIES			14,129,126.00	4,710,050.77	18,839,176.77	14,898,307.00	4,842,797.00	19,741,104.00	4.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,446,629.00	2,515,348.78	3,961,977.78	1,688,265.00	2,974,258.00	4,662,523.00	17.7%
PERS		3201-3202	3,518,994.00	1,496,783.85	5,015,777.85	3,800,333.00	1,525,070.00	5,325,403.00	6.2%
OASDI/Medicare/Alternative		3301-3302	1,117,192.00	521,246.69	1,638,438.69	1,203,072.00	514,447.00	1,717,519.00	4.8%
Health and Welfare Benefits		3401-3402	2,017,202.00	1,331,200.70	3,348,402.70	2,275,196.00	1,540,392.00	3,815,588.00	14.0%
Unemployment Insurance		3501-3502	10,732.00	6,474.70	17,206.70	11,579.00	6,683.00	18,262.00	6.1%
Workers' Compensation		3601-3602	641,705.00	412,630.57	1,054,335.57	716,789.00	419,182.00	1,135,971.00	7.7%
OPEB, Allocated		3701-3702	336,612.00	203,543.56	540,155.56	358,020.00	199,254.00	557,274.00	3.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	18,906.00	8,704.00	27,610.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			9,107,972.00	6,495,932.85	15,603,904.85	10,053,254.00	7,179,286.00	17,232,540.00	10.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	15,953.00	15,953.00	0.00	15,953.00	15,953.00	0.0%
Books and Other Reference Materials		4200	2,581.00	16,800.00	19,381.00	2,581.00	10,441.00	13,022.00	-32.8%
Materials and Supplies		4300	1,652,747.00	729,380.85	2,382,127.85	1,616,747.00	391,031.00	2,007,778.00	-15.7%
Noncapitalized Equipment		4400	744,558.00	1,078,118.03	1,822,676.03	730,728.00	547,412.00	1,278,140.00	-29.9%
Food		4700	60,000.00	0.00	60,000.00	60,000.00	0.00	60,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,459,886.00	1,840,251.88	4,300,137.88	2,410,056.00	964,837.00	3,374,893.00	-21.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	3,400,000.00	17,200.00	3,417,200.00	4,200,000.00	9,600.00	4,209,600.00	23.2%
Travel and Conferences		5200	448,575.00	408,131.76	856,706.76	433,409.00	252,865.00	686,274.00	-19.9%
Dues and Memberships		5300	163,080.00	114,472.00	277,552.00	163,080.00	113,432.00	276,512.00	-0.4%
Insurance		5400 - 5450	299,991.00	0.00	299,991.00	204,839.00	0.00	204,839.00	-31.7%
Operations and Housekeeping Services		5500	431,000.00	137,520.00	568,520.00	431,000.00	137,520.00	568,520.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	320,000.00	121,656.00	441,656.00	320,000.00	31,550.00	351,550.00	-20.4%
Transfers of Direct Costs		5710	(1,170,556.00)	1,170,556.00	0.00	(146,800.00)	146,800.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,893,701.00	11,155,817.81	20,049,518.81	7,214,889.00	7,738,294.00	14,953,183.00	-25.4%
Communications		5900	216,685.00	3,588.00	220,273.00	237,538.00	12,567.00	250,105.00	13.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,002,476.00	13,128,941.57	26,131,417.57	13,057,955.00	8,442,628.00	21,500,583.00	-17.7%
CAPITAL OUTLAY									
Land		6100	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)	
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	2,885,165.00	0.00	2,885,165.00	30,000.00	0.00	30,000.00	-99.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,885,165.00	0.00	2,885,165.00	30,000.00	0.00	30,000.00	-99.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		1,721,022.00	1,721,022.00		1,721,022.00	1,721,022.00	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	36,116,314.00	0.00	36,116,314.00	36,396,224.00	0.00	36,396,224.00	0.8%
Debt Service									
Debt Service - Interest		7438	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)	
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)			36,116,314.00	1,721,022.00	37,837,336.00	36,396,224.00	1,721,022.00	38,117,246.00	0.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,465,062.45)	3,465,062.45	0.00	(2,925,539.00)	2,925,539.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(590,791.00)	0.00	(590,791.00)	(557,293.00)	0.00	(557,293.00)	-5.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,055,853.45)	3,465,062.45	(590,791.00)	(3,482,832.00)	2,925,539.00	(557,293.00)	-5.7%
TOTAL, EXPENDITURES			81,336,806.55	39,930,774.75	121,267,581.30	81,989,254.00	34,902,610.00	116,891,864.00	-3.6%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	4,346,960.00	0.00	4,346,960.00	3,269,299.00	0.00	3,269,299.00	-24.8%
(a) TOTAL, INTERFUND TRANSFERS IN			4,346,960.00	0.00	4,346,960.00	3,269,299.00	0.00	3,269,299.00	-24.8%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	534,110.00	0.00	534,110.00	850,294.00	0.00	850,294.00	59.2%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			534,110.00	0.00	534,110.00	850,294.00	0.00	850,294.00	59.2%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%

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)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,990,868.00)	1,995,868.00	5,000.00	(1,860,248.00)	1,860,248.00	0.00	-100.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	9,000.00	(9,000.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,990,868.00)	1,995,868.00	5,000.00	(1,851,248.00)	1,851,248.00	0.00	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,821,982.00	1,995,868.00	3,817,850.00	567,757.00	1,851,248.00	2,419,005.00	-36.6%

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	70,815,821.00	745,121.00	71,560,942.00	70,339,761.00	1,025,062.00	71,364,823.00	-0.3%
2) Federal Revenue		8100-8299	60,000.00	1,031,702.18	1,091,702.18	60,000.00	926,375.00	986,375.00	-9.6%
3) Other State Revenue		8300-8599	163,951.00	10,140,892.00	10,304,843.00	163,951.00	9,694,562.00	9,858,503.00	-4.3%
4) Other Local Revenue		8600-8799	10,228,314.00	25,713,183.41	35,941,497.41	11,753,574.00	21,273,726.00	33,027,300.00	-8.1%
5) TOTAL, REVENUES			81,268,086.00	37,630,898.59	118,898,984.59	82,317,286.00	32,919,715.00	115,237,001.00	-3.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		2,921,541.00	9,387,368.28	12,308,909.28	2,912,442.00	11,054,270.00	13,966,712.00	13.5%
2) Instruction - Related Services	2000-2999		12,892,507.00	22,189,437.09	35,081,944.09	14,105,450.00	17,384,779.00	31,490,229.00	-10.2%
3) Pupil Services	3000-3999		3,575,844.00	2,436,418.93	6,012,262.93	5,427,826.00	1,360,980.00	6,788,806.00	12.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		659,903.00	185,300.00	845,203.00	1,260,147.00	0.00	1,260,147.00	49.1%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		22,689,366.55	3,466,362.45	26,135,729.00	19,378,600.00	2,926,839.00	22,305,439.00	-14.7%
8) Plant Services	8000-8999		2,501,331.00	544,866.00	3,046,197.00	2,508,565.00	454,720.00	2,963,285.00	-2.7%
9) Other Outgo	9000-9999	Except 7600-7699	36,116,314.00	1,721,022.00	37,837,336.00	36,396,224.00	1,721,022.00	38,117,246.00	0.7%
10) TOTAL, EXPENDITURES			81,336,806.55	39,930,774.75	121,267,581.30	81,989,254.00	34,902,610.00	116,891,864.00	-3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			(68,720.55)	(2,299,876.16)	(2,368,596.71)	328,032.00	(1,982,895.00)	(1,654,863.00)	-30.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	4,346,960.00	0.00	4,346,960.00	3,269,299.00	0.00	3,269,299.00	-24.8%
b) Transfers Out		7600-7629	534,110.00	0.00	534,110.00	850,294.00	0.00	850,294.00	59.2%
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	(1,950,868.00)	1,995,868.00	5,000.00	(1,851,248.00)	1,851,248.00	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,821,982.00	1,995,868.00	3,817,850.00	567,757.00	1,851,248.00	2,419,005.00	-36.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			1,753,261.45	(304,008.16)	1,449,253.29	895,789.00	(131,647.00)	764,142.00	-47.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance			15,164,268.84	6,663,704.90	21,827,973.74	16,917,530.29	6,359,696.74	23,277,227.03	6.6%
a) As of July 1 - Unaudited		9791							

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)			15,164,268.84	6,663,704.90	21,827,973.74	16,917,530.29	6,359,696.74	23,277,227.03	6.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,164,268.84	6,663,704.90	21,827,973.74	16,917,530.29	6,359,696.74	23,277,227.03	6.6%
2) Ending Balance, June 30 (E + F1e)			16,917,530.29	6,359,696.74	23,277,227.03	17,813,319.29	6,228,049.74	24,041,369.03	3.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,200.00	0.00	1,200.00	1,200.00	0.00	1,200.00	0.0%
Stores		9712	6,086.00	0.00	6,086.00	6,086.00	0.00	6,086.00	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	6,359,696.88	6,359,696.88	0.00	6,228,049.88	6,228,049.88	-2.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	8,464,763.33	0.00	8,464,763.33	8,270,962.33	0.00	8,270,962.33	-2.3%
Small District Cash Loan Reserve	0000	9780	1,500,000.00	0.00	1,500,000.00	0.00	0.00	0.00	
Board Reserve	0000	9780	6,080,909.00	0.00	6,080,909.00	0.00	0.00	0.00	
Unrestricted Lottery	1100	9780	883,854.33	0.00	883,854.33	0.00	0.00	0.00	
Small District Cash Loan Reserve	0000	9780	0.00	0.00	0.00	1,500,000.00	0.00	1,500,000.00	
Board Reserve	0000	9780	0.00	0.00	0.00	5,887,108.00	0.00	5,887,108.00	
Unrestricted Lottery	1100	9780	0.00	0.00	0.00	883,854.33	0.00	883,854.33	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,648,545.00	0.00	3,648,545.00	3,532,265.00	0.00	3,532,265.00	-3.2%
Unassigned/Unappropriated Amount		9790	4,796,935.96	(.14)	4,796,935.82	6,002,805.96	(.14)	6,002,805.82	25.1%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
6018	Student Support and Enrichment Block Grant	128,760.00	128,760.00
6266	Educator Effectiveness, FY 2021-22	260,164.76	6,565.76
6300	Lottery : Instructional Materials	447,930.64	447,930.64
6333	CA Community Schools Partnership Act - Coordination Grant	51,855.71	51,850.71
6500	Special Education	2,264,531.39	2,437,813.39
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	265,862.87	265,634.87
6620	Reversing Opioid Overdoses	45,518.00	45,518.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	64,837.60	64,837.60
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	126,294.00	126,294.00
7311	Classified School Employee Professional Development Block Grant	45,005.00	45,005.00
7399	LCFF Equity Multiplier	217,892.00	217,892.00
7413	A-G Learning Loss Mitigation Grant	.14	.14
7435	Learning Recovery Emergency Block Grant	120,641.00	120,641.00
7810	Other Restricted State	391,986.01	391,986.01
9010	Other Restricted Local	1,928,417.76	1,877,320.76
Total, Restricted Balance		6,359,696.88	6,228,049.88

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	69,503,101.00	69,332,553.00	-0.2%
2) Federal Revenue		8100-8299	19,916,200.00	19,916,200.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	47,478.70	0.00	-100.0%
5) TOTAL, REVENUES			89,466,779.70	89,248,753.00	-0.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	89,419,301.00	89,248,753.00	-0.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			89,419,301.00	89,248,753.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			47,478.70	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)			47,478.70	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	47,478.70	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	47,478.70	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	47,478.70	New
2) Ending Balance, June 30 (E + F1e)			47,478.70	47,478.70	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	47,478.70	47,478.70	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		

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	47,478.70		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			47,478.70		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	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)			47,478.70		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	69,503,101.00	69,332,553.00	-0.2%
TOTAL, LCFF SOURCES			69,503,101.00	69,332,553.00	-0.2%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	19,916,200.00	19,916,200.00	0.0%
TOTAL, FEDERAL REVENUE			19,916,200.00	19,916,200.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	47,478.70	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			47,478.70	0.00	-100.0%
TOTAL, REVENUES			89,466,779.70	89,248,753.00	-0.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	19,916,200.00	19,916,200.00	0.0%

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	3,271,146.00	3,271,146.00	0.0%
3) Other State Revenue		8300-8599	22,355,671.00	22,079,103.00	-1.2%
4) Other Local Revenue		8600-8799	3,396,742.00	3,396,742.00	0.0%
5) TOTAL, REVENUES			29,023,559.00	28,746,991.00	-1.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	458,471.00	494,910.00	7.9%
2) Classified Salaries		2000-2999	2,254,002.00	2,367,210.00	5.0%
3) Employee Benefits		3000-3999	1,246,167.00	1,282,623.00	2.9%
4) Books and Supplies		4000-4999	203,265.00	203,752.00	0.2%
5) Services and Other Operating Expenditures		5000-5999	24,804,973.00	24,691,497.00	-0.5%
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	590,791.00	557,293.00	-5.7%
9) TOTAL, EXPENDITURES			29,557,669.00	29,597,285.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(534,110.00)	(850,294.00)	59.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	534,110.00	850,294.00	59.2%
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			534,110.00	850,294.00	59.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,836,696.17	2,836,696.17	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,836,696.17	2,836,696.17	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,836,696.17	2,836,696.17	0.0%
2) Ending Balance, June 30 (E + F1e)			2,836,696.17	2,836,696.17	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	2,962,665.08	2,962,665.08	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	5,117.79	5,117.79	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(131,086.70)	(131,086.70)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	2,836,696.17		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,836,696.17		
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)			2,836,696.17		
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	3,271,146.00	3,271,146.00	0.0%
TOTAL, FEDERAL REVENUE			3,271,146.00	3,271,146.00	0.0%
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	19,464,366.00	19,464,366.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	126,452.00	126,452.00	0.0%
All Other State Revenue	All Other	8590	2,764,853.00	2,488,285.00	-10.0%
TOTAL, OTHER STATE REVENUE			22,355,671.00	22,079,103.00	-1.2%
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	187,833.00	187,833.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,208,909.00	3,208,909.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,396,742.00	3,396,742.00	0.0%
TOTAL, REVENUES			29,023,559.00	28,746,991.00	-1.0%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	280,000.00	280,000.00	0.0%
5) TOTAL, REVENUES			280,000.00	280,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	660,000.00	660,000.00	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			660,000.00	660,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(380,000.00)	(380,000.00)	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)			(380,000.00)	(380,000.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,673,800.15	8,293,800.15	-4.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,673,800.15	8,293,800.15	-4.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,673,800.15	8,293,800.15	-4.4%
2) Ending Balance, June 30 (E + F1e)			8,293,800.15	7,913,800.15	-4.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,427,761.00	3,047,761.00	-11.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,866,039.15	4,866,039.15	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		

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	8,293,800.15		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			8,293,800.15		
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)			8,293,800.15		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	280,000.00	280,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			280,000.00	280,000.00	0.0%
TOTAL, REVENUES			280,000.00	280,000.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,400,000.00	2,400,000.00	0.0%
5) TOTAL, REVENUES			2,400,000.00	2,400,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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)			2,400,000.00	2,400,000.00	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	4,346,960.00	3,269,299.00	-24.8%
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			(4,346,960.00)	(3,269,299.00)	-24.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,946,960.00)	(869,299.00)	-55.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	82,906,192.72	80,959,232.72	-2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			82,906,192.72	80,959,232.72	-2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			82,906,192.72	80,959,232.72	-2.3%
2) Ending Balance, June 30 (E + F1e)			80,959,232.72	80,089,933.72	-1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	80,959,232.72	80,089,933.72	-1.1%
Reserve for Fiscal Stability (Rising Costs under Flat Funding Conditions)	0000	9780	80,959,232.72		
Reserve for Fiscal Stability (Rising Costs under Flat Funding Conditions)	0000	9780		80,089,933.72	
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		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	80,959,232.72		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			80,959,232.72		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			80,959,232.72		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,400,000.00	2,400,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,400,000.00	2,400,000.00	0.0%
TOTAL, REVENUES			2,400,000.00	2,400,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,346,960.00	3,269,299.00	-24.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,346,960.00	3,269,299.00	-24.8%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+e)			(4,346,960.00)	(3,269,299.00)	-24.8%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	10,000.00	8,000.00	-20.0%
5) TOTAL, REVENUES			10,000.00	8,000.00	-20.0%
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	6,108.45	5,000.00	-18.1%
5) Services and Other Operating Expenditures		5000-5999	891.55	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,000.00	5,000.00	-28.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,000.00	3,000.00	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)			3,000.00	3,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	217,574.46	220,574.46	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			217,574.46	220,574.46	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			217,574.46	220,574.46	1.4%
2) Ending Balance, June 30 (E + F1e)			220,574.46	223,574.46	1.4%
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	3,000.00	6,000.00	100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	217,574.46	217,574.46	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		

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	220,574.46		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			220,574.46		
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)			220,574.46		
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	3,000.00	3,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	7,000.00	5,000.00	-28.6%
TOTAL, OTHER LOCAL REVENUE			10,000.00	8,000.00	-20.0%
TOTAL, REVENUES			10,000.00	8,000.00	-20.0%
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%
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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500,000.00	500,000.00	0.0%
5) TOTAL, REVENUES			500,000.00	500,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			500,000.00	500,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			500,000.00	500,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,699,951.78	15,199,951.78	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,699,951.78	15,199,951.78	3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,699,951.78	15,199,951.78	3.4%
2) Ending Balance, June 30 (E + F1e)			15,199,951.78	15,699,951.78	3.3%
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	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	15,199,951.78	15,699,951.78	3.3%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	15,199,951.78		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			15,199,951.78		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			15,199,951.78		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	500,000.00	500,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500,000.00	500,000.00	0.0%
TOTAL, REVENUES			500,000.00	500,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+e)			0.00	0.00	0.0%

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	25,000.00	25,000.00	0.0%
5) TOTAL, REVENUES			25,000.00	25,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,000.00	25,000.00	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)			25,000.00	25,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,302,639.19	1,327,639.19	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,302,639.19	1,327,639.19	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,302,639.19	1,327,639.19	1.9%
2) Ending Balance, June 30 (E + F1e)			1,327,639.19	1,352,639.19	1.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,327,639.19	1,352,639.19	1.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
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	1,327,639.19		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,327,639.19		
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)			1,327,639.19		
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	25,000.00	25,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,000.00	25,000.00	0.0%
TOTAL, REVENUES			25,000.00	25,000.00	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
A. REVENUES					
1) LCFE 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	7,995,000.00	7,995,000.00	0.0%
5) TOTAL, REVENUES			7,995,000.00	7,995,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,500,000.00	1,500,000.00	0.0%
6) Capital Outlay		6000-6999	1,650,000.00	1,650,000.00	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			3,150,000.00	3,150,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,845,000.00	4,845,000.00	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)			4,845,000.00	4,845,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	51,653,276.93	56,498,276.93	9.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,653,276.93	56,498,276.93	9.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,653,276.93	56,498,276.93	9.4%
2) Ending Balance, June 30 (E + F1e)			56,498,276.93	61,343,276.93	8.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	32,457,813.16	37,952,813.16	16.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	24,040,463.77	23,390,463.77	-2.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	56,498,276.93		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			56,498,276.93		
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)			56,498,276.93		
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	6,000,000.00	6,000,000.00	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	1,995,000.00	1,995,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,995,000.00	7,995,000.00	0.0%
TOTAL, REVENUES			7,995,000.00	7,995,000.00	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%

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)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		79,449.22	0.00%	79,449.22	0.00%	79,449.22
(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	70,339,761.00	0.58%	70,750,654.00	0.00%	70,750,654.00
2. Federal Revenues	8100-8299	60,000.00	0.00%	60,000.00	0.00%	60,000.00
3. Other State Revenues	8300-8599	163,951.00	2.28%	167,685.00	2.38%	171,671.00
4. Other Local Revenues	8600-8799	11,753,574.00	0.43%	11,803,574.00	0.85%	11,903,574.00
5. Other Financing Sources						
a. Transfers In	8900-8929	3,269,299.00	-26.46%	2,404,299.00	0.00%	2,404,299.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,851,248.00)	2.86%	(1,904,116.00)	2.45%	(1,950,688.00)
6. Total (Sum lines A1 thru A5c)		83,735,337.00	-0.54%	83,282,096.00	0.07%	83,339,510.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,626,290.00		8,755,684.00
b. Step & Column Adjustment				129,394.00		131,335.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,626,290.00	1.50%	8,755,684.00	1.50%	8,887,019.00
2. Classified Salaries						
a. Base Salaries				14,898,307.00		14,925,299.00
b. Step & Column Adjustment				74,492.00		74,626.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(47,500.00)		(47,500.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,898,307.00	0.18%	14,925,299.00	0.18%	14,952,425.00
3. Employee Benefits	3000-3999	10,053,254.00	1.04%	10,157,905.00	0.67%	10,226,109.00
4. Books and Supplies	4000-4999	2,410,056.00	2.70%	2,475,128.00	2.76%	2,543,442.00
5. Services and Other Operating Expenditures	5000-5999	13,057,955.00	1.44%	13,245,520.00	0.31%	13,286,097.00
6. Capital Outlay	6000-6999	30,000.00	0.00%	30,000.00	0.00%	30,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	36,396,224.00	-1.48%	35,858,328.00	-1.75%	35,230,796.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,482,832.00)	-2.13%	(3,408,705.00)	-2.20%	(3,333,790.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	850,294.00	17.64%	1,000,294.00	10.00%	1,100,294.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00

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)
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		82,839,548.00	0.24%	83,039,453.00	-0.14%	82,922,392.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		895,789.00		242,643.00		417,118.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		16,917,530.29		17,813,319.29		18,055,962.29
2. Ending Fund Balance (Sum lines C and D1)		17,813,319.29		18,055,962.29		18,473,080.29
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	7,286.00		7,286.00		7,286.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	8,270,962.33		8,303,406.00		8,258,854.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,532,265.00		3,551,731.00		3,519,229.00
2. Unassigned/Unappropriated	9790	6,002,805.96		6,193,539.29		6,687,711.29
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		17,813,319.29		18,055,962.29		18,473,080.29
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,532,265.00		3,551,731.00		3,519,229.00
c. Unassigned/Unappropriated	9790	6,002,805.96		6,193,539.29		6,687,711.29
(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)		9,535,070.96		9,745,270.29		10,206,940.29
F. ASSUMPTIONS	<p>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.</p> <p>Savings due to retirement of personnel at highest salary steps</p>					

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)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(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	1,025,062.00	3.52%	1,061,144.00	3.63%	1,099,664.00
2. Federal Revenues	8100-8299	926,375.00	-2.70%	901,375.00	-2.77%	876,375.00
3. Other State Revenues	8300-8599	9,694,552.00	-3.58%	9,347,844.00	-14.31%	8,009,853.00
4. Other Local Revenues	8600-8799	21,273,726.00	1.49%	21,591,260.00	1.51%	21,918,320.00
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	1,851,248.00	2.86%	1,904,116.00	2.45%	1,950,688.00
6. Total (Sum lines A1 thru A5c)		34,770,963.00	0.10%	34,805,739.00	-2.73%	33,854,900.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,826,501.00		9,288,971.00
b. Step & Column Adjustment				132,398.00		139,335.00
c. Cost-of-Living Adjustment				330,072.00		284,702.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,826,501.00	5.24%	9,288,971.00	4.56%	9,713,008.00
2. Classified Salaries						
a. Base Salaries				4,842,797.00		4,915,439.00
b. Step & Column Adjustment				72,642.00		73,732.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,842,797.00	1.50%	4,915,439.00	1.50%	4,989,171.00
3. Employee Benefits	3000-3999	7,179,286.00	-0.28%	7,159,245.00	0.82%	7,217,954.00
4. Books and Supplies	4000-4999	964,837.00	2.70%	990,888.00	-4.52%	946,059.00
5. Services and Other Operating Expenditures	5000-5999	8,442,628.00	-0.21%	8,424,607.00	-16.65%	7,021,529.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,721,022.00	0.00%	1,721,022.00	0.00%	1,721,022.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,925,539.00	-2.53%	2,851,412.00	-2.63%	2,776,497.00
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)						

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)
11. Total (Sum lines B1 thru B10)		34,902,610.00	1.29%	35,351,584.00	-2.73%	34,385,240.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(131,647.00)		(545,845.00)		(530,340.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,359,696.74		6,228,049.74		5,682,204.74
2. Ending Fund Balance (Sum lines C and D1)		6,228,049.74		5,682,204.74		5,151,864.74
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	6,228,049.88		5,682,204.74		5,151,864.74
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	(.14)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,228,049.74		5,682,204.74		5,151,864.74
E. AVAILABLE RESERVES						
1. County School Service 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.						
Reduction due to expiring grant monies						

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)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		79,449.22	0.00%	79,449.22	0.00%	79,449.22
(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	71,364,823.00	0.63%	71,811,798.00	0.05%	71,850,318.00
2. Federal Revenues	8100-8299	986,375.00	-2.53%	961,375.00	-2.60%	936,375.00
3. Other State Revenues	8300-8599	9,858,503.00	-3.48%	9,515,529.00	-14.02%	8,181,524.00
4. Other Local Revenues	8600-8799	33,027,300.00	1.11%	33,394,834.00	1.28%	33,821,894.00
5. Other Financing Sources						
a. Transfers In	8900-8929	3,269,299.00	-26.46%	2,404,299.00	0.00%	2,404,299.00
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)		118,506,300.00	-0.35%	118,087,835.00	-0.76%	117,194,410.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				17,452,791.00		18,044,655.00
b. Step & Column Adjustment				261,792.00		270,670.00
c. Cost-of-Living Adjustment				330,072.00		284,702.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	17,452,791.00	3.39%	18,044,655.00	3.08%	18,600,027.00
2. Classified Salaries						
a. Base Salaries				19,741,104.00		19,840,738.00
b. Step & Column Adjustment				147,134.00		148,358.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(47,500.00)		(47,500.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,741,104.00	0.50%	19,840,738.00	0.51%	19,941,596.00
3. Employee Benefits	3000-3999	17,232,540.00	0.49%	17,317,150.00	0.73%	17,444,063.00
4. Books and Supplies	4000-4999	3,374,893.00	2.70%	3,466,016.00	0.68%	3,489,501.00
5. Services and Other Operating Expenditures	5000-5999	21,500,583.00	0.79%	21,670,127.00	-6.29%	20,307,626.00
6. Capital Outlay	6000-6999	30,000.00	0.00%	30,000.00	0.00%	30,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	38,117,246.00	-1.41%	37,579,350.00	-1.67%	36,951,818.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(557,293.00)	0.00%	(557,293.00)	0.00%	(557,293.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	850,294.00	17.64%	1,000,294.00	10.00%	1,100,294.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00

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)
11. Total (Sum lines B1 thru B10)		117,742,158.00	0.55%	118,391,037.00	-0.92%	117,307,632.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		764,142.00		(303,202.00)		(113,222.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		23,277,227.03		24,041,369.03		23,738,167.03
2. Ending Fund Balance (Sum lines C and D1)		24,041,369.03		23,738,167.03		23,624,945.03
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	7,286.00		7,286.00		7,286.00
b. Restricted	9740	6,228,049.88		5,682,204.74		5,151,864.74
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	8,270,962.33		8,303,406.00		8,258,854.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,532,265.00		3,551,731.00		3,519,229.00
2. Unassigned/Unappropriated	9790	6,002,805.82		6,193,539.29		6,687,711.29
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		24,041,369.03		23,738,167.03		23,624,945.03
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,532,265.00		3,551,731.00		3,519,229.00
c. Unassigned/Unappropriated	9790	6,002,805.96		6,193,539.29		6,687,711.29
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.14)		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)		9,535,070.82		9,745,270.29		10,206,940.29
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.10%		8.23%		8.70%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

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)
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
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)		89,248,753.00				
2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)		117,742,158.00		118,391,037.00		117,307,632.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		117,742,158.00		118,391,037.00		117,307,632.00
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)		117,742,158.00		118,391,037.00		117,307,632.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		2.00%		2.00%		2.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,354,843.16		2,367,820.74		2,346,152.64
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		2,611,000.00		2,611,000.00		2,611,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,611,000.00		2,611,000.00		2,611,000.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES