



NVUSD

NAPA VALLEY UNIFIED SCHOOL DISTRICT

**BUDGET
2025-2026**

Board Approved: June 26, 2025

Napa Valley Unified School District 2025-28 Budget Report Narrative

California Education Code Section 42131 requires the Napa Valley Unified School District (NVUSD) to submit a budget and two certified financial interim reports per year. The Budget covers the periods from July 1, 2025, through June 30, 2028, and also contains a variety of reports and multi-year financial projections. The purpose of these reports and projections is to outline our Budget, which is our financial plan for the next three years and determine whether or not the District will be able to meet its financial obligations for the next three years. Districts are required to certify one of three statements:

1. **Positive Certification** which means that the district **will be able** to meet its financial obligations.
2. **Qualified Certification** which means that the district **may not be able** to meet its financial obligations if certain events occur.
3. **Negative Certification** which means that the District **will not be able** to meet its financial obligations.

The Budget is based on a series of critical assumptions as outlined in the following narrative. Based solely on information available as of the publication of this report, the Business Office believes that the Napa Valley Unified School District will be able to meet all existing obligations through June 30, 2028, and is thereby presenting a **Positive Certification**.

Background:

The Budget affords the District's Board, the County Office of Education and the California Department of Education an opportunity to assess how the District is performing financially. Budgets are adopted in June, often before actual funding is known. Revisions to the budget are made once the State budget has been adopted. The Budget provides the Board of Education (and the State of California) an opportunity to examine the District's plan for revenues and expenditures for the next three years. The Budget is important in that it should give an accurate, but generally conservative, picture as to where the District will end each of the three fiscal years. Budgets should be conservative on the revenue side and typically slightly understate revenues due to uncertainty. Generally speaking, the expense side of a budget should capture the vast majority of anticipated expenses. It is important to note that while it is an accurate

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picture of the submission of the Budget, and can be used for educated projections, it is only a picture in time and there are many events that may change the outcome.

What Changed since January

Significant economic and Federal policy changes have occurred since the Governor's January Budget Proposal. Federal policy related to tariffs continue to cause great uncertainty in the financial markets. This has caused stock and bond market swings that are unprecedented. The U.S. dollar, bond and stock market have all moved downward with the announcements of tariffs, followed by large upswings when tariffs seem to no longer be on the table.

The May Revision does not forecast a traditional recession, but it does reflect reduction in growth or a "growth recession." A growth recession can be defined as a reduction in Gross Domestic Product (GDP), lower job growth and increased unemployment. Key economic indicators reflect the following:

- U.S. real GDP growth is downgraded by 0.7 percentage point in 2025 and by 0.3 percentage point in 2026.
- U.S. job growth, while upgraded by 0.1 percentage point in 2025, is downgraded by 0.3 percentage point in 2026 as the impacts of tariffs take full effect.
- The U.S. unemployment rate is revised higher by an average of 0.3 percentage point in both 2025 and 2026, to reach (respectively) 4.4 percent and 4.9 percent.
- Projected wage and salary growth has been considerably downgraded, with some of the downgrade coming from irregular payments such as bonuses and stock options, as tariffs make businesses less profitable.

These changes in the national outlook are expected to be fully felt throughout California's economy, particularly because of the substantial volume of commerce that flows through California's ports.

Federal Policy Risk

Like all school districts, there are significant risks to the federal budget for education. These risks are driven by President Donald Trump's campaign promise to eliminate the Department of Education along with threats to eliminate funding for certain programs. Luckily, federal agencies like the Department of

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Education cannot be eliminated by executive order alone. An act of Congress would be needed to abolish the department and transfer its functions; this will take time.

For now, a federal court ruling has blocked the U.S. Department of Education from implementing several controversial changes, including the mass layoff of employees, the closure of the department, and the transfer of key functions.

Federal Budget Proposal

The Federal Budget Proposal, which must be approved by congress, has very significant cuts to education. The proposal includes the following:

- Maintains Title I and Special Education Funding
- \$4.53 billion dollar cut from K-12 Funding Programs along with a consolidation of programs. The impact is unknown.
- Eliminates all Federal Funding for Adult Education
- Eliminates Title III and Migrant Education

Local Impact: Migrant Education

The Migrant Education Program (MEP) is a federally funded program and is administered in all 50 states. It is designed to support high quality and comprehensive educational programs for migrant children to help reduce the educational disruption and other issues that result from repeated moves.

The District receives about \$600k in MEP funding. Approximately \$400k is spent on employee related costs and \$200k in supplies and contracts.

Local Impact: Title III

Title III is a federal program that assists with language instruction for English learners (EL) and immigrant students.

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The District receives about \$900k in Title III funding. Approximately \$450k is spent on employee related costs and \$450k in supplies and contracts.

Local Impact: Adult Education

Federal Funds for Adult Education are intended to support adult learners in gaining the skills and knowledge needed for employment, civic participation, and economic self-sufficiency. These funds help adults achieve pre collegiate knowledge and skills, including reading, writing, math, and English language proficiency.

The District receives about \$300k in Federal Funds for Adult Education. This equates to about 8% of their total funding.

Federal Funding (Repeat from Second Interim)

Given the unprecedented and rapid changes proposed by the Trump Administration that impact education, the following analysis of potential impacts is repeated from the Second Interim.

General Fund - Fund 01

The District receives a total of \$279,381,567 in revenues for the General Fund - Fund 01 (GF). The vast majority of our GF are Non Federal Funds. Specifically, \$266,443,681 are Non Federal Funds and \$12,937,885 are Federal Funds. As a percent, 95.37% of our GF are Non Federal Funds and 4.63% are Federal Funds. A detailed table containing the names of each Federal Resource that the District receives for the GF is listed below.

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Federal Revenues for the General Fund - Fund 01		
Resource	Name	Federal Revenue
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	\$2,651,807.28
3182	ESEA: ESSA School Improvement (CSI) Funding for LEAs	\$348,765.00
3310	Special Ed: IDEA Basic Local Assistance Entitlement	\$3,891,604.00
3311	Special Ed: IDEA Local Assistance, Private Schools	\$106,340.00
3327	Special Ed: IDEA Mental Health Allocation Plan	\$206,915.00
3410	Department of Rehab: Workability II, Transition Partnership	\$260,800.00
4035	ESSA: Title II, Part A, Supporting Effective Instruction	\$402,968.86
4127	ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	\$325,314.19
4201	ESSA: Title III, Immigrant Student Program	\$92,899.15
4203	ESSA: Title III, English Learner Student Program	\$795,048.41
5858	Magnet Schools Assistance	\$3,855,423.18
	Total Federal Revenue	\$12,937,885.07

Figure 1: The District receives approximately \$12 million dollars in Federal Funds for the General fund spread across 11 resources

Adult Education - Fund 11

The District receives a total of \$3,809,687 in revenues for the Adult Education - Fund 11 (AE). The vast majority of our AE are Non Federal Funds. Specifically, \$3,475,298 are Non Federal Funds and \$334,389 are Federal Funds. As a percent, 91.22% of our AE funds are Non Federal Funds and 9.78% are Federal Funds. A detailed table containing the names of each Federal Resource that the District receives for the AE Funds is listed below.

Federal Revenues for Adult Education - Fund 11		
Resource	Name	Federal Revenue
3905	Adult Education: Adult Basic Education, English Language Acquisition, and English Literacy and Civics Education	\$135,269.00
3913	Adult Education: Adult Secondary Education	\$132,016.00
3926	Adult Education: Integrated English Literacy and Civics Education	\$37,104.00
3940	Adult Education: Institutionalized Adults	\$30,000.00
	Total Federal Revenue	\$334,389.00

Figure 2: The District receives approximately \$334 thousand dollars in Federal Funds for the Adult Education Fund spread across 4 resources.

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Child Nutrition - Fund 13

The District receives a total of \$11,562,636 in revenues for the Child Nutrition - Fund 13 (CN). Our CN Funds are about ½ Non Federal Funds and ½ Federal Funds. Specifically, \$5,618,891 are Non Federal Funds and \$5,943,745 are Federal Funds. As a percent, 48.60% of our CN funds are Non Federal Funds and 51.40% are Federal Funds. A detailed table containing the names of each Federal Resource that the District receives for the CN Funds is listed below.

Federal Revenues for Child Nutrition - Fund 13		
Resource	Name	Federal Revenue
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students, Summer School)	\$5,507,325.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	\$436,420.23
	Total Federal Revenue	\$5,943,745.23

Figure 3: The District receives approximately \$6 million dollars in Federal Funds for the Child Nutrition Fund spread across 2 resources.

Federal Funding Summary

A summary of Non Federal Funds and Federal Funds by fund can be found below.

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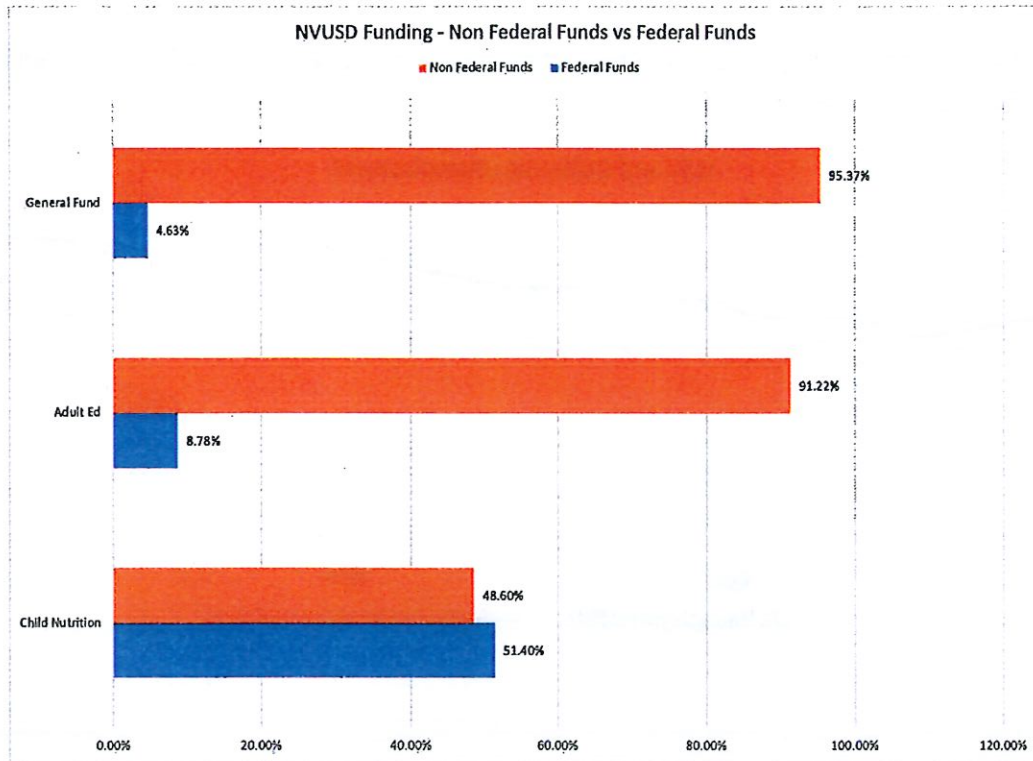


Figure 4: On a Fund basis, the District receives between 4.63% to 51.40% of their funding in Federal Funds.

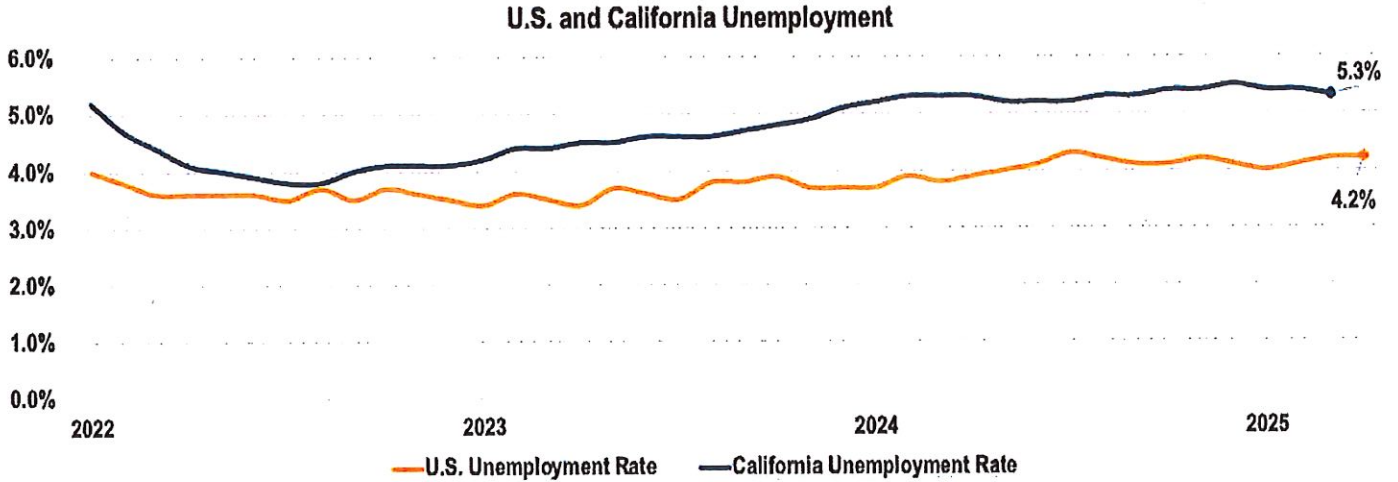
The U.S. and California Labor Market

At the national level, the labor market is strong with low unemployment. The California unemployment rate is low from a historic perspective, but the highest in the nation. The U.S. unemployment rate is at 4.2%. California currently has the highest unemployment in the country at 5.3%. 15.9% of all U.S. imports and exports go through a CA port. This makes our labor market especially sensitive to tariffs.

Figure 1: The unemployment rate in CA is the highest in the nation but low from a historical perspective

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- Since the Governor's Budget, the U.S. unemployment rate has increased slightly to 4.2% and California unemployment has decreased to 5.3%

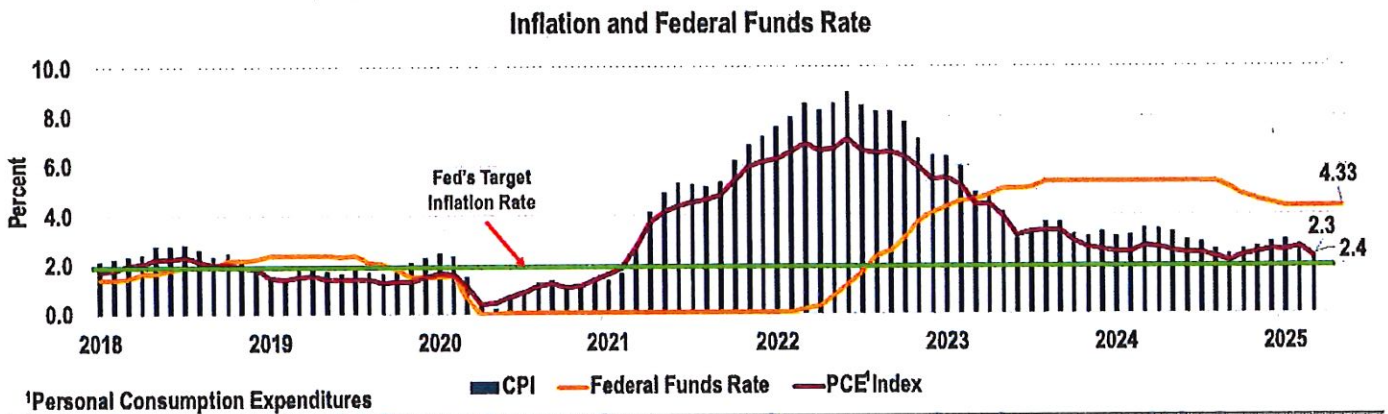


Inflation

By all measures, inflation continues to come in higher than the Federal Reserve's target of 2%.

The Consumer Price Index is at 2.4%. Inflation is here to stay for the foreseeable future, especially with the tariffs. The Federal Reserve will likely wait and see before they lower interest rates.

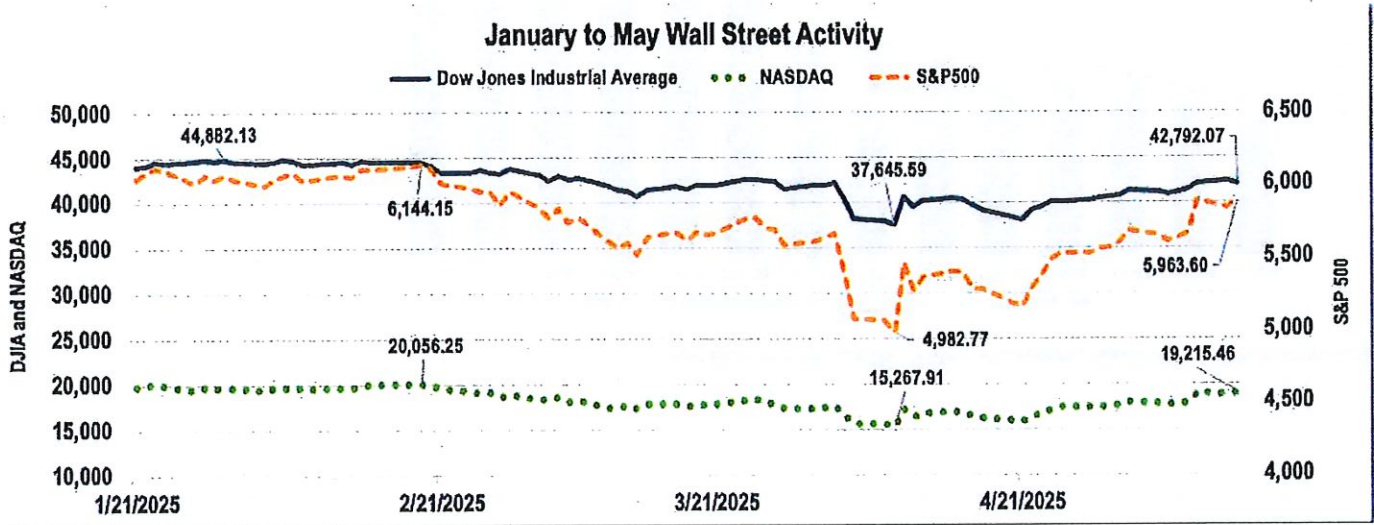
Figure 2: Instability in the bond market has created an effective Federal Funds rate of 4.33%.



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The Stock Market

The stock market has been very volatile due to federal policy changes and their almost daily updates. Most indexes hit a low for the year in April, but have substantially recovered. It is difficult to determine the impact of this volatility; it won't likely be known for sometime.

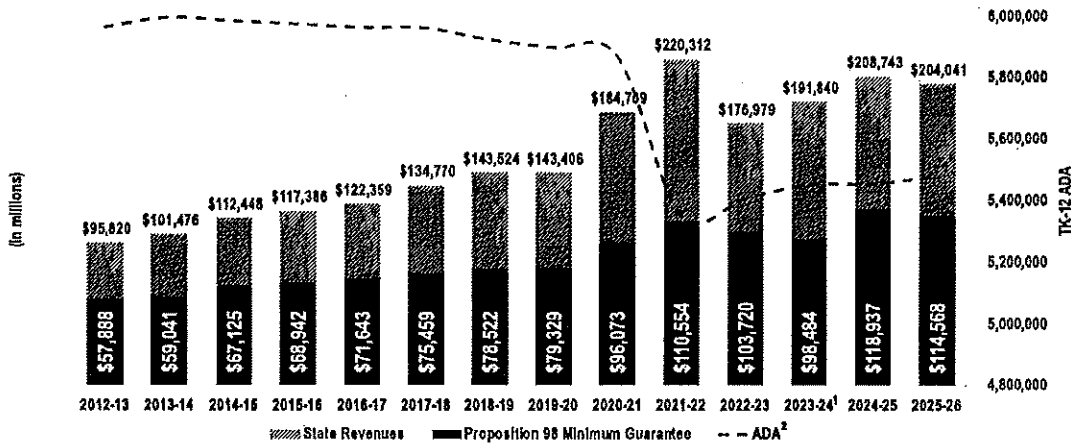


Revenue Assumptions

The revenue spike from abnormally high stock market returns in 2021-22 was assumed to be the new normal and projected forward. Revenues under Prop 98 are nowhere near the 2021-22 levels and have dropped since the January Budget proposal. Significant reductions to revenues could occur due to tariffs.

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Proposition 98 and Student Attendance Over Time



¹Proposition 98 minimum guarantee was suspended in 2023-24; ²Average daily attendance (ADA)

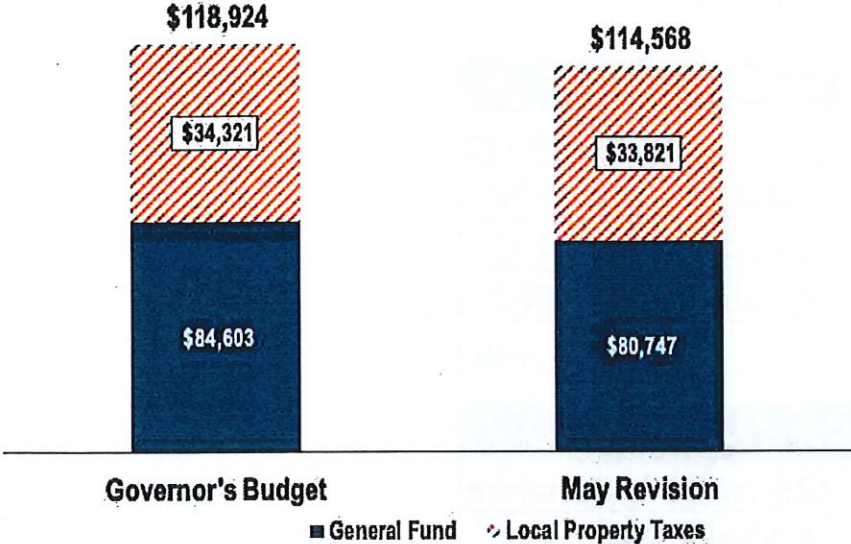
Prop 98 Issues

Prop 98 has largely been protected in the CA Budget. This will become more and more difficult as the pressure on the non Prop 98 side of the budget continues to increase, especially due to Medical cost increases. The minimum guarantee under Prop 98 has dropped by \$4.4 billion dollars for January to May. As a result, the Prop 98 Rainy Day Funds will be depleted for 2024-24 and 2025-26.

Figure 4: From Governor’s Budget, the 2025-26 minimum guarantee is down nearly \$4.4 billion

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(In millions)



Declining Enrollment

According to the CA Department of Education, in the 2024–25 school year, overall student enrollment declined by 0.54 percent compared to the year prior, representing a slowing of declining school enrollment. The change from the prior school year is minimal, but the difference between current year enrollment and pre-pandemic enrollment remains significant. This trend of stabilizing enrollment has been true for Napa. However, immigration enforcement or other unknown factors may reverse this trend towards enrollment stability. For example, enrollment has decreased from 16,095 on October 3, 2025 (Census Day) to 15,985 on May 27, 2025. This represents a drop of 110 students over 7 months.

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Figure 5: Napa Area enrollment decline will exceed -1,400 students in five years; Absent inter-district transfer students, American Canyon five year enrollment would also decline.

Napa Area Five Year Enrollment Projection			
Grade	23-24	28-29	Change
TK-5	5,100	4,530	-570
6-8	2,485	2,292	-193
9-12	4,128	3,445	-683
Total			-1,446

American Canyon Five Year Enrollment Projection			
Grade	23-24	28-29	Change
TK-5	1,672	1,786	114
6-8	1,035	1,199	164
9-12	1,698	1,824	126
Total			404

Major Initiatives

Even though the revenue outlook is uncertain and potentially very challenging on the non Prop 98 side of the budget, significant program expansion is proposed. These proposals include the following:

- Cost of Living Adjustment of 2.3%
- Added age eligibility for TK and additional funding to include all students who turn 4 by September 1
- Additional funding for the after school program for districts with an unduplicated percentage greater than 55% (includes Napa).
- A repayment of clawed back one time funds over three years
- New one time funds that are discretionary
- Continued funding for Prop 28

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Budget Assumptions

Revenue assumptions were calculated with the LCFE calculator, which included a funded COLA of 2.3%, 3.52% and 3.63%. Step and column costs are equal to 2%. Declining enrollment will continue to occur with ADA decreases greater than the decline. Funding for the NVUSD Compensation Formula was also put aside.

Unrestricted Budget Summary

Balancing our budget in the face of declining enrollment, a low COLA and loss of COVID era fixed average daily attendance will be challenging for the foreseeable future. Budgets for 2026-27 and 2027-28 show substantial deficits that will need to be addressed in the least disruptive manner possible.

While it is hard to project three years into the future, 2026-27 shows significant deficit spending of over \$15 million dollars. This is primarily driven by declining enrollment and the loss of Covid Era Fixed ADA. Should the revenue outlook not improve or if expenses are not decreased, substantial deficit spending will occur. The District is projected to meet the 3% reserve requirement for all three years.

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Figure 6: Significant deficit spending is projected for 2026-27 and 2027-28.

Budget Unrestricted Summary			
	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3
Revenue	\$ 222,159,499	\$ 228,724,567	\$ 232,605,106
Expense	\$ 222,081,321	\$ 241,619,005	\$ 256,927,374
Net Increase (Decrease) in Fund Balance	\$ 78,178	\$ (12,894,439)	\$ (24,322,268)
Reserve for Economic Uncertainty (9789)	\$ 28,020,275	\$ 29,146,855	\$ 30,573,711
Committed for Continued District Operations in a Declining Enrollment Environment (9760)	\$ 52,263,144	\$ 38,242,136	\$ 12,493,012
Reserve Percentage After Committed	10%	10%	10%
3% Reserve Requirement Met (Yes or No)	Yes	Yes	Yes
10% District Reserve Requirement Met (Yes or No)	Yes	Yes	Yes
LCFF or Basic Aid	LCFF	LCFF	LCFF
This summary assumes that LCFF funding will increase via a funded COLA of 2.30% in 2025-26, 3.52% in 2026-27, and 3.63% in 2027-28. Actual COLAS for out years will likely change.			

Unpredictable Nature of Budgeting

Because there can be many unpredictable factors affecting revenues and expenditures, it is important to develop and utilize budget assumptions based on the best information available at the time financial reports are approved. The Budget, therefore, should be considered a “snapshot in time” of the financial plan of the District on the date it is approved. As the school year progresses, variables change and the budget will be updated by staff.

Conclusion

It is the recommendation of staff that NVUSD’s Budget for 2025-26, 2026-27, and 2027-28, be approved by the Board with a **positive certification**.

ANNUAL BUDGET REPORT:
July 1, 2025 Budget Adoption

Select applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: 2425 Jefferson Street, Napa, CA 94558
Date: May 28, 2025

Public Hearing:

Place: 2425 Jefferson Street, Napa, CA 94558
Date: June 12, 2025
Time: 7:00 P.M.

Adoption Date: June 26, 2025

Signed: Rosanna Mucetti
Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Rosanna Mucetti

Title: Superintendent

Contact person for additional information on the budget reports:

Name: Jenna Burrows
Title: Executive Director of Fiscal Services

Telephone: 707-253-3533
E-mail: jburrows@nvusd.org

Criteria and Standards Review Summary

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

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

Signed

Rosanna Mucetti

Date of Meeting: June 26, 2025

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name:

Rosanna Mucetti

Title:

Superintendent

For additional information on this certification, please contact:

Name: Jenna Burrows
Title: Executive Director of Fiscal Services
Telephone: 707-253-3533
E-mail: jburrows@nvusd.org

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

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (Includes Necessary Small School ADA)	14,967.99	14,967.99	15,200.88	15,027.87	15,027.87	15,027.87
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	14,967.99	14,967.99	15,200.88	15,027.87	15,027.87	15,027.87
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI	2.73					
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	2.73	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	14,970.72	14,967.99	15,200.88	15,027.87	15,027.87	15,027.87
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C, Charter School ADA)						

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

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

Description	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	210,844,446.00	12,532,772.00	223,177,218.00	214,209,927.00	12,531,504.00	226,741,431.00	1.6%
2) Federal Revenue		8100-8299	0.00	13,101,925.00	13,101,925.00	0.00	9,018,842.00	9,018,842.00	-31.2%
3) Other State Revenue		8300-8599	5,110,539.00	29,017,561.00	34,128,100.00	4,575,040.00	26,485,328.00	31,060,368.00	-9.0%
4) Other Local Revenue		8600-8799	6,886,394.00	5,264,905.00	11,951,299.00	3,374,532.00	2,594,372.00	5,968,904.00	-50.1%
5) TOTAL, REVENUES			222,441,379.00	59,917,183.00	282,358,562.00	222,159,499.00	50,630,046.00	272,789,545.00	-3.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	87,517,366.00	34,037,403.00	121,554,769.00	90,610,967.00	29,998,082.00	120,609,049.00	-0.8%
2) Classified Salaries		2000-2999	28,755,581.00	17,083,402.00	45,838,983.00	30,752,476.00	17,304,306.00	48,056,784.00	4.8%
3) Employee Benefits		3000-3999	34,517,488.00	23,629,622.00	58,347,110.00	36,936,267.00	25,315,628.00	62,251,895.00	6.7%
4) Books and Supplies		4000-4999	4,005,005.00	20,619,589.00	24,624,594.00	4,158,927.00	4,200,128.00	8,359,055.00	-66.1%
5) Services and Other Operating Expenditures		5000-5999	31,073,410.00	26,990,147.00	58,063,557.00	24,756,583.00	16,759,062.00	41,517,645.00	-28.5%
6) Capital Outlay		6000-6999	3,082,130.00	1,311,620.00	4,393,750.00	240,000.00	0.00	240,000.00	-94.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	20,832.00	0.00	20,832.00	0.00	0.00	0.00	-100.0%
7400-7499			(7,969,268.00)	6,971,804.00	(997,464.00)	(2,100,652.00)	1,949,455.00	(551,197.00)	-44.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	181,002,534.00	130,843,587.00	311,846,121.00	185,355,570.00	95,126,661.00	280,483,231.00	-10.1%
9) TOTAL, EXPENDITURES			41,438,945.00	(70,928,404.00)	(29,487,559.00)	36,802,929.00	(44,496,615.00)	(7,693,686.00)	-73.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,186,628.00	0.00	4,186,628.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(36,878,458.00)	36,878,458.00	0.00	(36,724,751.00)	36,724,751.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(41,065,086.00)	36,878,458.00	(4,186,628.00)	(36,724,751.00)	36,724,751.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance			373,759.00	(34,047,946.00)	(33,674,187.00)	78,178.00	(7,771,864.00)	(7,693,686.00)	-77.2%
a) As of July 1 - Unaudited		9791	80,052,156.00	43,398,940.00	123,451,096.00	80,425,915.00	9,120,994.00	89,546,909.00	-27.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)	80,052,156.00	43,398,940.00	123,451,096.00	80,425,915.00	9,120,994.00	89,546,909.00	-27.5%
d) Other Restatements	0.00	(230,000.00)	(230,000.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)	80,052,156.00	43,168,940.00	123,221,096.00	80,425,915.00	9,120,994.00	89,546,909.00	-27.3%
2) Ending Balance, June 30 (E + F1e)	80,425,915.00	9,120,994.00	89,546,909.00	80,504,093.00	1,348,130.00	81,853,223.00	-8.6%
Components of Ending Fund Balance							
a) Nonspendable							
Revolving Cash	88,700.00	0.00	88,700.00	88,700.00	0.00	88,700.00	0.0%
Stores	40,598.92	0.00	40,598.92	96,194.00	0.00	96,194.00	136.9%
Prepaid Items	35,764.00	0.00	35,764.00	35,764.00	0.00	35,764.00	0.0%
All Others	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	0.00	9,121,009.00	9,121,009.00	0.00	1,348,146.00	1,348,146.00	-85.2%
c) Committed							
Stabilization Arrangements	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments	48,689,165.00	0.00	48,689,165.00	52,263,144.00	0.00	52,263,144.00	7.3%
Continued Operations in a Declining Enrollment Environment							
Assigned			0.00			52,263,144.00	
Other Assignments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated							
Reserve for Economic Uncertainties	31,571,672.00	0.00	31,571,672.00	28,020,275.00	0.00	28,020,275.00	-11.2%
Unassigned/Unappropriated Amount	15.08	(15.00)	.08	16.00	(16.00)	0.00	-100.0%
G. ASSETS							
1) Cash							
a) in County Treasury	179,406,649.03	3,769,550.23	183,176,199.26				
1) Fair Value Adjustment to Cash in County Treasury	(7,753,619.69)	0.00	(7,753,619.69)				
b) in Banks	0.00	0.00	0.00				
c) in Revolving Cash Account	88,700.00	0.00	88,700.00				
d) with Fiscal Agent/Trustee	0.00	0.00	0.00				
e) Collections Awaiting Deposit	0.00	0.00	0.00				
2) Investments	0.00	0.00	0.00				
3) Accounts Receivable	118,541.51	507,625.51	626,167.02				
4) Due from Grantor Government	0.00	0.00	0.00				
5) Due from Other Funds	0.00	0.00	0.00				
6) Stores	40,598.92	0.00	40,598.92				

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Dif Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			171,900,869.77	4,277,175.74	176,178,045.51				
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	12,573,498.37	9,200.00	12,582,698.37				
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	672,611.00	672,611.00				
6) TOTAL, LIABILITIES			12,573,498.37	681,811.00	13,255,309.37				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			159,327,371.40	3,595,364.74	162,922,736.14				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	58,043,051.00	0.00	58,043,051.00	60,739,723.00	0.00	60,739,723.00	4.6%
Education Protection Account State Aid - Current Year		8012	3,040,176.00	0.00	3,040,176.00	3,005,574.00	0.00	3,005,574.00	-1.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	446,600.00	0.00	446,600.00	452,558.00	0.00	452,559.00	1.3%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	164,372,400.00	0.00	164,372,400.00	164,546,263.00	0.00	164,546,263.00	0.1%
Unsecured Roll Taxes		8042	6,690,000.00	0.00	6,690,000.00	6,687,493.00	0.00	6,687,493.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	2,904,200.00	0.00	2,904,200.00	4,192,286.00	0.00	4,192,286.00	44.4%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Education Revenue Augmentation Fund (ERAF)		8045	(22,286,142.00)	0.00	(22,286,142.00)	(22,804,147.00)	0.00	(22,804,147.00)	2.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment									
Subtotal, LCFF Sources			213,210,285.00	0.00	213,210,285.00	216,819,751.00	0.00	216,819,751.00	1.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,565,839.00)	0.00	(2,565,839.00)	(2,609,824.00)	0.00	(2,609,824.00)	1.7%
Property Taxes Transfers		8097	0.00	12,532,772.00	12,532,772.00	0.00	12,531,504.00	12,531,504.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			210,644,446.00	12,532,772.00	223,177,218.00	214,208,927.00	12,531,504.00	226,741,431.00	1.6%
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	4,018,115.00	4,018,115.00	0.00	4,019,383.00	4,019,383.00	0.0%
Special Education Discretionary Grants		8182	0.00	394,749.00	394,749.00	0.00	394,749.00	394,749.00	0.0%
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%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	2,651,807.00	2,651,807.00	0.00	1,675,237.00	1,675,237.00	-36.8%
Title I, Part A, Basic	3010	8290							
Title I, Part D, Local Delinquent Programs	3025	8290							
Title II, Part A, Supporting Effective Instruction	4035	8290		402,969.00	402,969.00		287,818.00	287,818.00	-29.6%
Title III, Immigrant Student Program	4201	8290		92,899.00	92,899.00		50,833.00	50,833.00	-45.3%
Title III, English Learner Program	4203	8290		795,048.00	795,048.00		432,664.00	432,664.00	-45.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Every Student Succeeds Act	3040, 3060, 3051, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	0.00	690,115.00	690,115.00	0.00	123,904.00	123,904.00	-82.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	4,116,223.00	4,116,223.00	0.00	2,094,254.00	2,094,254.00	-49.1%
TOTAL, FEDERAL REVENUE			0.00	13,101,925.00	13,101,925.00	0.00	9,018,842.00	9,018,842.00	-31.2%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		1,064,134.00	1,064,134.00		1,064,122.00	1,064,122.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	760,616.00	0.00	760,616.00	755,689.00	0.00	755,689.00	-0.6%
Lottery - Unrestricted and Instructional Materials		8560	2,985,805.00	1,281,864.00	4,267,669.00	2,953,568.00	1,281,863.00	4,235,431.00	-0.8%
Tax Relief Subventions									
Restricted Levies - Other		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes									
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		7,468,841.00	7,468,841.00		7,000,000.00	7,000,000.00	-6.3%
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, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		2,519,309.00	2,519,309.00		2,118,944.00	2,118,944.00	-15.9%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,364,118.00	16,693,433.00	18,047,551.00	865,763.00	15,020,399.00	15,886,182.00	-12.0%
TOTAL, OTHER STATE REVENUE			5,110,539.00	29,017,581.00	34,128,120.00	4,575,040.00	26,485,328.00	31,060,368.00	-9.0%

Description	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE							
Other Local Revenue							
County and District Taxes							
Other Restricted Levies							
Secured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes							
Parcel Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non- LCFF Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales							
Sale of Equipment/Supplies	2,026.00	0.00	2,026.00	0.00	0.00	0.00	-100.0%
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	546,080.00	0.00	546,080.00	435,820.00	0.00	435,820.00	-20.2%
Interest	3,000,000.00	0.00	3,000,000.00	2,500,000.00	0.00	2,500,000.00	-16.7%
Net Increase (Decrease) in the Fair Value of Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts							
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	97,978.00	1,554,508.00	1,652,486.00	0.00	560,000.00	560,000.00	-66.1%
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	1,152.00	0.00	1,152.00	0.00	0.00	0.00	-100.0%
Other Local Revenue							
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue	3,039,168.00	3,710,397.00	6,749,565.00	438,712.00	2,034,372.00	2,473,084.00	-63.4%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
			0.00	0.00	0.00	0.00	0.00	0.00	
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers	6500	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From Districts or Charter Schools	6500	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs									
ROC/P Transfers									
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	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			6,666,394.00	5,264,905.00	11,951,299.00	3,374,532.00	2,594,372.00	5,968,904.00	-50.1%
TOTAL, REVENUES			222,441,379.00	59,917,183.00	282,358,562.00	222,159,499.00	50,630,046.00	272,789,545.00	-3.4%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	72,265,463.00	24,190,001.00	96,455,464.00	74,646,328.00	21,623,718.00	96,270,046.00	-0.2%
Certificated Pupil Support Salaries		1200	4,573,481.00	5,014,406.00	9,587,887.00	4,577,287.00	4,961,310.00	9,538,597.00	-0.5%
Certificated Supervisors' and Administrators' Salaries		1300	9,245,983.00	2,636,882.00	11,882,865.00	10,089,474.00	1,843,473.00	11,932,947.00	0.4%
Other Certificated Salaries		1900	1,432,429.00	2,196,114.00	3,628,543.00	1,297,878.00	1,569,581.00	2,867,459.00	-21.0%
TOTAL, CERTIFICATED SALARIES			87,517,356.00	34,037,403.00	121,554,759.00	90,610,967.00	29,998,082.00	120,609,049.00	-0.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,845,868.00	9,097,702.00	10,943,571.00	2,000,820.00	8,820,605.00	10,821,425.00	-1.1%
Classified Support Salaries		2200	13,888,208.00	5,934,270.00	19,822,478.00	15,063,739.00	6,208,008.00	21,271,748.00	7.3%
Classified Supervisors' and Administrators' Salaries		2300	2,755,860.00	1,029,045.00	3,784,905.00	2,776,234.00	1,411,018.00	4,187,252.00	10.9%
Clerical, Technical and Office Salaries		2400	9,712,865.00	754,309.00	10,467,174.00	10,324,350.00	803,083.00	11,127,443.00	6.3%
Other Classified Salaries		2900	552,989.00	268,076.00	821,065.00	587,335.00	61,561.00	648,916.00	-21.0%
TOTAL, CLASSIFIED SALARIES			28,755,861.00	17,063,402.00	45,839,983.00	30,752,478.00	17,304,306.00	48,056,784.00	4.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	15,873,174.00	14,541,232.00	30,514,406.00	17,231,541.00	15,799,055.00	33,030,596.00	8.2%
PERS		3201-3202	7,242,817.00	4,642,287.00	11,885,104.00	8,072,370.00	4,755,879.00	12,828,349.00	7.9%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OASDI/Medicare/Alternative		3301-3302	3,365,833.00	1,793,839.00	5,160,672.00	3,505,666.00	1,733,454.00	5,239,120.00	1.5%
Health and Welfare Benefits		3401-3402	4,412,142.00	1,628,529.00	6,040,671.00	4,803,255.00	1,870,501.00	6,673,756.00	10.5%
Unemployment Insurance		3501-3502	55,102.00	23,808.00	78,910.00	57,469.00	22,567.00	80,036.00	1.4%
Workers' Compensation		3601-3602	1,814,416.00	762,072.00	2,576,488.00	1,892,140.00	731,720.00	2,623,860.00	1.8%
OPEB, Allocated		3701-3702	1,025,716.00	234,659.00	1,260,375.00	844,283.00	237,329.00	1,081,612.00	-14.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	627,288.00	203,196.00	830,484.00	529,543.00	165,023.00	694,566.00	-16.4%
TOTAL EMPLOYEE BENEFITS			34,517,488.00	23,829,622.00	58,347,110.00	36,936,267.00	25,315,628.00	62,251,895.00	6.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	66,213.00	3,721,331.00	3,789,544.00	45,605.00	1,273,739.00	1,319,544.00	-65.2%
Books and Other Reference Materials		4200	160,779.00	594,106.00	754,885.00	82,257.00	67,820.00	190,077.00	-80.1%
Materials and Supplies		4300	3,200,296.00	15,458,420.00	18,658,716.00	3,879,720.00	2,838,747.00	6,718,467.00	-64.0%
Noncapitalized Equipment		4400	575,717.00	654,550.00	1,230,267.00	151,145.00	19,822.00	170,967.00	-86.1%
Food		4700	0.00	191,182.00	191,182.00	0.00	0.00	0.00	-100.0%
TOTAL BOOKS AND SUPPLIES			4,005,005.00	20,619,589.00	24,624,594.00	4,158,927.00	4,200,128.00	8,359,055.00	-66.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,536,692.00	14,850,827.00	16,387,519.00	771,665.00	12,470,885.00	13,242,550.00	-19.2%
Travel and Conferences		5200	520,371.00	750,671.00	1,271,042.00	427,462.00	272,091.00	699,543.00	-45.0%
Dues and Memberships		5300	113,611.00	40,581.00	154,192.00	65,312.00	11,150.00	76,462.00	-50.4%
Insurance		5400 - 5450	3,212,057.00	2,962.00	3,214,919.00	3,827,668.00	430.00	3,828,098.00	19.1%
Operations and Housekeeping Services		5500	7,461,540.00	125,000.00	7,586,540.00	7,270,000.00	100,500.00	7,370,500.00	-2.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	834,608.00	1,080,971.00	1,915,579.00	461,791.00	421,040.00	902,831.00	-52.9%
Transfers of Direct Costs		5710	74,590.00	(74,590.00)	0.00	137,560.00	(137,560.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	14,475.00	4,324.00	18,797.00	7,123.00	4,324.00	11,447.00	-39.1%
Professional/Consulting Services and Operating Expenditures		5800	16,617,928.00	10,200,136.00	26,818,064.00	11,032,752.00	3,608,798.00	14,641,550.00	-45.4%
Communications		5900	687,540.00	9,365.00	696,905.00	737,230.00	7,494.00	744,664.00	6.9%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			31,073,410.00	26,990,147.00	58,063,557.00	24,758,583.00	16,759,062.00	41,517,645.00	-28.5%
CAPITAL OUTLAY									
Land		6100	0.00	60,000.00	60,000.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	170,005.00	0.00	170,005.00	50,000.00	0.00	50,000.00	-70.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment	6400		2,912,125.00	786,620.00	3,698,745.00	190,000.00	0.00	190,000.00	-94.9%
Equipment Replacement	6500		0.00	465,000.00	465,000.00	0.00	0.00	0.00	-100.0%
Lease Assets	6600		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,082,130.00	1,311,620.00	4,393,750.00	240,000.00	0.00	240,000.00	-84.5%
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	12,200.00	0.00	12,200.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	8,632.00	0.00	8,632.00	0.00	0.00	0.00	-100.0%
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 Appointments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Appointments									
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 Appointments									
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			20,832.00	0.00	20,832.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs		7310	(6,971,804.00)	6,971,804.00	0.00	(1,549,455.00)	1,549,455.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(997,464.00)	0.00	(997,464.00)	(551,197.00)	0.00	(551,197.00)	-44.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(7,969,268.00)	6,971,804.00	(997,464.00)	(2,100,652.00)	1,549,455.00	(551,197.00)	-44.7%
TOTAL EXPENDITURES			181,002,534.00	130,843,587.00	311,846,121.00	185,356,570.00	95,126,651.00	280,483,221.00	-10.1%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	4,186,628.00	0.00	4,186,628.00	0.00	0.00	0.00	-100.0%
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			4,186,628.00	0.00	4,186,628.00	0.00	0.00	0.00	-100.0%
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									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(36,878,458.00)	36,878,458.00	0.00	(36,724,751.00)	36,724,751.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			(36,878,458.00)	36,878,458.00	0.00	(36,724,751.00)	36,724,751.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+c-d+e)			(41,065,086.00)	36,878,458.00	(4,186,628.00)	(36,724,751.00)	36,724,751.00	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	210,644,446.00	12,532,772.00	223,177,218.00	214,209,927.00	12,531,504.00	226,741,431.00	1.6%
2) Federal Revenue		8100-8299	0.00	13,101,925.00	13,101,925.00	0.00	9,018,842.00	9,018,842.00	-31.2%
3) Other State Revenue		8300-8599	5,110,539.00	29,017,581.00	34,128,120.00	4,575,040.00	26,485,328.00	31,060,368.00	-9.0%
4) Other Local Revenue		8600-8799	6,686,394.00	5,264,905.00	11,951,299.00	3,374,532.00	2,594,372.00	5,968,904.00	-50.1%
5) TOTAL REVENUES			222,441,379.00	59,917,183.00	282,358,562.00	222,159,499.00	50,630,046.00	272,789,545.00	-3.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		96,542,013.00	81,027,688.00	177,569,701.00	101,566,789.00	62,942,960.00	164,509,769.00	-7.4%
2) Instruction - Related Services	2000-2999		22,708,728.00	13,606,561.00	36,315,289.00	21,426,350.00	9,196,196.00	30,622,546.00	-15.7%
3) Pupil Services	3000-3999		15,938,370.00	13,822,837.00	29,761,207.00	13,164,517.00	10,635,739.00	23,800,256.00	-20.0%
4) Ancillary Services	4000-4999		2,558,690.00	418,067.00	2,976,757.00	2,252,490.00	(124,562.00)	2,127,928.00	-28.5%
5) Community Services	5000-5999		375,734.00	2,525,189.00	2,900,923.00	24,554.00	1,550,639.00	1,575,193.00	-45.7%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		20,115,218.00	7,382,956.00	27,498,174.00	24,159,947.00	1,773,474.00	25,933,421.00	-6.7%
8) Plant Services	8000-8999		22,742,949.00	12,060,289.00	34,803,238.00	22,761,923.00	9,152,195.00	31,914,118.00	-8.3%
9) Other Outgo	9000-9999	Except 7600-7699	20,832.00	0.00	20,832.00	0.00	0.00	0.00	-100.0%
10) TOTAL EXPENDITURES			181,002,534.00	130,843,587.00	311,846,121.00	185,356,570.00	95,126,661.00	280,483,231.00	-10.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			41,438,845.00	(70,926,404.00)	(29,487,559.00)	36,802,929.00	(44,496,615.00)	(7,693,686.00)	-73.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,186,628.00	0.00	4,186,628.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(36,878,458.00)	36,878,458.00	0.00	(36,724,751.00)	36,724,751.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(41,065,086.00)	36,878,458.00	(4,186,628.00)	(36,724,751.00)	36,724,751.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			373,759.00	(34,047,946.00)	(33,674,187.00)	78,178.00	(7,771,864.00)	(7,693,686.00)	-77.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance			80,052,156.00	43,398,940.00	123,451,096.00	80,425,915.00	9,120,984.00	89,546,909.00	-27.5%
a) As of July 1 - Unaudited		8791							

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)			80,052,156.00	43,398,940.00	123,451,096.00	80,425,915.00	9,120,994.00	89,546,909.00	-27.5%
d) Other Restatements		9795	0.00	(230,000.00)	(230,000.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			80,052,156.00	43,168,940.00	123,221,096.00	80,425,915.00	9,120,994.00	89,546,909.00	-27.3%
2) Ending Balance, June 30 (E + F1e)			80,425,915.00	9,120,994.00	89,546,909.00	80,504,093.00	1,349,130.00	81,853,223.00	-8.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	88,700.00	0.00	88,700.00	88,700.00	0.00	88,700.00	0.0%
Stores		9712	40,598.92	0.00	40,598.92	96,194.00	0.00	95,194.00	136.9%
Prepaid Items		9713	35,764.00	0.00	35,764.00	35,764.00	0.00	35,764.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	9,121,009.00	9,121,009.00	0.00	1,349,146.00	1,349,146.00	-85.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	48,689,165.00	0.00	48,689,165.00	52,263,144.00	0.00	52,263,144.00	7.3%
Continued Operations in a Declining Enrollment Environment	0000	9760			0.00	52,263,144.00		52,263,144.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	31,571,672.00	0.00	31,571,672.00	28,020,275.00	0.00	28,020,275.00	-11.2%
Unassigned/Unappropriated Amount		9790	15.08	(15.00)	.08	16.00	(16.00)	0.00	-100.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
2800	Expanded Learning Opportunities Program	2,629,620.00	539,620.00
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	7.00	7.00
3410	Department of Rehab. Workability II, Transition Partnership	3.00	3.00
6211	Literacy Coaches and Reading Specialists Grant Program	145,389.00	0.00
6300	Lottery: Instructional Materials	1.00	1.00
6383	Golden State Pathways Program	525,000.00	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	165,396.00	113,324.00
7085	Learning Communities for School Success Program	299,011.00	0.00
7339	Dual Enrollment Opportunities	44,033.00	0.00
7399	LCFF Equity Multiplier	191,687.00	0.00
7415	Classified School Employee Summer Assistance Program	662,387.00	662,387.00
7435	Learning Recovery Emergency Block Grant	4,424,671.00	0.00
9010	Other Restricted Local	33,804.00	33,804.00
Total, Restricted Balance		9,121,009.00	1,349,145.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCOFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	334,369.00	296,022.00	-11.5%
3) Other State Revenue		8300-8599	3,085,557.00	3,137,514.00	1.7%
4) Other Local Revenue		8600-8799	459,610.00	277,882.00	-39.5%
5) TOTAL, REVENUES			3,879,556.00	3,711,418.00	-4.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,825,982.00	1,320,045.00	-18.8%
2) Classified Salaries		2000-2999	1,040,894.00	1,000,613.00	-3.9%
3) Employee Benefits		3000-3999	800,860.00	751,882.00	-6.1%
4) Books and Supplies		4000-4999	281,544.00	104,737.00	-62.8%
5) Services and Other Operating Expenditures		5000-5999	646,440.00	373,157.00	-42.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	196,699.00	160,984.00	-18.2%
9) TOTAL, EXPENDITURES			4,592,419.00	3,711,418.00	-19.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(712,863.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions					
a) 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)			(712,863.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	712,863.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			712,863.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			712,863.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
0.00					
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					
0.00					
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					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	372,583.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	(20,879.10)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			351,704.85		
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)			351,704.85		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	334,389.00	296,022.00	-11.5%
TOTAL, FEDERAL REVENUE			334,389.00	296,022.00	-11.5%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	3,085,557.00	3,137,514.00	1.7%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,085,557.00	3,137,514.00	1.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,668.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	56,759.00	40,000.00	-29.5%
Interagency Services		8677	355,326.00	237,682.00	-33.1%
Other Local Revenue					
All Other Local Revenue		8699	42,857.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			459,610.00	277,882.00	-39.5%
TOTAL, REVENUES			3,879,556.00	3,711,418.00	-4.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,008,533.00	697,909.00	-30.8%
Certificated Pupil Support Salaries		1200	129,728.00	133,488.00	2.9%
Certificated Supervisors' and Administrators' Salaries		1300	487,721.00	488,648.00	0.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,625,982.00	1,320,045.00	-18.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	98,653.00	85,925.00	-12.9%
Classified Support Salaries		2200	237,814.00	205,369.00	-13.6%
Classified Supervisors' and Administrators' Salaries		2300	92,040.00	92,040.00	0.0%
Clerical, Technical and Office Salaries		2400	612,387.00	617,278.00	0.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,040,894.00	1,000,613.00	-3.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	288,279.00	249,148.00	-13.6%
PERS		3201-3202	266,779.00	269,571.00	1.0%
OASDI/Medicare/Alternative		3301-3302	100,532.00	90,578.00	-9.9%
Health and Welfare Benefits		3401-3402	76,775.00	78,340.00	2.0%
Unemployment Insurance		3501-3502	1,296.00	1,110.00	-14.4%
Workers' Compensation		3601-3602	41,377.00	36,166.00	-12.6%
OPEB, Allocated		3701-3702	10,762.00	10,488.00	-2.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	15,070.00	16,501.00	9.5%
TOTAL, EMPLOYEE BENEFITS			800,860.00	751,882.00	-6.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	5,076.00	4,000.00	-21.2%
Books and Other Reference Materials		4200	17,667.00	6,963.00	-60.6%
Materials and Supplies		4300	196,201.00	54,414.00	-72.3%
Noncapitalized Equipment		4400	62,600.00	39,360.00	-37.1%
TOTAL, BOOKS AND SUPPLIES			281,544.00	104,737.00	-62.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	6,727.00	6,700.00	-0.4%
Travel and Conferences		5200	23,990.00	22,249.00	-7.3%
Dues and Memberships		5300	2,200.00	2,200.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,730.00	9,066.00	3.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	225.00	250.00	11.1%
Professional/Consulting Services and Operating Expenditures		5800	597,116.00	325,267.00	-45.5%
Communications		5900	7,452.00	7,425.00	-0.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			646,440.00	373,157.00	-42.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	196,699.00	160,984.00	-18.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			196,699.00	160,984.00	-18.2%
TOTAL, EXPENDITURES			4,592,419.00	3,711,418.00	-19.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCOFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	334,389.00	296,022.00	-11.5%
3) Other State Revenue		8300-8599	3,085,557.00	3,137,514.00	1.7%
4) Other Local Revenue		8600-8799	459,610.00	277,882.00	-39.5%
5) TOTAL, REVENUES			3,879,556.00	3,711,418.00	-4.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,804,453.00	1,215,869.00	-32.6%
2) Instruction - Related Services	2000-2999		2,094,346.00	1,875,600.00	-10.4%
3) Pupil Services	3000-3999		340,605.00	352,844.00	3.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		79,085.00	26,631.00	-66.3%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		196,699.00	160,984.00	-18.2%
8) Plant Services	8000-8999		77,221.00	79,490.00	2.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,592,419.00	3,711,418.00	-19.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(712,863.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(712,863.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	712,863.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			712,863.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			712,863.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,507,325.00	5,843,519.00	6.1%
3) Other State Revenue		8300-8599	5,618,201.00	4,887,428.00	-13.0%
4) Other Local Revenue		8600-8799	216,420.00	17,100.00	-92.1%
5) TOTAL, REVENUES			11,341,946.00	10,748,047.00	-5.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,156,003.00	3,756,304.00	19.0%
3) Employee Benefits		3000-3999	1,248,171.00	1,536,464.00	23.1%
4) Books and Supplies		4000-4999	16,000,706.00	5,162,889.00	-67.7%
5) Services and Other Operating Expenditures		5000-5999	303,106.00	170,003.00	-43.9%
6) Capital Outlay		6000-6999	27,900.00	296,558.00	962.9%
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	800,765.00	390,213.00	-51.3%
9) TOTAL, EXPENDITURES			21,536,651.00	11,312,431.00	-47.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,194,705.00)	(564,384.00)	-94.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,194,705.00)	(564,384.00)	-94.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,006,214.00	811,509.00	-92.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,006,214.00	811,509.00	-92.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,006,214.00	811,509.00	-92.6%
2) Ending Balance, June 30 (E + F1e)			811,509.00	247,125.00	-69.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	120.00	0.00	-100.0%
Stores		9712	215,610.28	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	595,778.72	247,125.00	-58.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	10,861,081.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	(300,238.73)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	120.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
a) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1.07		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	215,610.28		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			10,776,574.05		
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	(334.73)		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			(334.73)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			10,776,908.78		
FEDERAL REVENUE					
Child Nutrition Programs		8220	5,507,325.00	5,843,519.00	6.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,507,325.00	5,843,519.00	6.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	5,618,201.00	4,887,428.00	-13.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,618,201.00	4,887,428.00	-13.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	22,589.00	17,100.00	-24.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	160,849.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	32,982.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			216,420.00	17,100.00	-92.1%
TOTAL, REVENUES			11,341,946.00	10,748,047.00	-5.2%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,567,830.00	3,069,576.00	19.5%
Classified Supervisors' and Administrators' Salaries		2300	395,489.00	418,320.00	5.8%
Clerical, Technical and Office Salaries		2400	192,684.00	248,408.00	28.9%
Other Classified Salaries		2900	0.00	20,000.00	New

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			3,156,003.00	3,756,304.00	19.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	779,617.00	1,004,326.00	28.8%
OASDI/Medicare/Alternative		3301-3302	237,165.00	282,713.00	19.2%
Health and Welfare Benefits		3401-3402	147,486.00	153,966.00	4.4%
Unemployment Insurance		3501-3502	1,551.00	1,848.00	19.1%
Workers' Compensation		3601-3602	49,278.00	58,631.00	19.0%
OPEB, Allocated		3701-3702	16,561.00	20,130.00	21.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	16,513.00	14,850.00	-10.1%
TOTAL, EMPLOYEE BENEFITS			1,248,171.00	1,536,464.00	23.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	693,127.00	617,000.00	-11.0%
Noncapitalized Equipment		4400	27,266.00	20,000.00	-26.6%
Food		4700	15,260,313.00	4,525,889.00	-70.4%
TOTAL, BOOKS AND SUPPLIES			16,000,706.00	5,162,889.00	-67.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	63,500.00	0.00	-100.0%
Travel and Conferences		5200	29,850.00	24,900.00	-16.6%
Dues and Memberships		5300	1,000.00	800.00	-20.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	57,136.00	31,000.00	-45.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(19,022.00)	(11,697.00)	-38.5%
Professional/Consulting Services and Operating Expenditures		5800	170,642.00	125,000.00	-26.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			303,106.00	170,003.00	-43.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	27,900.00	296,558.00	962.9%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			27,900.00	296,558.00	962.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	800,765.00	390,213.00	-51.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			800,765.00	390,213.00	-51.3%
TOTAL, EXPENDITURES			21,536,651.00	11,312,431.00	-47.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7689	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,507,325.00	5,843,519.00	6.1%
3) Other State Revenue		8300-8599	5,618,201.00	4,887,428.00	-13.0%
4) Other Local Revenue		8600-8799	216,420.00	17,100.00	-92.1%
5) TOTAL, REVENUES			11,341,946.00	10,748,047.00	-5.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		20,700,822.00	10,882,754.00	-47.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		800,765.00	390,213.00	-51.3%
8) Plant Services	8000-8999		35,064.00	39,464.00	12.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			21,536,651.00	11,312,431.00	-47.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(10,194,705.00)	(564,384.00)	-94.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions					
		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,194,705.00)	(564,384.00)	-94.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,006,214.00	811,509.00	-92.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,006,214.00	811,509.00	-92.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,006,214.00	811,509.00	-92.6%
2) Ending Balance, June 30 (E + F1e)					
			811,509.00	247,125.00	-69.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	120.00	0.00	-100.0%
Stores		9712	215,610.28	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	585,778.72	247,125.00	-58.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	27.72	246,455.00
5330	Child Nutrition: Summer Food Service Program Operations	595,751.00	670.00
Total, Restricted Balance		595,778.72	247,125.00

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	7,888.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	349,746.00	0.00	-100.0%
5) TOTAL, REVENUES			357,634.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	7,888.00	0.00	-100.0%
4) Books and Supplies		4000-4999	226,706.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	966,456.00	0.00	-100.0%
6) Capital Outlay		6000-6999	14,928,974.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,130,024.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(15,772,390.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,772,390.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,937,441.00	165,051.00	-99.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,937,441.00	165,051.00	-99.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,937,441.00	165,051.00	-99.0%
2) Ending Balance, June 30 (E + F1e)			165,051.00	165,051.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	165,051.00	165,051.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,764,106.65		
1) Fair Value Adjustment to Cash in County Treasury		9111	(545,218.53)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			7,218,888.12		
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	153,705.39		
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			153,705.39		
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)			7,065,182.73		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	7,888.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			7,888.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	349,746.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			349,746.00	0.00	-100.0%
TOTAL, REVENUES			357,634.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	7,888.00	0.00	-100.0%
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			7,888.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	226,706.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			226,706.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,100.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	963,356.00	0.00	-100.0%
Communications		5900	1,000.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			966,456.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	1,414,689.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	13,426,212.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	88,073.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			14,928,974.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			16,130,024.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,888.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	349,746.00	0.00	-100.0%
5) TOTAL, REVENUES			357,634.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		16,130,024.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			16,130,024.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(15,772,390.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,772,390.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,937,441.00	165,051.00	-99.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,937,441.00	165,051.00	-99.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,937,441.00	165,051.00	-99.0%
2) Ending Balance, June 30 (E + F1e)			165,051.00	165,051.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	165,051.00	165,051.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	165,051.00	165,051.00
Total, Restricted Balance		165,051.00	165,051.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCOFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,197,117.00	0.00	-100.0%
5) TOTAL, REVENUES			3,197,117.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	43,263.00	0.00	-100.0%
2) Classified Salaries		2000-2999	9,193.00	0.00	-100.0%
3) Employee Benefits		3000-3999	10,708.00	0.00	-100.0%
4) Books and Supplies		4000-4999	7,569.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	64,360.00	0.00	-100.0%
6) Capital Outlay		6000-6999	7,272,793.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,407,906.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,210,789.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In					
		8900-8929	0.00	0.00	0.0%
b) Transfers Out					
		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources					
		8930-8979	0.00	0.00	0.0%
b) Uses					
		7630-7699	0.00	0.00	0.0%
3) Contributions					
		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES					
			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,210,789.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	6,928,371.00	2,717,582.00	-60.8%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			6,928,371.00	2,717,582.00	-60.8%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			6,928,371.00	2,717,582.00	-60.8%
2) Ending Balance, June 30 (E + F1e)					
			2,717,582.00	2,717,582.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	2,717,582.00	2,717,582.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury					
		9110	8,377,379.50		
1) Fair Value Adjustment to Cash in County Treasury					
		9111	(380,448.21)		
b) in Banks					
		9120	0.00		
c) in Revolving Cash Account					
		9130	0.00		
d) with Fiscal Agent/Trustee					
		9135	0.00		
e) Collections Awaiting Deposit					
		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			7,996,931.29		
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	10,130.00		
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			10,130.00		
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)			7,986,801.29		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	197,117.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	3,000,000.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,197,117.00	0.00	-100.0%
TOTAL, REVENUES			3,197,117.00	0.00	-100.0%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	43,263.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			43,263.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	9,193.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	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			9,193.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	8,262.00	0.00	-100.0%
PERS		3201-3202	271.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	1,333.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	26.00	0.00	-100.0%
Workers' Compensation		3601-3602	816.00	0.00	-100.0%
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			10,708.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,569.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,569.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	62,880.00	0.00	-100.0%
Communications		5900	1,500.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			64,380.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	276,991.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	6,995,802.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,272,793.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,407,906.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,197,117.00	0.00	-100.0%
5) TOTAL, REVENUES			3,197,117.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		85,092.00	0.00	-100.0%
8) Plant Services	8000-8999		7,322,814.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,407,906.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(4,210,789.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,210,789.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,928,371.00	2,717,582.00	-60.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,928,371.00	2,717,582.00	-60.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,928,371.00	2,717,582.00	-60.8%
2) Ending Balance, June 30 (E + F1e)			2,717,582.00	2,717,582.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,717,582.00	2,717,582.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	2,717,582.00	2,717,582.00
Total, Restricted Balance		2,717,582.00	2,717,582.00

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	255,897.00	0.00	-100.0%
5) TOTAL, REVENUES			255,897.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	24,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	9,591,084.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,615,084.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,359,187.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,359,187.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,515,372.00	1,156,185.00	-89.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,515,372.00	1,156,185.00	-89.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,515,372.00	1,156,185.00	-89.0%
2) Ending Balance, June 30 (E + F1e)			1,156,185.00	1,156,185.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,156,185.00	1,156,185.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,208,999.28		
1) Fair Value Adjustment to Cash in County Treasury		9111	(334,162.54)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,874,836.74		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			2,874,836.74		
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		8597	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	255,897.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			255,897.00	0.00	-100.0%
TOTAL, REVENUES			255,897.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	24,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,000.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	310,056.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	9,281,028.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			9,591,084.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,615,084.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8985	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) 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	255,897.00	0.00	-100.0%
5) TOTAL, REVENUES			255,897.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		9,615,084.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,615,084.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(9,359,187.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,359,187.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,515,372.00	1,156,185.00	-89.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,515,372.00	1,156,185.00	-89.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,515,372.00	1,156,185.00	-89.0%
2) Ending Balance, June 30 (E + F1e)			1,156,185.00	1,156,185.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,156,185.00	1,156,185.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
7710	State School Facilities Projects	1,156,185.00	1,156,185.00
Total, Restricted Balance		1,156,185.00	1,156,185.00

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	1,773,325.00	0.00	-100.0%
5) TOTAL, REVENUES			1,773,325.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	540,419.00	0.00	-100.0%
6) Capital Outlay		6000-6999	36,974,030.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			37,514,449.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(35,741,124.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,186,628.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,186,628.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(30,554,496.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	54,418,414.00	23,863,918.00	-56.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			54,418,414.00	23,863,918.00	-56.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			54,418,414.00	23,863,918.00	-56.1%
2) Ending Balance, June 30 (E + F1e)			23,863,918.00	23,863,918.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	22,425,009.00	22,425,009.00	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	1,438,909.00	1,438,909.00	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	49,349,079.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	(472,825.44)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			48,876,254.01		
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	18,462.50		
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			18,462.50		
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)			48,857,791.51		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	58,110.00	0.00	-100.0%
Interest		8660	1,111,549.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	603,666.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,773,325.00	0.00	-100.0%
TOTAL, REVENUES			1,773,325.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,000.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	527,919.00	0.00	-100.0%
Communications		5900	500.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			540,419.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	13,737,300.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	23,229,605.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	7,125.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			36,974,030.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			37,514,449.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	4,186,628.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,186,628.00	0.00	-100.0%
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		7618	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	1,000,000.00	0.00	-100.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			1,000,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			5,186,628.00	0.00	-100.0%

Description	Function 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	1,773,325.00	0.00	-100.0%
5) TOTAL, REVENUES			1,773,325.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		37,514,449.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			37,514,449.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(35,741,124.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,186,628.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,186,628.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(30,554,496.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	54,418,414.00	23,863,918.00	-56.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			54,418,414.00	23,863,918.00	-56.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			54,418,414.00	23,863,918.00	-56.1%
2) Ending Balance, June 30 (E + F1e)			23,863,918.00	23,863,918.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	22,425,009.00	22,425,009.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,438,909.00	1,438,909.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
6230	California Clean Energy Jobs Act	51,157.00	51,157.00
9010	Other Restricted Local	22,373,852.00	22,373,852.00
Total, Restricted Balance		22,425,009.00	22,425,009.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,371,850.62	28,371,850.62	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,371,850.62	28,371,850.62	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,371,850.62	28,371,850.62	0.0%
2) Ending Balance, June 30 (E + F1e)			28,371,850.62	28,371,850.62	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	28,371,850.62	28,371,850.62	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9840	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,371,850.62	28,371,850.62	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,371,850.62	28,371,850.62	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,371,850.62	28,371,850.62	0.0%
2) Ending Balance, June 30 (E + F1e)			28,371,850.62	28,371,850.62	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	28,371,850.62	28,371,850.62	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	28,371,850.62	28,371,850.62
Total, Restricted Balance		28,371,850.62	28,371,850.62

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,618,188.00	1,618,188.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,618,188.00	1,618,188.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,618,188.00	1,618,188.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			1,618,188.00	1,618,188.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	1,618,188.00	1,618,188.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	738,357.02		
1) Fair Value Adjustment to Cash in County Treasury		9111	(38,034.51)		
b) In Banks		9120	912,611.74		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			1,612,934.25		
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) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			1,612,934.25		
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	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					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) 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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions					
		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,618,188.00	1,618,188.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,618,188.00	1,618,188.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
a) Adjusted Beginning Net Position (F1c + F1d)			1,618,188.00	1,618,188.00	0.0%
2) Ending Net Position, June 30 (E + F1e)					
Components of Ending Net Position					
a) Net Investment In Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	1,618,188.00	1,618,188.00	0.0%
c) Unrestricted Net Position		9799	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	1,618,188.00	1,618,188.00
Total, Restricted Net Position		1,618,188.00	1,618,188.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCOFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	71,185.00	71,185.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			71,185.00	71,185.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			71,185.00	71,185.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			71,185.00	71,185.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	71,185.00	71,185.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	433.15		
1) Fair Value Adjustment to Cash in County Treasury		9111	(20.72)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	70,779.65		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		9400			
11) TOTAL, ASSETS			71,192.08		
H. DEFERRED OUTFLOWS OF RESOURCES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			71,192.08		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8918	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
(a + c - d + e)					

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCOFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	71,185.00	71,185.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			71,185.00	71,185.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			71,185.00	71,185.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			71,185.00	71,185.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	71,185.00	71,185.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,014,332.00	1,014,332.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,014,332.00	1,014,332.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,014,332.00	1,014,332.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			1,014,332.00	1,014,332.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	999,023.00	999,023.00	0.0%
c) Unrestricted Net Position		9790	15,309.00	15,309.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	1,000,531.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work In Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			1,000,531.90		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			1,000,531.90		
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8918	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions					
		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,014,332.00	1,014,332.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,014,332.00	1,014,332.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,014,332.00	1,014,332.00	0.0%
2) Ending Net Position, June 30 (E + F1e)					
Components of Ending Net Position					
a) Net Investment in Capital Assets		9798	0.00	0.00	0.0%
b) Restricted Net Position		9797	999,023.00	999,023.00	0.0%
c) Unrestricted Net Position		9790	15,309.00	15,309.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	999,023.00	999,023.00
Total, Restricted Net Position		999,023.00	999,023.00

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)
(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	214,209,927.00	3.44%	221,575,226.00	1.78%	225,517,012.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	4,575,040.00	-16.52%	3,819,351.00	0.00%	3,819,351.00
4. Other Local Revenues	8600-8799	3,374,532.00	-1.32%	3,329,989.50	-1.84%	3,268,743.02
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	(36,724,751.00)	7.90%	(39,625,368.73)	10.54%	(43,801,291.92)
6. Total (Sum lines A1 thru A5c)		185,434,748.00	1.98%	189,099,197.77	-0.16%	188,803,814.10
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				90,610,967.00		96,120,113.79
b. Step & Column Adjustment				1,812,219.34		1,922,402.27
c. Cost-of-Living Adjustment				3,696,927.45		3,921,700.64
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	90,610,967.00	6.08%	96,120,113.79	6.08%	101,964,216.70
2. Classified Salaries						
a. Base Salaries				30,752,478.00		32,622,228.67
b. Step & Column Adjustment				615,049.56		652,444.58
c. Cost-of-Living Adjustment				1,254,701.11		1,330,986.92
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	30,752,478.00	6.08%	32,622,228.67	6.08%	34,605,660.17
3. Employee Benefits	3000-3999	36,936,267.00	5.23%	38,868,115.32	6.05%	41,219,455.81
4. Books and Supplies	4000-4999	4,158,927.00	50.79%	6,271,218.04	2.76%	6,444,303.66
5. Services and Other Operating Expenditures	5000-5999	24,758,583.00	14.80%	28,423,157.76	2.75%	29,203,643.11
6. Capital Outlay	6000-6999	240,000.00	0.00%	240,000.00	0.00%	240,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,100,652.00)	-73.76%	(551,197.00)	0.00%	(551,197.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		185,356,570.00	8.98%	201,993,636.58	5.51%	213,126,082.45

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		78,178.00		(12,894,438.81)		(24,322,268.35)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)						
		80,425,915.00		80,504,093.00		67,609,654.19
2. Ending Fund Balance (Sum lines C and D1)						
		80,504,093.00		67,609,654.19		43,287,385.84
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	220,658.00		220,658.00		220,658.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	52,263,144.00		38,242,136.19		12,493,012.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	28,020,275.00		29,146,855.00		30,573,710.84
2. Unassigned/Unappropriated	9790	16.00		5.00		5.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		80,504,093.00		67,609,654.19		43,287,385.84
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	28,020,275.00		29,146,855.00		30,573,710.84
c. Unassigned/Unappropriated	9790	16.00		5.00		5.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		28,020,291.00		29,146,860.00		30,573,715.84
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.						
See Attached						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	12,531,504.00	0.00%	12,531,504.00	0.00%	12,531,504.00
2. Federal Revenues	8100-8299	9,018,842.00	0.00%	9,018,842.00	0.00%	9,018,842.00
3. Other State Revenues	8300-8599	26,485,328.00	-3.50%	25,557,674.09	-3.22%	24,735,161.41
4. Other Local Revenues	8600-8799	2,594,372.00	0.00%	2,594,372.00	0.00%	2,594,372.00
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	36,724,751.00	7.90%	39,625,368.73	10.54%	43,801,291.92
6. Total (Sum lines A1 thru A5c)		87,354,797.00	2.26%	89,327,760.82	3.75%	92,681,171.33
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				29,998,082.00		27,888,114.81
b. Step & Column Adjustment				599,961.64		557,762.28
c. Cost-of-Living Adjustment				1,223,921.73		1,137,835.08
d. Other Adjustments				(3,933,850.56)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	29,998,082.00	-7.03%	27,888,114.81	6.08%	29,583,712.17
2. Classified Salaries						
a. Base Salaries				17,304,306.00		17,801,336.09
b. Step & Column Adjustment				346,086.12		358,026.70
c. Cost-of-Living Adjustment				708,015.69		728,294.53
d. Other Adjustments				(555,071.72)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,304,306.00	2.87%	17,801,336.09	6.08%	18,883,657.32
3. Employee Benefits	3000-3999	25,315,628.00	-1.48%	24,941,471.78	3.87%	25,908,759.96
4. Books and Supplies	4000-4999	4,200,128.00	-4.08%	4,028,584.87	-8.48%	3,687,151.08
5. Services and Other Operating Expenditures	5000-5999	16,759,062.00	-9.46%	15,174,342.24	-3.19%	14,690,295.86
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	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,549,455.00	-100.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		95,126,661.00	-5.56%	89,833,849.79	3.25%	92,751,676.39
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(7,771,864.00)		(506,088.97)		(70,405.06)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,120,994.00		1,349,130.00		843,041.03
2. Ending Fund Balance (Sum lines C and D1)		1,349,130.00		843,041.03		772,635.97
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,349,146.00		843,046.03		772,640.97
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	(16.00)		(5.00)		(5.00)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,349,130.00		843,041.03		772,635.97
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See Attached						

Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	226,741,431.00	3.25%	234,106,730.00	1.68%	238,048,516.00
2. Federal Revenues	8100-8299	9,018,842.00	0.00%	9,018,842.00	0.00%	9,018,842.00
3. Other State Revenues	8300-8599	31,060,368.00	-5.42%	29,377,025.09	-2.80%	28,554,512.41
4. Other Local Revenues	8600-8799	5,968,904.00	-0.75%	5,924,361.50	-1.03%	5,863,115.02
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		272,789,545.00	2.07%	278,426,958.59	1.10%	281,484,985.43
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				120,609,049.00		124,008,228.60
b. Step & Column Adjustment				2,412,180.98		2,480,164.55
c. Cost-of-Living Adjustment				4,920,849.18		5,059,535.72
d. Other Adjustments				(3,933,850.56)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	120,609,049.00	2.82%	124,008,228.60	6.08%	131,547,928.87
2. Classified Salaries						
a. Base Salaries				48,056,784.00		50,423,564.76
b. Step & Column Adjustment				961,135.68		1,008,471.28
c. Cost-of-Living Adjustment				1,960,716.80		2,057,281.45
d. Other Adjustments				(555,071.72)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	48,056,784.00	4.92%	50,423,564.76	6.08%	53,489,317.49
3. Employee Benefits	3000-3999	62,251,895.00	2.50%	63,809,587.10	5.20%	67,126,215.77
4. Books and Supplies	4000-4999	8,359,055.00	23.22%	10,299,802.91	-1.63%	10,131,454.74
5. Services and Other Operating Expenditures	5000-5999	41,517,645.00	5.01%	43,597,500.00	0.68%	43,893,938.97
6. Capital Outlay	6000-6999	240,000.00	0.00%	240,000.00	0.00%	240,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(551,197.00)	0.00%	(551,197.00)	0.00%	(551,197.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		280,483,231.00	4.04%	291,827,486.37	4.81%	305,877,658.84
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(7,693,686.00)		(13,400,527.78)		(24,392,673.41)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		89,546,909.00		81,853,223.00		68,452,695.22
2. Ending Fund Balance (Sum lines C and D1)		81,853,223.00		68,452,695.22		44,060,021.81
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	220,658.00		220,658.00		220,658.00
b. Restricted	9740	1,349,146.00		843,046.03		772,640.97
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	52,263,144.00		38,242,136.19		12,493,012.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	28,020,275.00		29,146,855.00		30,573,710.84
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		81,853,223.00		68,452,695.22		44,060,021.81
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	28,020,275.00		29,146,855.00		30,573,710.84
c. Unassigned/Unappropriated	9790	16.00		5.00		5.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(16.00)		(5.00)		(5.00)
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)		28,020,275.00		29,146,855.00		30,573,710.84
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.99%		9.99%		10.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	YES					

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
<p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p>						
<p>2. Special education pass-through funds</p> <p>(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)</p>						
		0.00				
<p>2. District ADA</p> <p>Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)</p>						
		15,027.87		14,358.27		14,274.57
<p>3. Calculating the Reserves</p>						
a. Expenditures and Other Financing Uses (Line B11)		280,483,231.00		291,827,486.37		305,877,658.84
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)		280,483,231.00		291,827,486.37		305,877,658.84
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		8,414,496.93		8,754,824.59		9,176,329.77
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		8,414,496.93		8,754,824.59		9,176,329.77
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

NAPA VALLEY UNIFIED SCHOOL DISTRICT

Adopted Budget 2025-26

Year 1 (2025-26) Cash Flow

Fund 01 General Fund

OBJECT	Beginning Balance	Projected JULY	Projected AUGUST	Projected SEPTEMBER	Projected OCTOBER	Projected NOVEMBER	Projected DECEMBER	Projected JANUARY
A. BEGINNING CASH		118,707,784	100,004,418	82,329,847	77,069,354	63,717,966	57,542,530	107,608,948
B. RECEIPTS (PLUS)								
REVENUE LIMIT		3,187,265	3,187,265	5,737,077	5,737,077	5,737,077	5,737,077	5,737,077
PRINCIPAL APPORTIONMENT (Incl EPA)					153,088	7,823,734	61,764,304	16,824,924
PROPERTY TAXES					(687,325)	(211,485)	(167,520)	(167,520)
OTHER					694,457	273,118	501,445	1,148,512
FEDERAL REVENUE					1,901,072	1,972,524	2,955,636	1,768,231
OTHER STATE REVENUE					122,415	865,775	651,742	277,159
OTHER LOCAL REVENUE								
INTERFUND TRANSFERS IN								
ALL OTHER FINANCING SOURCES								
TOTAL RECEIPTS		4,592,250	3,955,627	8,869,225	8,641,468	14,646,122	71,423,484	25,588,383
C. DISBURSEMENTS (MINUS)								
CERTIFICATED SALARIES		1,226,284	9,472,184	9,776,665	11,958,314	10,613,520	10,473,000	10,473,000
CLASSIFIED SALARIES		2,280,290	3,601,793	3,548,605	4,339,440	4,045,000	4,045,000	4,045,000
EMPLOYEE BENEFITS		1,246,930	4,661,711	4,661,711	4,664,711	4,664,711	4,664,711	4,664,711
BOOKS AND SUPPLIES		59,115	365,476	1,892,970	207,038	387,275	462,976	356,855
SERVICES		3,059,808	1,177,075	2,183,056	2,130,905	2,001,544	2,674,603	1,933,978
CAPITAL OUTLAY					162,058			6,384
OTHER OUTGO		464	464	835	835		(77,648)	
INTERFUND TRANSFER OUT								
ALL OTHER FINANCING USES								
TOTAL DISBURSEMENTS		7,872,891	19,278,704	22,063,842	23,463,300	21,712,050	22,242,642	21,479,928
D. BALANCE SHEET TRANSACTIONS								
ASSETS (PLUS)								
CASH NOT IN TREASURY	7,664,920							
ACCOUNTS RECEIVABLE	(15,794,616)							
DUE FROM OTHER FUNDS		1,684,176	489,608	7,527,837	1,204,416			
STORES								
PREPAID EXPENDITURES	(96,194)	(6,781)	26,403	56,729	(36,922)	11,168	(53,019)	12,779
OTHER CURRENT ASSETS	(36,147)	39,147						6,262
SUB TOTAL ASSETS	(8,262,038)	1,716,542	516,010	7,584,566	1,167,494	11,168	(53,019)	19,041
LIABILITIES								
ACCOUNTS PAYABLE	28,245,966	(17,139,267)	(2,867,505)	1,192,238	308,950	879,323	938,595	(294,320)
DEFERRED NET PAY								
DUE TO OTHER FUNDS								
CURRENT LOANS - INTERFUND								
CURRENT LOANS - TRAN								
DEFERRED REVENUES	848,680			(848,680)				
SUB TOTAL LIABILITIES	29,094,646	(17,139,267)	(2,867,505)	343,558	308,950	879,323	938,595	(294,320)
NON OPERATING								
SUSPENSE CLEARING								
TOTAL BALANCE SHEET ACCOUNTS	20,832,609	(15,422,725)	(2,351,495)	7,928,124	1,476,445	890,492	885,576	(275,279)
E. NET INCREASE/DECREASE (B-C+D)		(18,703,365)	(17,674,572)	(5,266,493)	(13,345,388)	(6,175,437)	50,066,418	3,833,176
F. ENDING CASH (A - E)		100,004,418	82,329,847	77,069,354	63,717,966	57,542,530	107,608,948	111,442,124
ENDING CASH PLUS ACCRUALS								

NAPA VALLEY UNIFIED SCHOOL DISTRICT
 Adopted Budget 2025-26
 Year 1 (2025-26) Cash Flow

Fund 01 General Fund

OBJECT	Projected FEBRUARY	Projected MARCH	Projected APRIL	Projected MAY	Projected JUNE	ACCRUALS	ADJ'S	TOTAL	BUDGET
A. BEGINNING CASH	111,442,124	101,956,504	95,247,882	134,721,888	116,204,208				
B. RECEIPTS (PLUS)									
REVENUE LIMIT									
PRINCIPAL APPORTIONMENT (Incl EPA)	5,737,077	5,737,077	5,737,077	5,737,077	4,948,594	788,483	-	63,745,297	63,745,297
PROPERTY TAXES	4,022,024	6,512,324	53,545,060	-	-	2,428,994	-	153,074,454	153,074,454
OTHER	2,149,062	379,524	(197,331)	(197,331)	9,021,606	-	-	9,921,680	9,921,680
FEDERAL REVENUE	375,406	559,655	405,535	15,881	650,114	4,029,418	-	9,018,842	9,018,842
OTHER STATE REVENUE	1,812,772	3,293,187	2,390,687	1,705,836	9,323,330	1,874,190	-	31,060,368	31,060,368
OTHER LOCAL REVENUE	458,012	234,987	347,775	296,856	451,346	498,683	-	5,968,904	5,968,904
INTERFUND TRANSFERS IN	-	-	-	-	-	-	-	-	-
ALL OTHER FINANCING SOURCES	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	14,554,353	16,716,753	62,228,803	7,558,319	24,394,990	9,619,768	-	272,789,545	272,789,545
C. DISBURSEMENTS (MINUS)									
CERTIFICATED SALARIES	10,473,000	10,473,000	10,473,000	11,008,001	11,436,228	2,752,852	-	120,609,049	120,609,049
CLASSIFIED SALARIES	4,297,808	4,281,755	4,095,177	4,095,177	3,955,435	1,426,304	-	48,056,784	48,056,784
EMPLOYEE BENEFITS	5,260,785	5,260,785	5,260,785	8,881,939	8,881,939	3,097,621	-	62,251,895	62,251,895
BOOKS AND SUPPLIES	488,598	679,852	452,983	698,782	1,548,149	758,987	-	8,359,055	8,359,055
SERVICES	3,881,691	3,797,355	3,133,492	5,391,538	5,573,679	4,578,922	-	41,517,645	41,517,645
CAPITAL OUTLAY	-	-	71,558	-	-	-	-	240,000	240,000
OTHER OUTGO	798	(59,333)	252	272	(418,135)	-	-	(551,197)	(551,197)
INTERFUND TRANSFER OUT	-	-	-	-	-	-	-	-	-
ALL OTHER FINANCING USES	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	24,402,680	24,433,414	23,487,246	26,454,554	30,977,295	12,614,686	-	280,483,231	280,483,231
D. BALANCE SHEET TRANSACTIONS									
ASSETS (PLUS)									
CASH NOT IN TREASURY	-	-	-	-	-	-	-	7,664,920	7,664,920
ACCOUNTS RECEIVABLE	-	-	-	-	-	(9,619,768)	-	(14,508,347)	(14,508,347)
DUE FROM OTHER FUNDS	-	-	-	-	-	-	-	-	-
STORES	2,922	78,956	19,853	12,461	37,581	-	-	65,936	65,936
PREPAID EXPENDITURES	-	-	-	(13,759)	(39,566)	-	-	(44,063)	(44,063)
OTHER CURRENT ASSETS	-	-	-	-	-	-	-	-	-
SUB TOTAL ASSETS	2,922	78,956	19,853	(1,298)	(1,985)	(9,619,768)	-	(6,821,554)	(6,821,554)
LIABILITIES									
ACCOUNTS PAYABLE	359,786	929,082	712,596	379,853	279,853	(12,614,686)	-	26,539,836	26,539,836
DEFERRED NET PAY	-	-	-	-	-	-	-	-	-
DUE TO OTHER FUNDS	-	-	-	-	-	-	-	-	-
CURRENT LOANS - INTERFUND	-	-	-	-	-	-	-	-	-
CURRENT LOANS - TRAN	-	-	-	-	-	-	-	-	-
DEFERRED REVENUES	359,786	929,082	712,596	379,853	116,715	(12,614,686)	-	116,715	116,715
SUB TOTAL LIABILITIES	719,572	1,858,164	1,425,192	759,706	296,568	(12,614,686)	-	26,656,551	26,656,551
NON OPERATING	-	-	-	-	-	-	-	-	-
SUSPENSE CLEARING	-	-	-	-	-	-	-	-	-
TOTAL BALANCE SHEET ACCOUNTS	362,708	1,008,038	732,449	378,555	394,583	2,994,918	-	19,834,997	19,834,997
E. NET INCREASE/DECREASE	(9,485,619)	(6,708,623)	39,474,007	(18,517,681)	(6,187,721)	-	-	12,141,311	12,141,311
(B-C+D)									
F. ENDING CASH (A - E)	101,956,504	95,247,882	134,721,888	116,204,208	110,016,486				
G. ENDING CASH PLUS ACCRUALS								110,016,486	110,016,486

NAPA VALLEY UNIFIED SCHOOL DISTRICT

Adopted Budget 2025-26

Year 2 (2026-27) Cash Flow

Fund 01 General Fund

OBJECT	Beginning Balance	Projected JULY	Projected AUGUST	Projected SEPTEMBER	Projected OCTOBER	Projected NOVEMBER	Projected DECEMBER	Projected JANUARY
A. BEGINNING CASH		110,016,486	95,751,262	78,525,098	69,635,979	60,407,300	54,630,227	104,345,451
B. RECEIPTS (PLUS)								
REVENUE LIMIT								
PRINCIPAL APPORTIONMENT (Incl EPA)								
PROPERTY TAXES		3,555,530	3,555,530	6,399,954	6,399,954	6,399,954	6,399,954	6,399,954
OTHER		-	-	-	153,088	7,823,734	61,764,304	16,824,924
		-	(687,325)	-	(687,325)	(211,485)	(167,520)	(167,520)
FEDERAL REVENUE		-	365,301	694,457	694,457	273,118	501,445	1,148,512
OTHER STATE REVENUE		1,045,020	645,947	1,901,072	1,972,524	371,936	2,955,636	1,768,231
OTHER LOCAL REVENUE		359,965	122,415	865,775	771,647	651,742	632,543	277,159
INTERFUND TRANSFERS IN		-	-	-	-	-	-	-
ALL OTHER FINANCING SOURCES		-	-	-	-	-	-	-
TOTAL RECEIPTS		4,960,515	4,323,892	9,532,102	9,304,345	15,308,999	72,086,361	26,251,260
C. DISBURSEMENTS (MINUS)								
CERTIFICATED SALARIES		1,275,336	9,851,072	10,167,732	12,436,646	11,038,061	10,891,920	10,891,920
CLASSIFIED SALARIES		2,548,699	3,781,883	3,726,035	4,339,440	4,339,440	4,339,440	4,339,440
EMPLOYEE BENEFITS		1,346,930	4,559,250	4,559,250	4,972,711	4,972,711	4,972,711	5,645,802
BOOKS AND SUPPLIES		59,115	365,476	1,292,970	1,207,038	504,275	462,976	356,855
SERVICES		3,059,808	1,177,075	1,183,056	2,030,905	2,001,544	2,674,603	1,933,978
CAPITAL OUTLAY		-	-	-	215,954	-	(77,648)	-
OTHER OUTGO		464	464	835	-	-	-	-
INTERFUND TRANSFER OUT		-	-	-	-	-	-	-
ALL OTHER FINANCING USES		-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		8,290,351	19,735,220	20,929,877	25,203,529	22,856,031	23,264,002	23,192,040
D. BALANCE SHEET TRANSACTIONS								
ASSETS (PLUS)								
CASH NOT IN TREASURY		7,664,920	-	-	-	-	-	-
ACCOUNTS RECEIVABLE		(14,508,347)	-	-	6,268,419	879,468	7,288	1,204,273
DUE FROM OTHER FUNDS		-	2,118,137	3,977,502	-	-	-	-
STORES		65,936	(421)	59,688	27,424	11,168	(59,019)	12,779
PREPAID EXPENDITURES		(44,063)	(17,665)	-	-	-	-	6,262
OTHER CURRENT ASSETS		-	-	-	-	-	-	-
SUB TOTAL ASSETS		(6,821,554)	2,100,473	4,037,200	6,295,844	890,636	(45,730)	1,223,314
LIABILITIES								
ACCOUNTS PAYABLE		26,539,836	(3,915,309)	(1,528,543)	374,661	879,323	938,595	(294,320)
DEFERRED NET PAY		-	-	-	-	-	-	-
DUE TO OTHER FUNDS		-	-	-	-	-	-	-
CURRENT LOANS - INTERFUND		-	-	-	-	-	-	-
CURRENT LOANS - TRAN		-	-	-	-	-	-	-
DEFERRED REVENUES		116,715	(3,915,309)	(1,528,543)	374,661	879,323	938,595	(294,320)
SUB TOTAL LIABILITIES		26,656,551	(7,830,618)	(3,057,086)	374,661	879,323	938,595	(294,320)
NON OPERATING								
SUSPENSE CLEARING								
TOTAL BALANCE SHEET ACCOUNTS		19,834,997	(1,814,836)	2,508,656	6,670,505	1,769,959	892,865	928,994
E. NET INCREASE/DECREASE (B-C+D)								
		(14,265,224)	(17,226,164)	(8,889,119)	(9,228,679)	(5,777,073)	49,715,224	3,988,214
F. ENDING CASH (A - E)		95,751,262	78,525,098	69,635,979	60,407,300	54,630,227	104,345,451	108,333,665
G. ENDING CASH PLUS ACCRUALS								

NAPA VALLEY UNIFIED SCHOOL DISTRICT
 Adopted Budget 2025-26
 Year 2 (2026-27) Cash Flow

OBJECT	Projected						Projected	ADJ'S	TOTAL	BUDGET
	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCURUALS				
A. BEGINNING CASH	108,333,665	100,548,409	93,412,611	132,186,857	112,965,021					
B. RECEIPTS (PLUS)										
REVENUE LIMIT										
PRINCIPAL APPORTIONMENT (Incl EPA)	6,399,954	6,399,954	6,399,954	6,399,954	5,599,183	800,771	-	71,110,596	71,110,596	
PROPERTY TAXES	4,022,024	6,512,924	53,545,060	-	-	2,428,994	-	153,074,454	153,074,454	
OTHER	2,149,062	379,524	(197,331)	(197,331)	9,021,606	-	-	9,921,680	9,921,680	
FEDERAL REVENUE	375,406	559,655	405,535	15,881	650,114	4,029,418	-	9,018,842	9,018,842	
OTHER STATE REVENUE	1,812,772	3,293,187	2,390,687	1,705,836	7,659,887	1,874,190	-	29,377,025	29,377,025	
OTHER LOCAL REVENUE	458,012	234,987	347,775	296,856	451,346	454,141	-	5,924,362	5,924,362	
INTERFUND TRANSFERS IN	-	-	-	-	-	-	-	-	-	-
ALL OTHER FINANCING SOURCES	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	13,217,230	17,379,630	62,891,680	8,221,196	23,362,236	9,587,514	-	278,426,959	278,426,959	
C. DISBURSEMENTS (MINUS)										
CERTIFIED SALARIES	10,891,920	10,891,920	10,891,920	11,454,704	11,644,309	1,680,768	-	124,008,229	124,008,229	
CLASSIFIED SALARIES	4,339,440	4,339,440	4,339,440	4,339,440	3,858,488	1,792,941	-	50,423,565	50,423,565	
EMPLOYEE BENEFITS	5,645,802	5,653,853	5,653,853	5,653,853	8,779,824	1,399,037	-	63,809,587	63,809,587	
BOOKS AND SUPPLIES	488,598	900,232	901,525	971,780	1,533,644	1,255,320	-	10,299,803	10,299,803	
SERVICES	1,998,635	3,797,355	3,133,492	5,391,538	9,899,531	5,315,981	-	43,597,500	43,597,500	
CAPITAL OUTLAY	798	(59,333)	252	272	(418,135)	-	-	240,000	240,000	
OTHER OUTGO	-	-	-	-	-	-	-	(551,197)	(551,197)	
INTERFUND TRANSFER OUT	-	-	-	-	-	-	-	-	-	
ALL OTHER FINANCING USES	-	-	-	-	-	-	-	-	-	
TOTAL DISBURSEMENTS	23,365,193	25,523,467	24,920,481	27,811,587	35,297,661	11,438,048	-	291,827,486	291,827,486	
D. BALANCE SHEET TRANSACTIONS										
ASSETS (PLUS)										
CASH NOT IN TREASURY	-	-	-	-	-	-	-	-	7,664,920	
ACCOUNTS RECEIVABLE	-	-	-	-	-	(9,587,514)	-	(5,915,296)	-	
DUE FROM OTHER FUNDS	-	-	-	-	-	-	-	-	-	
STORES	2,922	78,956	19,853	2,461	(2,862)	-	-	207,231		
PREPAID EXPENDITURES	-	-	-	(13,759)	(39,566)	-	-	33,170		
OTHER CURRENT ASSETS	-	-	-	-	-	-	-	-	-	
SUB TOTAL ASSETS	2,922	78,956	90,451	(11,298)	(42,428)	(9,587,514)	-	1,990,025		
LIABILITIES										
ACCOUNTS PAYABLE	359,786	929,082	712,596	379,853	279,853	(1,438,048)	-	22,379,318		
DEFERRED NET PAY	-	-	-	-	-	-	-	-		
DUE TO OTHER FUNDS	-	-	-	-	-	-	-	-		
CURRENT LOANS - INTERFUND	-	-	-	-	-	-	-	-		
CURRENT LOANS - TRAN	-	-	-	-	-	-	-	116,715		
DEFERRED REVENUES	359,786	929,082	712,596	379,853	279,853	(11,438,048)	-	22,496,034		
SUB TOTAL LIABILITIES	359,786	929,082	712,596	379,853	279,853	(11,438,048)	-	22,496,034		
NON OPERATING										
SUSPENSE CLEARING										
TOTAL BALANCE SHEET ACCOUNTS	362,708	1,008,058	803,047	368,555	237,425	1,850,534	-	24,486,059		
E. NET INCREASE/DECREASE (B-C+D)	(7,785,255)	(7,135,798)	38,774,246	(19,221,836)	(11,696,000)	-	-	11,085,531		
F. ENDING CASH (A - E)	100,548,409	93,412,611	132,186,857	112,965,021	101,267,020					
G. ENDING CASH PLUS ACCRUALS								101,267,020		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	15,028
District's ADA Standard Percentage Level:	1.0%

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	15,879	16,358		
Charter School				
Total ADA	15,879	16,358	N/A	Met
Second Prior Year (2023-24)				
District Regular	15,720	15,754		
Charter School				
Total ADA	15,720	15,754	N/A	Met
First Prior Year (2024-25)				
District Regular	15,195	15,201		
Charter School		0		
Total ADA	15,195	15,201	N/A	Met
Budget Year (2025-26)				
District Regular	15,028			
Charter School	0			
Total ADA	15,028			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	16,092	16,174		
Charter School				
Total Enrollment	16,092	16,174	N/A	Met
Second Prior Year (2023-24)				
District Regular	15,713	16,116		
Charter School				
Total Enrollment	15,713	16,116	N/A	Met
First Prior Year (2024-25)				
District Regular	15,945	16,103		
Charter School				
Total Enrollment	15,945	16,103	N/A	Met
Budget Year (2025-26)				
District Regular	16,159			
Charter School				
Total Enrollment	16,159			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2022-23)			
District Regular	14,763	16,174	
Charter School		0	
Total ADA/Enrollment	14,763	16,174	91.3%
Second Prior Year (2023-24)			
District Regular	14,968	16,116	
Charter School	0		
Total ADA/Enrollment	14,968	16,116	92.9%
First Prior Year (2024-25)			
District Regular	14,968	16,103	
Charter School			
Total ADA/Enrollment	14,968	16,103	93.0%
		Historical Average Ratio:	92.4%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		92.9%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2025-26)				
District Regular	15,028	16,159		
Charter School	0			
Total ADA/Enrollment	15,028	16,159	93.0%	Not Met
1st Subsequent Year (2026-27)				
District Regular	14,358	15,439		
Charter School				
Total ADA/Enrollment	14,358	15,439	93.0%	Not Met
2nd Subsequent Year (2027-28)				
District Regular	14,275	15,349		
Charter School				
Total ADA/Enrollment	14,275	15,349	93.0%	Not Met

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

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

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

Explanation:
(required if NOT met)

93% is in alignment with 24-25 P-2 ADA and still below pre COVID historical average daily attendance. These numbers will be adjusted at interim if a decline in ADA is anticipated.

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	15,200.88	15,027.87	15,027.87	14,784.72
b. Prior Year ADA (Funded)		15,200.88	15,027.87	15,027.87
c. Difference (Step 1a minus Step 1b)		(173.01)	0.00	(243.15)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(1.14%)	0.00%	(1.62%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		211,335,854.00	214,209,927.00	221,575,226.00
b1. COLA percentage		2.30%	3.52%	3.63%
b2. COLA amount (proxy for purposes of this criterion)		4,860,724.64	7,540,189.43	8,043,180.70
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		2.30%	3.52%	3.63%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		1.16%	3.52%	2.01%
LCFF Revenue Standard (Step 3, plus/minus 1%):		0.16% to 2.16%	2.52% to 4.52%	1.01% to 3.01%

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	152,127,058.00	153,074,454.00	153,074,454.00	153,074,454.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	213,210,285.00	216,819,751.00	224,185,050.00	228,169,014.00
District's Projected Change in LCFF Revenue:		1.69%	3.40%	1.78%
LCFF Revenue Standard		0.16% to 2.16%	2.52% to 4.52%	1.01% to 3.01%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio	
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures	
Third Prior Year (2022-23)	131,282,167.61	148,193,662.84	88.6%	
Second Prior Year (2023-24)	139,092,922.28	160,327,222.61	86.8%	
First Prior Year (2024-25)	150,790,425.00	181,002,534.00	83.3%	
	Historical Average Ratio:		86.2%	
		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4):		3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):		83.2% to 89.2%	83.2% to 89.2%	83.2% to 89.2%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)			Status
	Salaries and Benefits	Total Expenditures	Ratio	
	(Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	(Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
Budget Year (2025-26)	158,299,712.00	185,356,570.00	85.4%	Met
1st Subsequent Year (2026-27)	167,610,457.78	201,993,636.58	83.0%	Not Met
2nd Subsequent Year (2027-28)	177,789,332.68	213,126,082.45	83.4%	Met

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

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

- 1a. **STANDARD NOT MET** - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

Each year, salary increases are determined based upon a collectively bargained formula.

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	1.16%	3.52%	2.01%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-8.84% to 11.16%	-6.48% to 13.52%	-7.99% to 12.01%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.84% to 6.16%	-1.48% to 8.52%	-2.99% to 7.01%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

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

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2024-25)	13,101,925.00		
Budget Year (2025-26)	9,018,842.00	(31.16%)	Yes
1st Subsequent Year (2026-27)	9,018,842.00	0.00%	No
2nd Subsequent Year (2027-28)	9,018,842.00	0.00%	No

Explanation:
(required if Yes)

This reduction is a result of the elimination of prior year carryover at budget adoption and the loss of funding for CSI (3182). 24-25 carryover will be reflected in the first interim budget.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2024-25)	34,128,120.00		
Budget Year (2025-26)	31,060,368.00	(8.99%)	Yes
1st Subsequent Year (2026-27)	29,377,025.09	(5.42%)	Yes
2nd Subsequent Year (2027-28)	28,554,512.41	(2.80%)	No

Explanation:
(required if Yes)

These reductions are the result of the expiration of one-time grants.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2024-25)	11,951,299.00		
Budget Year (2025-26)	5,968,904.00	(50.06%)	Yes
1st Subsequent Year (2026-27)	5,924,361.50	(.75%)	No
2nd Subsequent Year (2027-28)	5,863,115.02	(1.03%)	No

Explanation:
(required if Yes)

Local revenue is only budgeted once a guarantee of funding has been received, so it is updated and fluctuates throughout the fiscal year.

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

First Prior Year (2024-25)	24,624,594.00		
Budget Year (2025-26)	8,359,055.00	(66.05%)	Yes
1st Subsequent Year (2026-27)	10,299,802.91	23.22%	Yes
2nd Subsequent Year (2027-28)	10,131,454.74	(1.63%)	No

Explanation:
(required if Yes)

This object range is where a lot of prior year carry over is budgeted, so there is always a reduction at budget adoption (prior year carry over is not budgeted until first interim).

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

First Prior Year (2024-25)	58,063,557.00		
Budget Year (2025-26)	41,517,645.00	(28.50%)	Yes
1st Subsequent Year (2026-27)	43,597,500.00	5.01%	No
2nd Subsequent Year (2027-28)	43,893,938.97	.68%	No

Explanation:
(required if Yes)

Prior year carry over is budgeted here as well, so there is always a reduction at budget adoption (prior year carry over is not budgeted until first interim). Additionally, this object range encompasses a variety of expense categories, which can fluctuate quite a bit.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
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Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2024-25)	59,181,344.00		
Budget Year (2025-26)	46,048,114.00	(22.19%)	Not Met
1st Subsequent Year (2026-27)	44,320,228.59	(3.75%)	Met
2nd Subsequent Year (2027-28)	43,436,469.43	(1.99%)	Met

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

First Prior Year (2024-25)	82,688,151.00		
Budget Year (2025-26)	49,876,700.00	(39.68%)	Not Met
1st Subsequent Year (2026-27)	53,897,302.91	8.06%	Met
2nd Subsequent Year (2027-28)	54,025,393.71	.24%	Met

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

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

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

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

This reduction is a result of the elimination of prior year carry over at budget adoption and the loss of funding for CSI (3182). 24-25 carry over will be reflected in the first interim budget.

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

These reductions are the result of the expiration of one-time grants.

Explanation:
Other Local Revenue

Local revenue is only budgeted once a guarantee of funding has been received, so it is updated and fluctuates throughout the fiscal year.

(linked from 6B
if NOT met)

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

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

This object range is where a lot of prior year carryover is budgeted, so there is always a reduction at budget adoption (prior year carryover is not budgeted until first interim).

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

Prior year carryover is budgeted here as well, so there is always a reduction at budget adoption (prior year carryover is not budgeted until first interim). Additionally, this object range encompasses a variety of expense categories, which can fluctuate quite a bit.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

Yes

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

270,170,246.00

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

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

Budgeted Contribution¹
to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

270,170,246.00	8,105,107.38	8,702,674.00	Met
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¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

Explanation:
(required if NOT met
and Other is marked)

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8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2022-23)	Second Prior Year (2023-24)	First Prior Year (2024-25)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	23,364,961.63	28,831,497.97	31,571,672.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	15.08
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	(15.00)
e. Available Reserves (Lines 1a through 1d)	23,364,961.63	28,831,497.97	31,571,672.08
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	231,256,180.04	289,402,480.20	316,032,749.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	231,256,180.04	289,402,480.20	316,032,749.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	10.1%	10.0%	10.0%

District's Deficit Spending Standard Percentage Levels
(Line 3 times 1/3):

3.4%	3.3%	3.3%
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¹Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2022-23)	23,738,888.50	148,193,662.84	N/A	Met
Second Prior Year (2023-24)	776,704.24	180,327,222.61	N/A	Met
First Prior Year (2024-25)	373,759.00	185,189,162.00	N/A	Met
Budget Year (2025-26) (Information only)	76,178.00	185,356,570.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2022-23)	42,896,651.00	55,625,315.18	N/A	Met
Second Prior Year (2023-24)	64,267,496.58	79,275,451.68	N/A	Met
First Prior Year (2024-25)	82,901,915.00	80,052,156.00	3.4%	Not Met
Budget Year (2025-26) (Information only)	80,425,915.00			

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

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

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

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

Explanation:
(required if NOT met)

The original budget was prior to the closing of 23/24, so the beginning balance is just an estimate at budget adoption.

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
	Original Budget	Estimated/Unaudited Actuals	
Current Year (2025-26)	110,016,486.00		Met

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

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

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

Explanation:

Napa Valley Unified
Napa County

(required if NOT met)

2025-26 Budget, July 1
General Fund
School District Criteria and Standards Review

28 66266 0000000
Form 01CS
G8BD2SZH97(2025-26)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4, Subsequent Years, Form MYP, Line F2, if available.)	15,028	14,358	14,275
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	280,483,231.00	291,827,486.37	305,877,658.84
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	280,483,231.00	291,827,486.37	305,877,658.84

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	8,414,496.93	8,754,824.59	9,176,329.77
6.	Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	8,414,496.93	8,754,824.59	9,176,329.77

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	28,020,275.00	29,146,855.00	30,573,710.84
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	16.00	5.00	5.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 9792, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(16.00)	(5.00)	(5.00)
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	28,020,275.00	29,146,855.00	30,573,710.84
9. District's Budgeted Reserve Percentage (information only) (Line 8 divided by Section 10B, Line 3)	9.99%	9.99%	10.00%
District's Reserve Standard (Section 10B, Line 7):	8,414,496.93	8,754,824.59	9,176,329.77
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard: -10.0% to +10.0% or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2024-25)	(36,878,458.00)			
Budget Year (2025-26)	(36,724,751.00)	(153,707.00)	(.4%)	Met
1st Subsequent Year (2026-27)	(39,625,368.73)	2,900,617.73	7.9%	Met
2nd Subsequent Year (2027-28)	(43,801,291.92)	4,175,923.19	10.5%	Not Met
1b. Transfers In, General Fund *				
First Prior Year (2024-25)	0.00			
Budget Year (2025-26)	0.00	0.00	0.0%	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2024-25)	4,186,628.00			
Budget Year (2025-26)	0.00	(4,186,628.00)	(100.0%)	Not Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Contributions will be assessed annually, but the current projections reflect the need for a contribution in excess of the prior years' percentages.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Transfers out of the general fund fluctuate based upon availability of funds and capital facilities needs.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2025
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	2	FD 01	FD 01	250,709
Certificates of Participation				
General Obligation Bonds	29	FD 51	FD 51	440,269,855
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2025
TOTAL:				440,520,564

Type of Commitment (continued)	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases	129,480	129,480	129,480	0
Certificates of Participation				
General Obligation Bonds	35,047,364	35,567,097	36,396,032	37,535,331
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	35,176,844	35,696,577	36,525,512	37,535,331
Has total annual payment increased over prior year (2024-25)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation:
(required if Yes
to increase in total
annual payments)

These increases are due to the general obligation bond payment schedule, which is paid via a separate fund.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

2. For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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

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

Pay-as-you-go

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

Self-Insurance Fund	Governmental Fund
0	3,867,737

4. OPEB Liabilities

a. Total OPEB liability

84,009,764.00

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

70,780.00

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

83,938,984.00

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

Actuarial

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

6/30/2024

5. OPEB Contributions

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

Method

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	7,277,769.00	7,277,769.00	7,277,769.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	1,112,210.00	1,060,628.00	1,060,628.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	1,882,268.00	1,961,049.00	2,019,919.00
d. Number of retirees receiving OPEB benefits	655.00	655.00	655.00

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

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

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

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time - equivalent(FTE) positions	894	891	891	891

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

--	--	--

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

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

--	--	--

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

--

Negotiations Not Settled

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

	1,276,374		
Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)	

7. Amount included for any tentative salary schedule increases

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

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

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

Yes	Yes	Yes	

Certificated (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
- If Yes, amount of new costs included in the budget and MYPs
- If Yes, explain the nature of the new costs:

No			

--

Certificated (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes	
2.0%	2.0%	2.0%	

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

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

Yes	No	No	
Yes	Yes	Yes	

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified(non - management) FTE positions	655	656	656	656

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

--

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

--

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

--

--

--

One Year Agreement

Total cost of salary settlement

--

--

--

% change in salary schedule from prior year

--

--

--

or

Multiyear Agreement

Total cost of salary settlement

--

--

--

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

--

--

--

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

--

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits	581,688		
	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

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

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

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

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs			
If Yes, explain the nature of the new costs:			

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year	2.0%	2.0%	2.0%

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

1. Are savings from attrition included in the budget and MYPs?	Yes	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	105	105	105	105

**Management/Supervisor/Confidential
Salary and Benefit Negotiations**

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

No

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

204,147

4. Amount included for any tentative salary schedule increases

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

**Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits**

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

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

**Management/Supervisor/Confidential
Step and Column Adjustments**

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes	Yes
2.0%	2.0%	2.0%	2.0%

**Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes
Jun 26, 2025

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

