



2025-26 **Adopted Budget** **Executive Summary**

June 25, 2025

Board of Education

Danielle Holley
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Superintendent

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EXECUTIVE SUMMARY

What is a Budget Adoption Report?

The Budget Adoption provides a projection of a district's financial condition for the remainder of the current year, 2024-25, and for the upcoming school year, 2025-26. The Budget must be adopted by the governing board on or before July 1st (Education Code Sections 42127).

The Adopted Budget is prepared for the Board under the following two conditions, which the Board certifies as follows:

- The 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.
- 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.

Illustrated below is a summary of the State Budget and budget guidelines, as well as the financial condition of the Fontana Unified School District as of the Estimated Actuals 2024-25 and Budget Adoption 2025-26. In addition, the Budget Adoption contains detailed budget reports, multi-year projections, and estimated cash flow reports.

2025-26 Governor's May Revision Proposal Key Guidance

On May 14, 2025, Governor Gavin Newsom released the May Revision for the proposed 2025-26 State Budget. At May Revise, the budget includes an increase of approximately \$2.9 billion in Proposition 98 guarantee funding over the three-year period relative to the 2024 Budget Act and a decrease of approximately \$4.6 billion from the Governor's Budget in January. The revision proposes to appropriate only \$117.6 billion for education programs in 2024-25, instead of the current calculated Proposition 98 level of \$118.9 billion. The difference between the appropriated and the calculated levels is less than at Governor's Budget, \$1.3 billion instead of \$1.6 billion. This is intended to mitigate the risk of appropriating more resources than are ultimately available when the final calculation for 2024-25 is made during the 2025-26 fiscal year. The 2025-26 budget includes \$114.6 billion in Proposition 98 funding for all TK-12 programs for continued fiscal stability to meet the obligations to TK-12 education.

The major TK-12 funding provisions in the 2025-26 May Revision are as follows:

- Adjusts the 2024-25 mandatory Proposition 98 Rainy Day fund deposit of \$1.2 billion down to \$540 million due to adjustment of capital gains revenues for the year. Additionally, a decrease in Proposition 98 guarantee triggers a mandatory withdrawal of \$540 million in 2025-26 exhausting the remaining fund balance of the reserve account.

- Funded cost-of-living adjustment (COLA) to the Local Control Funding Formula (LCFF), LCFF Equity Multiplier and several other categorical programs outside the LCFF are reduced to 2.30% from 2.43% at Governor's Budget. Specified categorical programs receiving COLA include Special Education, Child Nutrition, Youth in Foster Care, Mandated Block Grant, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education Program. May Revise includes suspension of State Preschool Program COLA for 2025-26.

- May Revise proposes deferring \$1.8 billion in LCFF funding from June 2026 to July 2026. Prior deferrals of \$246.6 million for TK-12 education from 2023-24 and 2024-25 are fully repaid in the three-year budget window.

- Provides a total of \$2.1 billion in ongoing funding (inclusive of all prior years' investments) to support the full implementation of universal transitional kindergarten (TK) so that all children who turn four years old by September 1 of the school year can enroll in TK. This is a slight decrease from the Governor's Budget estimate of \$2.4 billion. The budget also provides an accumulated amount of \$1.2 billion in ongoing funding to support lowering the average student-to-adult ratio from 12-to-1 to 10-to-1 in every TK class. This is also lower than the \$1.5 billion included in the Governor's Budget for this purpose.

- Increases the proposed adjustment for the Expanded Learning Opportunities Program from \$4.435 billion to \$4.515 billion in total ongoing funds for full implementation of the program increasing the number of LEAs that offer universal access to students from those with an unduplicated pupil percentage of at least 75% to those with an unduplicated pupil percentage of at least 55%. This funding also includes ongoing support to LEAs with less than 55% unduplicated pupils to provide access to all unduplicated pupils. Trailer bill also provides for a one-year grace period in transitioning from Tier II to Tier I. Additionally, the May Revise includes an additional \$10 million to increase the minimum grant amount from \$50,000 to \$100,000 per LEA.

- The May Revise includes \$200 million in one-time Proposition 98 funds to support evidence-based professional learning for elementary school educators aligned with the English Language Arts/English Language Development Framework, and \$10 million in one-time Proposition 98 funding for the Sacramento County Office of Education to partner with the UCSF Dyslexia Center to support the Multitudes screener. These funds are in addition to the following investments included at the Governor's Budget to support literacy instruction: \$500 million in one-time funds for TK-12 literacy and mathematics coaches, \$40 million in one-time funds for purchase of screening materials and training for educators to administer literacy screening, \$25 million to spend by 2029-30 to launch Literacy and Mathematics Networks within the Statewide System of Support, and \$300,000 in one-time non-Proposition 98 in 2024-25 for the Instructional Quality Commission to develop a curriculum guide and resources for teaching personal finance per Assembly Bill (AB) 2927.

- May Revise builds on the funding for teacher preparation and professional development proposed in January to:

- Repurpose \$150 million in one-time funding for the Teacher Recruitment Incentive Grant to \$100 million in one-time Proposition 98 funding for stipends of \$10,000 for at least 500 hours of student teaching on a first-come, first-served basis. The remaining \$50 million is part of the Proposition 98 budget solution.

- Extending by one year the deadlines for clear credential candidates who received a related waiver during the COVID-19 Pandemic to complete an induction program or two years of

service, and for teacher candidates who received a related waiver during the COVID-19 Pandemic to pass the Reading Instruction Competence Assessment.

- Allow credential candidates who completed preparation programs that were aligned to the Reading Instruction Competence Assessment to take that assessment on or before October 31, 2025; and allow the Commission on Teacher Credentialing to adopt and administer an off-the-shelf reading instruction competence assessment that meets the requirements outlined in statute for candidates who have yet to pass a reading assessment and cannot take the state's literacy performance assessment.

- Reduces the investment in the Student Support and Professional Development Discretionary Block Grant from \$1.8 billion to \$1.7 billion. The block grant maintains the flexibility to use the funding for discretionary purposes and to fund statewide priorities including professional development for teachers on the ELA/ELD framework, professional development for teachers on the mathematics framework, teacher recruitment and retention strategies, and career pathways and dual enrollment. Proposed funds will be disbursed based on average daily attendance (ADA) and will be available through June 30, 2029. Final expenditures must be reported to the CDE by September 30, 2029.
- The May Revision does not include any changes to Governor's Budget proposal to restore \$378.6 million in one-time funding to support the Learning Recovery Emergency Block Grant (LREBG) through 2027-28.
- May Revision proposed \$90.7 million in additional ongoing funding to fully fund the universal meals program in 2025-26 and provides \$21.9 million in additional ongoing Proposition 98 funds for the Summer Electronic Benefits Transfer (SUN Bucks) program, which provides nutrition funding to eligible students during the summer months.
- May Revision includes \$15 million in one-time Proposition 98 General Fund for Secondary School Redesign Pilot Program for a COE to administer a pilot program to redesign middle and high schools to better serve the needs of all students and increase student outcomes, and to manage a network of grantees to support peer learning and documentation of practices.
- Includes \$2 million in ongoing Proposition 98 General Fund to support Regional English Learner lead agencies that help schools provide focused support to English learners.
- One-time property tax backfills of \$1.2 million in 2024-25 and \$8.5 million in 2025-26 for impacted basic aid school districts due to the recent wildfires in Southern California.
- A one-time \$500,000 in Proposition 98 General Fund to support the California Association of Student Councils.
- To address the projected budget shortfall, the May Revision includes a reduction of \$177.5 million in remaining, unused General Fund from a \$2 billion one-time allocation provided to the Office of Public-School Construction in the 2023 Budget Act for TK-12 school facilities. These funds were made available on an as-needed basis for fire-impacted LEAs through August 2025; however, impacted schools have indicated that they do not plan to apply for the funds by this date. Proposition 2 facilities funds will be available as needed for fire-impacted LEAs moving forward.

Although the May Revision fully funds the COLA and avoids cuts to ongoing education programs, it only does so by deferring \$1.8 billion in LCFF payments from June to July of 2026. The financial impact of devastating wildfires in Southern California and federal policy and funding changes being pursued by the new federal administration bring a risk of additional state budget shortfalls in future years.

The federal administration's tariff policies and potential federal funding reductions and layoffs could negatively affect the state's economy, reduce state revenues, and increase state costs. The May Revision assumes a "growth recession," a period of below-trend growth and rising unemployment, but it does not reflect a traditional economic recession. Given the inconsistent federal tariff policy, stock market volatility, heightened uncertainty among both businesses and consumers, and higher inflation expectations, the relative probability of a recession is higher than in a typical period of normal growth and stability. In a mild recession state revenues could be around \$14 billion lower than the May Revision forecast.

Furthermore, the federal administration and Congress are considering significant cuts to education programs and to other programs, such as Medicaid, which would have a direct effect on LEA budgets but could potentially have a much larger indirect effect to the extent they force the state to redirect funding from schools to mitigate the impact of federal funding cuts. Projected declines in state revenue combined with growth in Medi-Cal costs have created a state budget deficit that is projected to grow significantly in the future. Federal funding reductions, especially to Medicaid, will significantly increase the state's budget deficit and may require the state to suspend Proposition 98 and reduce education funding.

Many LEAs continue to experience chronic student absences, long-term declining enrollment, and various cost pressures such as increased pension rates and energy costs. As a reminder, the Arts, Music and Instructional Materials Discretionary Block Grant and the Educator Effectiveness Block Grant expire on June 30, 2026, and the LREBG expires on June 30, 2028.

In addition, districts' fund balances have dwindled due to spending down of prior years' one-time revenues. The decision about how much of a general fund unrestricted fund balance is prudent to maintain will depend on each LEA's unique circumstances. For example, LEAs may be vulnerable to natural disasters or dependent on slow-growing local revenue sources and so may need to maintain a higher level in the unrestricted fund balance. The June to July funding deferral proposed in the May Revision along with cuts to federal grant funding and the state's uncertain revenue projections, add pressure locally to maintain reserves above minimum required amounts. For example, the Government Finance Officers Association (GFOA) recommends reserving an amount equal to not less than two months of general fund operating expenditures, or 17% of general fund expenditures and other financing uses.

Given the risks associated with the state budget, LEAs should exercise caution before making any long-term commitments and LEAs should consider increasing reserves so that they can manage the deferral and absorb potential state and federal funding reductions.

Federal Funding Uncertainties

Federal funding is an area about which there may be some of the greatest uncertainties regarding ongoing revenues. While federal sources make up approximately 10% of an average LEA's the budget, the complexities of layoff provisions and the timing of possible reductions makes the unknowns even harder to predict; therefore, it is imperative to plan for multiple scenarios. It is anticipated that some of the federal programs identified for cuts would impact funding in 2026-27 for LEAs. However, nothing is certain, and these times are unprecedented. There is potential for some reductions in 2025-26.

Cash Flow

The May Revision proposes to pay off the cash deferral that is in effect for 2024-25. The 2025-26 proposed state budget has a projected deficit and one of the solutions to avoid a reduction in revenue to LEAs is a new cash deferral of \$1.8 billion from June 2026 to July 2026.

The accuracy of cash flow projections will be of utmost importance leading into 2025-26 given the amount of uncertainty in overall funding. If a district discovers projected low cash balances for any month, it is better to seek advice well in advance about whether a Tax and Revenue Anticipation Note (TRAN) or internal borrowing is necessary, so that the district can join a TRAN pool.

Reserves/Reserve Cap

Given the ongoing uncertainty regarding the federal budget, including potential reductions in education-related funding, it is essential to approach fiscal planning with increased caution. Current federal budget discussions indicate possible impacts on state and local educational agencies. Maintaining strong reserves is essential to mitigate potential impacts, safeguard districts' financial stability, and ensure the continuity of essential programs and services.

The Governor's May Revision for 2025–26 reflects a more constrained fiscal outlook, projecting a \$12 billion general fund deficit and proposing a range of budget solutions, including spending reductions and funding shifts. As part of this plan, the state will draw down the Public School System Stabilization Account (PSSSA), reducing its balance to zero.

As a result of this withdrawal, the local reserve cap is not expected to be triggered in either the 2025–26 or 2026–27 fiscal years. Under current law, districts subject to the 10% cap on reserves would apply in fiscal years immediately following those in which the PSSSA balance equals or exceeds 3% of the total TK–12 share of the Proposition 98 guarantee.

Attendance Recovery and Instructional Continuity

Attendance Recovery

Considering the state's current budget challenges and projections, districts should take advantage of all opportunities to provide students with additional learning opportunities while recovering student average daily attendance (ADA). Beginning July 1, 2025, school districts and classroom-based charter schools can provide classroom-based students with attendance recovery opportunities to make up lost instructional time, offset student absences, and mitigate learning loss, thus also mitigating the fiscal impacts of absences.

Students may only be credited up to the lesser of 10 days attendance or the number of their absences in that school year. Recovery time must be taught by certificated teachers of the LEA. Participation is not mandatory and shall be at the election of the student, parent, or guardian.

Expanded Learning Opportunity Program (ELOP) funds may be used to fund attendance recovery programs in conjunction with, and on the same site(s) as, the LEA's ELOP program activities.

Instructional Continuity

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Transitional Kindergarten

The 2025-26 K-12 Trailer Bill includes intent language that LEAs provide language development support to multilingual learners in TK, and that local educational agencies, teachers, and staff assigned to TK classrooms provide parents and guardians of pupils enrolled in TK with information regarding the benefits of multilingualism.

In addition, the Trailer Bill states that commencing with the 2027-28 school year, LEAs serving pupils in TK shall screen those pupils whose primary language is a language other than English. For the 2026-27 school year, LEAs may screen TK pupils. The screening tool will be determined by the state superintendent of public instruction in 2025-26.

Effective July 1, 2025, the adult-to-student ratio will be 1 adult to 10 students. Refer to the CDE's TK FAQ #15 under Transitional Kindergarten Class Size Ratio Information at <https://www.cde.ca.gov/fq/it/tkfiscalfaq.asp#how-can-schools-meet-the-110-adult-to-student-ratio-requirement-upon-full-implementation-of-transitional-kindergarten-tk-in-fiscal-year-fy-2025-26-updated-09-sep-2024>.

There are separate penalties for not meeting the required 1-to-10 adult-to-pupil ratio, for not maintaining an average TK class enrollment of not more than 24 pupils for each school site, and for teachers not meeting the TK credentialing requirements listed below. The 2025-26 K-12 Trailer Bill includes language to change the class size penalty to loss of ADA funding for each student over the 24-pupil limit, which will also provide relief for mid-year TK class size growth.

Credentialed teachers assigned to TK classes (including independent study), must meet one of the following criteria by August 1, 2025:

- Have completed at least 24 units in early childhood education, childhood development, or both.
- Have professional experience in a classroom setting with preschool-age children, as determined and documented by the employing LEA, that is comparable to 24 units of relevant education and meets the criteria established by the LEA's governing board or body.
- Hold a child development teacher permit or an early childhood education specialist credential issued by the California Commission on Teacher Credentialing.

LCAP and the Learning Recovery Emergency Block Grant

The State Board of Education (SBE) adopted revised LCAP instructions at their November 2024 meeting (see <https://www.cde.ca.gov/re/lc/>) to require the inclusion of all LREBG expenditures in the LCAP going forward. The May Revision continues to provide \$378.6 million additional LREBG funding to LEAs in 2025-26. Assuming this proposal is approved, all LEAs that were eligible for the original LREBG funding in 2022-23 will have LREBG expenditures that will need to be included in the LCAP.

For those LEAs that are already planning on carrying over LREBG funds to 2025-26, additional funds allocated through the 2025-26 budget could be incorporated into the 2025-26 budget and LCAP through a midyear update and the Annual Update in 2025-26. For LEAs that were not expecting LREBG funds in 2025-26, options might include:

- Incorporating the new allocation into their 2025-26 LCAP and budget adoption but clearly calling out in writing in the LCAP and budget assumptions that these dollars and actions are dependent on the new LREBG funds being included in the adopted state budget.
- Documenting the needs assessment in the LCAP summary sections but waiting to put the funds into the LCAP and budget. Then the dollars and actions could be added as part of the midyear update and Annual Update if the funds are approved in the state budget.
- Waiting until 2026-27 to incorporate the funds into the budget and LCAP, recognizing that even more LREBG funds may be allocated by the state in subsequent years.

LEAs should consult with their COE for specific guidance.

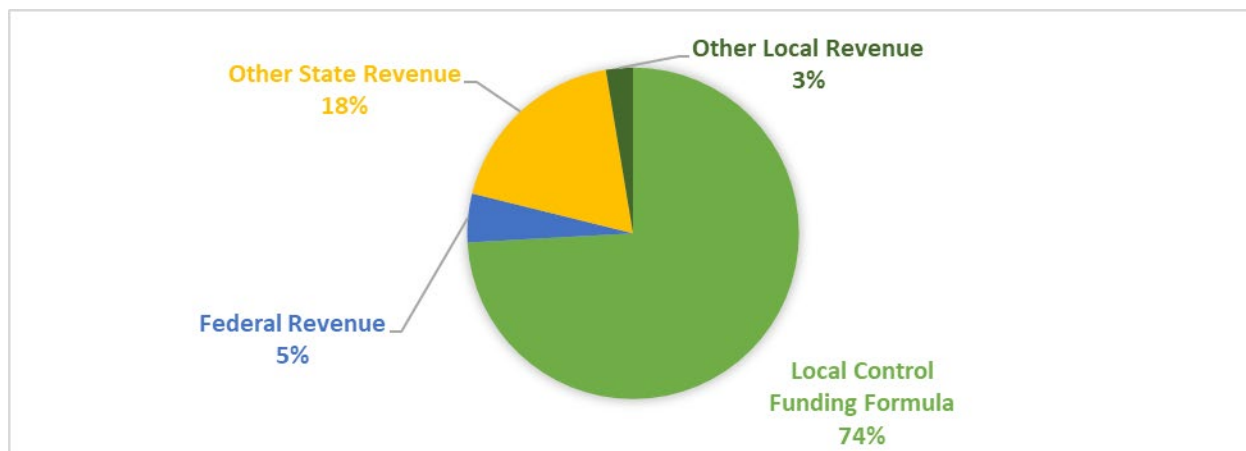
The charts below provide an update on the use of LREGB funds through May 31st, 2025:

Learning Recovery Emergency Block Grant - Resource 7435				
Timeline for Use	Entitlement	Expensed	Obligated	Remaining
07/01/22 - 06/30/28	\$ 53,891,185.00	\$ 19,162,172.60	\$ 34,729,012.40	\$ -
Types of Expenses				
Staff Compensation (Summer School, Tutoring, Positions)		\$ 9,423,845.87	\$ 34,729,012.40	
Student Learning Supports (Supplies , Tech Improvements)		\$ 9,738,326.73		
Saturday School		\$ -		

General Fund Revenue Components

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

Revenue	2025-26
Local Control Funding Formula	497,375,340
Federal Revenue	31,844,032
Other State Revenue	124,211,011
Other Local Revenue	17,663,443
Total	671,093,826



Education Protection Account (EPA)

The Education Protection Account (EPA) was created in November 2012 by voter approval of Proposition 30, *the Schools and Local Public Safety Protection Act of 2012*. Prop 30 temporarily increased the states sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers.

The EPA is governed by Section 36 of Article XIII of the California Constitution, which was amended by Proposition 55 in November 2016. Due to the passage of Prop 55, income tax increases on high-income taxpayers, which were scheduled to end after 2018, were extended through 2030.

The revenues generated from Section 36 of Article XIII of the California Constitution are deposited into a state account called the Education Protection Account. Of the funds in the account, 89 percent is provided to K-12 education and 11 percent to community colleges.

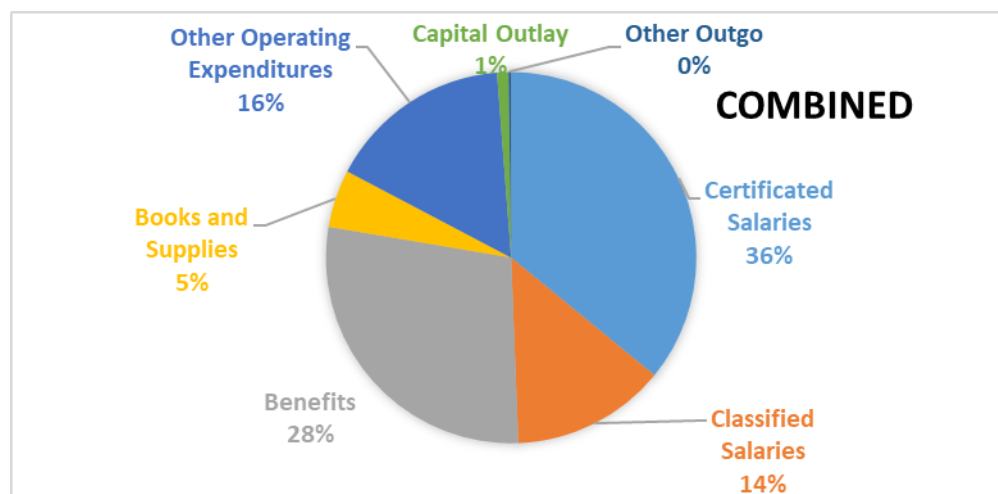
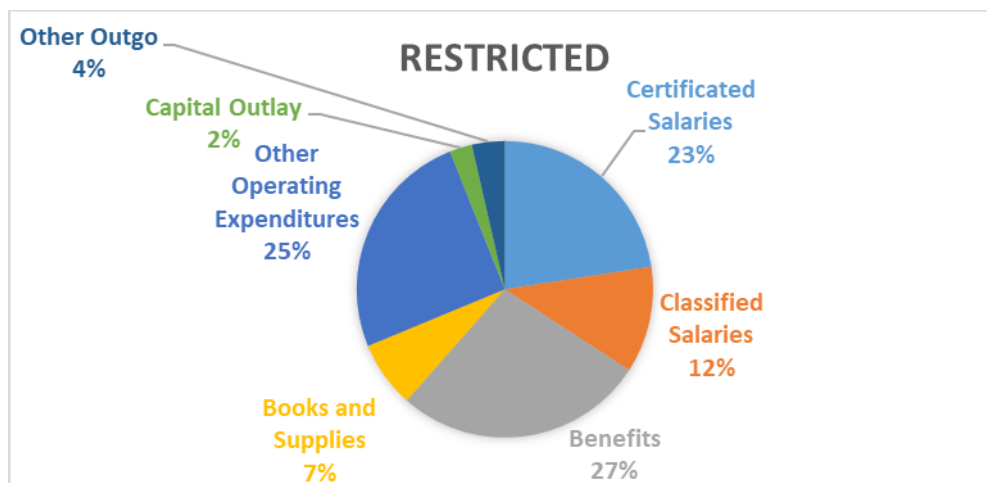
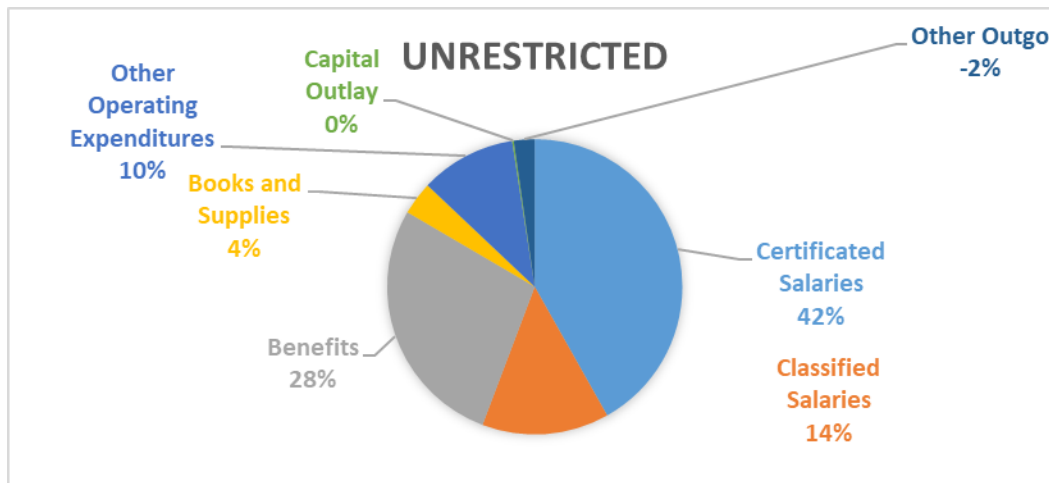
Education Protection Account (EPA) Budget	
Budgeted Estimated EPA Funds	60,925,921
Budgeted EPA Expenditures:	
Certificated Instructional Salaries	60,925,921

Operating Expenditure Components

The General Fund is used for the majority of the functions within the district. As illustrated below, the largest part of expenditures are salaries and benefits that comprise of approximately 78% of the district's General Fund budget.

Certificated Salaries	201,333,052	58,797,638	260,130,690
Classified Salaries	67,079,460	30,255,174	97,334,634
Benefits	133,112,489	71,283,411	204,395,900
Books and Supplies	17,453,667	18,869,299	36,322,966
Other Operating Expenditures	50,483,241	65,692,682	116,175,923
Capital Outlay	837,815	6,387,809	7,225,624
Other Outgo	(10,998,501)	9,346,844	(1,651,657)
Total	459,301,223	260,632,857	719,934,080

Graphical descriptions of expenditures by percentage are as follows:



Contributions to/from Restricted Programs

The budget includes the following transfers of unrestricted resources to restricted programs to cover restricted program expenditures in excess of revenue or due to legal/matching requirements:

	Estimated Actuals 2024-25	Budget Adoption 2025-26
Special Education	53,245,299	59,326,957
Routine Restricted Maintenance Account	22,234,590	21,740,855
Total	75,479,889	81,067,812

General Fund Summary

The District's 2025-26 General Fund projects a total operating deficit of (\$48,840,264) and an ending fund balance of \$276,312,218 (\$181,510,611 for unrestricted activity).

Budget Adoption 2025-26			
Description	Unrestricted	Restricted	Combined
Revenues & Expenditures			
Total Budgeted Revenue	520,579,242	150,514,574	671,093,816
Total Budgeted Expense	459,301,223	260,632,857	719,934,080
Excess (Deficiency)	61,278,019	(110,118,283)	(48,840,264)
Other Estimated Sources/ Uses	(81,067,812)	81,067,812	-
Net Increase (Decrease)	(19,789,793)	(29,050,471)	(48,840,264)
Add: Beginning Fund Balance	201,300,404	123,852,077	325,152,481
Ending Fund Balance (Estimated)	181,510,611	94,801,606	276,312,217

Components of Ending Fund Balance

Description	Unrestricted	Restricted	Combined
Revolving cash	200,000		200,000
Stores	278,011		278,011
Prepaid	4,251,943		4,251,943
Carryover / Restricted		94,801,606	94,801,606
Committed	147,983,293		147,983,293
Economic Uncertainty	28,765,388		28,765,388
Ending Fund Balance (Estimated)	181,510,611	94,801,606	276,312,217

The district plans to commit the following fund 01 balance amounts in 2025-26:

Item	Amount
AB218 Settlements	5,000,000
Loss of Federal Funding	73,450,000
TOTAL	78,450,000

Fund Summaries

As illustrated below, all funds are anticipated to have a positive ending fund balance on June 30, 2026.

Fund	2024-25 Estimated Actuals	Estimated Net Change	2025-26 Adopted Budget
General, Unrestricted & Restricted	325,152,482	(48,840,264)	276,312,218
Adult Education	71,124	(34,425)	36,699
Child Development	7,524,116	3,924	7,528,040
Nutrition Services	34,635,378	(4,934,787)	29,700,591
Deferred Maintenance	-	-	-
Special Reserve Fund, Non Capital	13,491,810	100,000	13,591,810
Building Fund	34,770,041	(3,204,023)	31,566,018
Capital Facilities	47,680,725	(3,535,542)	44,145,183
County School Facilities	3,085,810	97,875	3,183,685
Special Reserve for Capital Projects	36,864,492	(16,263,245)	20,601,247
Capital Project for Blended Component Units	40,965,216	(4,944,645)	36,020,571
Bond Interest & Redemption Fund	15,115,484	699,400	15,814,884
Self-Insurance	10,501,337	(186,490)	10,314,847
Retiree Benefit Fund	143,793,079	3,038,660	146,831,739
Ending Fund Balance (Estimated)	713,651,094	(78,003,562)	635,647,532

Multi-Year Projection (MYP) Assumptions

Planning Factors	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Average Daily Attendance (Funded District & County)	32,134	31,224	30,909	30,559	30,296	29,690	29,096
LCFF Gap Funding (DOF)	100%	100%	100%	100%	100%	100%	100%
Statutory COLA & Augmentation	1.07%	2.30%	3.00%	2.80%	2.70%	2.70%	2.70%
Step and Column	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%
STRS Employer Rates	19.10%	19.10%	19.10%	19.10%	19.10%	19.10%	19.10%
PERS Employer Rates	27.05%	26.81%	26.90%	27.80%	27.40%	27.40%	27.40%
Health & Welfare Increases	\$19,203 Avg. per person	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%
Lottery Revenue – Unrestricted per ADA	\$191	\$191	\$191	\$191	\$191	\$191	\$191
Lottery Revenue – Restricted per ADA	\$82	\$82	\$82	\$82	\$82	\$82	\$82
California Consumer Price Index (CPI)	3.07%	3.42%	2.98%	2.77%	2.90%	2.90%	2.90%
Mandate Block Grant - K-8 per ADA	\$28.21	\$39.09	\$40.27	\$41.65	\$43.03	\$43.03	\$43.03
Mandate Block Grant - 9-12 per ADA	\$73.62	\$75.31	\$77.58	\$80.23	\$82.89	\$82.89	\$82.89
Routine Restricted Maintenance Account	Equal or greater than 3% of total GF expenditures	Equal or greater than 3% of total GF expenditures	Equal or greater than 3% of total GF expenditures	Equal or greater than 3% of total GF expenditures	Equal or greater than 3% of total GF expenditures	Equal or greater than 3% of total GF expenditures	Equal or greater than 3% of total GF expenditures

Conclusion

The projection supports that the District will be able to meet its financial obligations for the current and subsequent years. Administration is confident that the district will be able to maintain a minimum reserve of four percent and have the necessary cash to ensure that the district remains fiscally solvent.

SACS Forms

The SACS forms follow this summary and begin with the Budget Adoption 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: 9680 Citrus Ave Fontana, Ca 92335

Date: 6/11/2025 To 6/18/2025

Adoption Date: 06/25/2025

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Jonathan Dunn

Public Hearing:

Place: 9680 Citrus Ave Fontana, Ca 92335

Date: 6/18/2025

Time: 6:30 PM

Title: Executive Director, Fiscal Services

Contact person for additional information on the budget reports:

Name: Jonathan Dunn

Title: Executive Director, Fiscal Services

Telephone: 909-357-5000 x 29145

E-mail: Jonathan.Dunn@Fusd.net

Criteria and Standards Review Summary

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

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

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

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Form CB
G8B11NTEJU(2025-26)

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

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	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2024-25 Estimated Actuals	2025-26 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units	G	G
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund	G	G
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	G	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	G	

L	Lottery Report	G	
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

			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)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	494,202,530.00	0.00	494,202,530.00	497,375,340.00	0.00	497,375,340.00	0.6%
2) Federal Revenue		8100-8299	0.00	56,565,504.00	56,565,504.00	0.00	31,844,032.00	31,844,032.00	-43.7%
3) Other State Revenue		8300-8599	11,858,351.00	114,314,409.00	126,172,760.00	11,701,190.00	112,509,811.00	124,211,001.00	-1.6%
4) Other Local Revenue		8600-8799	19,663,332.00	8,811,951.00	28,475,283.00	11,502,712.00	6,160,731.00	17,663,443.00	-38.0%
5) TOTAL, REVENUES			525,724,213.00	179,691,864.00	705,416,077.00	520,579,242.00	150,514,574.00	671,093,816.00	-4.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	187,089,867.00	72,398,275.00	259,488,142.00	201,333,052.00	58,797,638.00	260,130,690.00	0.2%
2) Classified Salaries		2000-2999	66,031,838.00	28,884,452.07	94,916,290.07	67,079,460.00	30,255,174.00	97,334,634.00	2.5%
3) Employee Benefits		3000-3999	128,913,160.00	69,134,723.00	198,047,883.00	133,112,489.00	71,283,411.00	204,395,900.00	3.2%
4) Books and Supplies		4000-4999	13,626,195.00	12,869,619.00	26,495,814.00	17,453,667.00	18,869,299.00	36,322,966.00	37.1%
5) Services and Other Operating Expenditures		5000-5999	44,776,038.00	58,238,661.00	103,014,699.00	50,483,241.00	65,692,682.00	116,175,923.00	12.8%
6) Capital Outlay		6000-6999	543,896.00	27,400,060.00	27,943,956.00	837,815.00	6,387,809.00	7,225,624.00	-74.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	169,511.00	0.00	169,511.00	140,000.00	0.00	140,000.00	-17.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(6,470,745.00)	5,322,023.00	(1,148,722.00)	(11,138,501.00)	9,346,844.00	(1,791,657.00)	56.0%
9) TOTAL, EXPENDITURES			434,679,760.00	274,247,813.07	708,927,573.07	459,301,223.00	260,632,857.00	719,934,080.00	1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			91,044,453.00	(94,555,949.07)	(3,511,496.07)	61,278,019.00	(110,118,283.00)	(48,840,264.00)	1,290.9%
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	19,859,618.00	0.00	19,859,618.00	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	(75,722,529.00)	75,722,529.00	0.00	(81,067,812.00)	81,067,812.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(95,582,147.00)	75,722,529.00	(19,859,618.00)	(81,067,812.00)	81,067,812.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,537,694.00)	(18,833,420.07)	(23,371,114.07)	(19,789,793.00)	(29,050,471.00)	(48,840,264.00)	109.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	205,838,097.75	142,685,498.04	348,523,595.79	201,300,403.75	123,852,077.97	325,152,481.72	-6.7%
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)			205,838,097.75	142,685,498.04	348,523,595.79	201,300,403.75	123,852,077.97	325,152,481.72	-6.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			205,838,097.75	142,685,498.04	348,523,595.79	201,300,403.75	123,852,077.97	325,152,481.72	-6.7%
2) Ending Balance, June 30 (E + F1e)			201,300,403.75	123,852,077.97	325,152,481.72	181,510,610.75	94,801,606.97	276,312,217.72	-15.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.0%
Stores		9712	297,734.13	0.00	297,734.13	278,011.00	0.00	278,011.00	-6.6%
Prepaid Items		9713	4,251,943.47	0.00	4,251,943.47	4,251,943.00	0.00	4,251,943.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	123,852,078.47	123,852,078.47	0.00	94,801,606.97	94,801,606.97	-23.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	78,450,000.00	0.00	78,450,000.00	78,500,000.00	0.00	78,500,000.00	0.1%
AB218	0000	9760	5,000,000.00		5,000,000.00			0.00	
Loss of Federal Funding	0000	9760	73,450,000.00		73,450,000.00			0.00	
AB218	0000	9760			0.00	5,000,000.00		5,000,000.00	
Loss of Federal Funding	0000	9760			0.00	73,500,000.00		73,500,000.00	
d) Assigned									
Other Assignments		9780	88,949,238.15	0.00	88,949,238.15	69,483,293.75	0.00	69,483,293.75	-21.9%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	29,151,488.00	0.00	29,151,488.00	28,797,363.00	0.00	28,797,363.00	-1.2%
Unassigned/Unappropriated Amount		9790	0.00	(.50)	(.50)	0.00	0.00	0.00	-100.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	201,300,403.75	123,852,077.97	325,152,481.72				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			201,300,403.75	123,852,077.97	325,152,481.72				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			201,300,403.75	123,852,077.97	325,152,481.72				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	354,680,091.00	0.00	354,680,091.00	369,565,416.00	0.00	369,565,416.00	4.2%
Education Protection Account State Aid - Current Year		8012	61,297,736.00	0.00	61,297,736.00	60,925,921.00	0.00	60,925,921.00	-0.6%
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	152,116.00	0.00	152,116.00	152,116.00	0.00	152,116.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	27,096,438.00	0.00	27,096,438.00	27,113,395.00	0.00	27,113,395.00	0.1%
Unsecured Roll Taxes		8042	944,561.00	0.00	944,561.00	1,007,532.00	0.00	1,007,532.00	6.7%
Prior Years' Taxes		8043	31,285.00	0.00	31,285.00	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	2,398,849.00	0.00	2,398,849.00	2,541,836.00	0.00	2,541,836.00	6.0%
Education Revenue Augmentation Fund (ERAF)		8045	(8,069,467.00)	0.00	(8,069,467.00)	(8,069,467.00)	0.00	(8,069,467.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	56,131,869.00	0.00	56,131,869.00	44,612,672.00	0.00	44,612,672.00	-20.5%
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)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			494,663,478.00	0.00	494,663,478.00	497,849,421.00	0.00	497,849,421.00	0.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(460,948.00)	0.00	(460,948.00)	(474,081.00)	0.00	(474,081.00)	2.8%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			494,202,530.00	0.00	494,202,530.00	497,375,340.00	0.00	497,375,340.00	0.6%
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	7,335,105.00	7,335,105.00	0.00	7,335,105.00	7,335,105.00	0.0%
Special Education Discretionary Grants		8182	0.00	703,921.00	703,921.00	0.00	703,921.00	703,921.00	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	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)	
Title I, Part A, Basic	3010	8290		17,676,577.00	17,676,577.00		21,130,594.00	21,130,594.00	19.5%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290		24,465.00	24,465.00		89,480.00	89,480.00	265.7%
Title III, English Learner Program	4203	8290		1,594,936.00	1,594,936.00		1,720,052.00	1,720,052.00	7.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		377,757.00	377,757.00		375,884.00	375,884.00	-0.5%
All Other Federal Revenue	All Other	8290	0.00	28,852,743.00	28,852,743.00	0.00	488,996.00	488,996.00	-98.3%
TOTAL, FEDERAL REVENUE			0.00	56,565,504.00	56,565,504.00	0.00	31,844,032.00	31,844,032.00	-43.7%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		31,127,370.00	31,127,370.00		31,253,677.00	31,253,677.00	0.4%
Prior Years	6500	8319		(123,232.00)	(123,232.00)		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,610,198.00	0.00	1,610,198.00	1,566,975.00	0.00	1,566,975.00	-2.7%
Lottery - Unrestricted and Instructional Materials		8560	6,017,683.00	2,643,355.00	8,661,038.00	5,934,215.00	2,547,674.00	8,481,889.00	-2.1%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		35,284,964.00	35,284,964.00		34,847,993.00	34,847,993.00	-1.2%
After School Education and Safety (ASES)	6010	8590		5,477,774.00	5,477,774.00		5,337,223.00	5,337,223.00	-2.6%
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		2,307,179.00	2,307,179.00		1,500,000.00	1,500,000.00	-35.0%
Arts and Music in Schools (Prop 28)	6770	8590		6,040,285.00	6,040,285.00		6,040,285.00	6,040,285.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,230,470.00	31,556,714.00	35,787,184.00	4,200,000.00	30,982,959.00	35,182,959.00	-1.7%
TOTAL, OTHER STATE REVENUE			11,858,351.00	114,314,409.00	126,172,760.00	11,701,190.00	112,509,811.00	124,211,001.00	-1.6%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	82,000.00	0.00	82,000.00	40,000.00	0.00	40,000.00	-51.2%
Interest		8660	16,000,000.00	23,597.00	16,023,597.00	10,000,000.00	0.00	10,000,000.00	-37.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	36,000.00	0.00	36,000.00	36,000.00	0.00	36,000.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,545,332.00	8,788,354.00	12,333,686.00	1,426,712.00	6,160,731.00	7,587,443.00	-38.5%
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									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,663,332.00	8,811,951.00	28,475,283.00	11,502,712.00	6,160,731.00	17,663,443.00	-38.0%
TOTAL, REVENUES			525,724,213.00	179,691,864.00	705,416,077.00	520,579,242.00	150,514,574.00	671,093,816.00	-4.9%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	146,098,530.00	58,390,972.00	204,489,502.00	160,104,197.00	47,583,433.00	207,687,630.00	1.6%
Certificated Pupil Support Salaries		1200	13,565,282.00	1,942,273.00	15,507,555.00	13,931,140.00	1,947,201.00	15,878,341.00	2.4%
Certificated Supervisors' and Administrators' Salaries		1300	21,224,259.00	3,073,519.00	24,297,778.00	23,041,878.00	3,181,805.00	26,223,683.00	7.9%
Other Certificated Salaries		1900	6,201,796.00	8,991,511.00	15,193,307.00	4,255,837.00	6,085,199.00	10,341,036.00	-31.9%
TOTAL, CERTIFICATED SALARIES			187,089,867.00	72,398,275.00	259,488,142.00	201,333,052.00	58,797,638.00	260,130,690.00	0.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	5,244,557.00	14,911,549.07	20,156,106.07	5,320,658.00	17,477,600.00	22,798,258.00	13.1%
Classified Support Salaries		2200	26,957,671.00	9,994,941.00	36,952,612.00	26,783,474.00	8,944,133.00	35,727,607.00	-3.3%
Classified Supervisors' and Administrators' Salaries		2300	4,803,063.00	1,227,753.00	6,030,816.00	4,902,078.00	1,184,501.00	6,086,579.00	0.9%
Clerical, Technical and Office Salaries		2400	21,215,935.00	1,826,662.00	23,042,597.00	21,661,167.00	1,918,682.00	23,579,849.00	2.3%
Other Classified Salaries		2900	7,810,612.00	923,547.00	8,734,159.00	8,412,083.00	730,258.00	9,142,341.00	4.7%
TOTAL, CLASSIFIED SALARIES			66,031,838.00	28,884,452.07	94,916,290.07	67,079,460.00	30,255,174.00	97,334,634.00	2.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	34,627,494.00	36,776,235.00	71,403,729.00	37,382,996.00	35,492,406.00	72,875,402.00	2.1%
PERS		3201-3202	16,404,653.00	7,832,370.00	24,237,023.00	15,837,777.00	8,283,030.00	24,120,807.00	-0.5%
OASDI/Medicare/Alternative		3301-3302	7,930,787.00	3,348,590.00	11,279,377.00	8,147,450.00	3,300,402.00	11,447,852.00	1.5%
Health and Welfare Benefits		3401-3402	52,078,864.00	19,871,849.00	71,950,713.00	53,103,055.00	23,101,015.00	76,204,070.00	5.9%
Unemployment Insurance		3501-3502	144,612.00	59,257.00	203,869.00	133,535.00	47,857.00	181,392.00	-11.0%
Workers' Compensation		3601-3602	3,035,497.00	1,231,953.00	4,267,450.00	3,502,324.00	1,058,701.00	4,561,025.00	6.9%
OPEB, Allocated		3701-3702	14,303,253.00	14,469.00	14,317,722.00	15,005,352.00	0.00	15,005,352.00	4.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	388,000.00	0.00	388,000.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			128,913,160.00	69,134,723.00	198,047,883.00	133,112,489.00	71,283,411.00	204,395,900.00	3.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	115,775.00	1,186,719.00	1,302,494.00	1,041,279.00	5,000,000.00	6,041,279.00	363.8%
Books and Other Reference Materials		4200	82,242.00	669,823.00	752,065.00	84,853.00	476,622.00	561,475.00	-25.3%
Materials and Supplies		4300	5,789,358.00	7,668,926.00	13,458,284.00	7,621,259.00	10,766,893.00	18,388,152.00	36.6%
Noncapitalized Equipment		4400	7,638,820.00	2,609,151.00	10,247,971.00	8,706,276.00	2,575,784.00	11,282,060.00	10.1%
Food		4700	0.00	735,000.00	735,000.00	0.00	50,000.00	50,000.00	-93.2%
TOTAL, BOOKS AND SUPPLIES			13,626,195.00	12,869,619.00	26,495,814.00	17,453,667.00	18,869,299.00	36,322,966.00	37.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	6,082,500.00	16,599,239.00	22,681,739.00	7,782,500.00	19,123,935.00	26,906,435.00	18.6%
Travel and Conferences		5200	865,787.00	1,754,689.00	2,620,476.00	797,309.00	1,776,046.00	2,573,355.00	-1.8%
Dues and Memberships		5300	204,895.00	13,702.00	218,597.00	143,645.00	12,205.00	155,850.00	-28.7%
Insurance	5400 - 5450		4,106,624.00	0.00	4,106,624.00	4,233,939.00	0.00	4,233,939.00	3.1%
Operations and Housekeeping Services		5500	13,240,213.00	640,000.00	13,880,213.00	13,359,213.00	804,000.00	14,163,213.00	2.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,926,531.00	3,756,224.00	6,682,755.00	2,622,565.00	2,534,398.00	5,156,963.00	-22.8%
Transfers of Direct Costs		5710	(641,161.00)	641,161.00	0.00	(460,159.00)	460,159.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(291,362.00)	73,152.00	(218,210.00)	(290,820.00)	61,200.00	(229,620.00)	5.2%

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)	
Professional/Consulting Services and Operating Expenditures		5800	17,372,776.00	34,689,948.00	52,062,724.00	21,451,795.00	40,919,529.00	62,371,324.00	19.8%
Communications		5900	909,235.00	70,546.00	979,781.00	843,254.00	1,210.00	844,464.00	-13.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			44,776,038.00	58,238,661.00	103,014,699.00	50,483,241.00	65,692,682.00	116,175,923.00	12.8%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	14,630.00	1,082,362.00	1,096,992.00	0.00	441,938.00	441,938.00	-59.7%
Buildings and Improvements of Buildings		6200	305,616.00	5,216,873.00	5,522,489.00	315,536.00	2,838,644.00	3,154,180.00	-42.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	223,650.00	14,465,421.00	14,689,071.00	465,235.00	2,988,518.00	3,453,753.00	-76.5%
Equipment Replacement		6500	0.00	6,635,404.00	6,635,404.00	57,044.00	118,709.00	175,753.00	-97.4%
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			543,896.00	27,400,060.00	27,943,956.00	837,815.00	6,387,809.00	7,225,624.00	-74.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	169,511.00	0.00	169,511.00	140,000.00	0.00	140,000.00	-17.4%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	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)			169,511.00	0.00	169,511.00	140,000.00	0.00	140,000.00	-17.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(5,322,023.00)	5,322,023.00	0.00	(9,346,844.00)	9,346,844.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,148,722.00)	0.00	(1,148,722.00)	(1,791,657.00)	0.00	(1,791,657.00)	56.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,470,745.00)	5,322,023.00	(1,148,722.00)	(11,138,501.00)	9,346,844.00	(1,791,657.00)	56.0%
TOTAL, EXPENDITURES			434,679,760.00	274,247,813.07	708,927,573.07	459,301,223.00	280,632,857.00	719,934,080.00	1.6%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	146,656.00	0.00	146,656.00	0.00	0.00	0.00	-100.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	19,712,962.00	0.00	19,712,962.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			19,859,618.00	0.00	19,859,618.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
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									
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	(75,479,889.00)	75,479,889.00	0.00	(81,067,812.00)	81,067,812.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(242,640.00)	242,640.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(75,722,529.00)	75,722,529.00	0.00	(81,067,812.00)	81,067,812.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(95,582,147.00)	75,722,529.00	(19,859,618.00)	(81,067,812.00)	81,067,812.00	0.00	-100.0%

			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)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	494,202,530.00	0.00	494,202,530.00	497,375,340.00	0.00	497,375,340.00	0.6%
2) Federal Revenue		8100-8299	0.00	56,565,504.00	56,565,504.00	0.00	31,844,032.00	31,844,032.00	-43.7%
3) Other State Revenue		8300-8599	11,858,351.00	114,314,409.00	126,172,760.00	11,701,190.00	112,509,811.00	124,211,001.00	-1.6%
4) Other Local Revenue		8600-8799	19,663,332.00	8,811,951.00	28,475,283.00	11,502,712.00	6,160,731.00	17,663,443.00	-38.0%
5) TOTAL, REVENUES			525,724,213.00	179,691,864.00	705,416,077.00	520,579,242.00	150,514,574.00	671,093,816.00	-4.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	249,894,689.00	176,580,960.07	426,475,649.07	270,175,376.00	179,093,694.00	449,269,070.00	5.3%
2) Instruction - Related Services	2000-2999		66,419,725.00	26,496,896.00	92,916,621.00	70,162,138.00	28,198,700.00	98,360,838.00	5.9%
3) Pupil Services	3000-3999		43,393,454.00	12,507,726.00	55,901,180.00	47,520,714.00	11,824,058.00	59,344,772.00	6.2%
4) Ancillary Services	4000-4999		8,848.00	0.00	8,848.00	3,020.00	1,365.00	4,385.00	-50.4%
5) Community Services	5000-5999		24,955.00	0.00	24,955.00	22,450.00	0.00	22,450.00	-10.0%
6) Enterprise	6000-6999		27,198.00	0.00	27,198.00	29,683.00	0.00	29,683.00	9.1%
7) General Administration	7000-7999		26,786,293.00	7,227,746.00	34,014,039.00	21,509,014.00	12,552,385.00	34,061,399.00	0.1%
8) Plant Services	8000-8999		47,955,087.00	51,434,485.00	99,389,572.00	49,738,828.00	28,962,655.00	78,701,483.00	-20.8%
9) Other Outgo	9000-9999		169,511.00	0.00	169,511.00	140,000.00	0.00	140,000.00	-17.4%
10) TOTAL, EXPENDITURES			434,679,760.00	274,247,813.07	708,927,573.07	459,301,223.00	260,632,857.00	719,934,080.00	1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			91,044,453.00	(94,555,949.07)	(3,511,496.07)	61,278,019.00	(110,118,283.00)	(48,840,264.00)	1,290.9%
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		19,859,618.00	0.00	19,859,618.00	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		(75,722,529.00)	75,722,529.00	0.00	(81,067,812.00)	81,067,812.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(95,582,147.00)	75,722,529.00	(19,859,618.00)	(81,067,812.00)	81,067,812.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,537,694.00)	(18,833,420.07)	(23,371,114.07)	(19,789,793.00)	(29,050,471.00)	(48,840,264.00)	109.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		205,838,097.75	142,685,498.04	348,523,595.79	201,300,403.75	123,852,077.97	325,152,481.72	-6.7%
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)			205,838,097.75	142,685,498.04	348,523,595.79	201,300,403.75	123,852,077.97	325,152,481.72	-6.7%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			205,838,097.75	142,685,498.04	348,523,595.79	201,300,403.75	123,852,077.97	325,152,481.72	-6.7%
2) Ending Balance, June 30 (E + F1e)			201,300,403.75	123,852,077.97	325,152,481.72	181,510,610.75	94,801,606.97	276,312,217.72	-15.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.0%
Stores	9712		297,734.13	0.00	297,734.13	278,011.00	0.00	278,011.00	-6.6%
Prepaid Items	9713		4,251,943.47	0.00	4,251,943.47	4,251,943.00	0.00	4,251,943.00	0.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	123,852,078.47	123,852,078.47	0.00	94,801,606.97	94,801,606.97	-23.5%
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		78,450,000.00	0.00	78,450,000.00	78,500,000.00	0.00	78,500,000.00	0.1%
AB218	0000	9760	5,000,000.00		5,000,000.00			0.00	
Loss of Federal Funding	0000	9760	73,450,000.00		73,450,000.00			0.00	
AB218	0000	9760			0.00	5,000,000.00		5,000,000.00	
Loss of Federal Funding	0000	9760			0.00	73,500,000.00		73,500,000.00	
d) Assigned									
Other Assignments (by Resource/Object)	9780		88,949,238.15	0.00	88,949,238.15	69,483,293.75	0.00	69,483,293.75	-21.9%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		29,151,488.00	0.00	29,151,488.00	28,797,363.00	0.00	28,797,363.00	-1.2%
Unassigned/Unappropriated Amount	9790		0.00	(.50)	(.50)	0.00	0.00	0.00	-100.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	35,270,117.63	35,270,117.63
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	992,821.76	942,821.76
6010	After School Education and Safety (ASES)	1.00	0.00
6211	Literacy Coaches and Reading Specialists Grant Program	503,954.95	304,054.95
6266	Educator Effectiveness, FY 2021-22	5,374,517.62	.62
6300	Lottery : Instructional Materials	6,373,604.91	3,921,278.91
6318	Antibias Education Grant	.40	.40
6331	CA Community Schools Partnership Act - Planning Grant	0.00	.50
6547	Special Education Early Intervention Preschool Grant	5,286,894.34	6,372,748.34
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	11,453,949.02	8,453,949.02
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	9,778,381.00	5,988,516.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	.51	.51
7033	Child Nutrition: School Food Best Practices Apportionment	386.84	386.84
7311	Classified School Employee Professional Development Block Grant	170,972.79	65,372.79
7339	Dual Enrollment Opportunities	192,606.38	192,606.38
7399	LCFF Equity Multiplier	1,439,723.00	1,419,810.00
7412	A-G Access/Success Grant	957,504.00	1,374.00
7413	A-G Learning Loss Mitigation Grant	869,029.00	37,561.00
7435	Learning Recovery Emergency Block Grant	34,729,012.40	23,944,134.40
7810	Other Restricted State	309,609.00	309,609.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,000,000.05	1,000,000.05
9010	Other Restricted Local	9,148,991.87	6,577,263.87
Total, Restricted Balance		123,852,078.47	94,801,606.97

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	2,424,793.55	2,424,793.55	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,424,793.55	2,424,793.55	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,424,793.55	2,424,793.55	0.0%
2) Ending Balance, June 30 (E + F1e)			2,424,793.55	2,424,793.55	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	2,424,793.55	2,424,793.55	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	2,424,793.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,424,793.55		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			2,424,793.55		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,424,793.55	2,424,793.55	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,424,793.55	2,424,793.55	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,424,793.55	2,424,793.55	0.0%
2) Ending Balance, June 30 (E + F1e)			2,424,793.55	2,424,793.55	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	2,424,793.55	2,424,793.55	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
8210	Student Activity Funds	2,424,793.55	2,424,793.55
Total, Restricted Balance		2,424,793.55	2,424,793.55

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	884,560.00	747,127.00	-15.5%
3) Other State Revenue		8300-8599	133,490.00	150,476.00	12.7%
4) Other Local Revenue		8600-8799	1,528,654.00	2,104,967.00	37.7%
5) TOTAL, REVENUES			2,546,704.00	3,002,570.00	17.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,345,287.00	1,381,583.00	2.7%
2) Classified Salaries		2000-2999	435,771.00	436,564.00	0.2%
3) Employee Benefits		3000-3999	556,378.00	584,294.00	5.0%
4) Books and Supplies		4000-4999	692,504.00	269,442.00	-61.1%
5) Services and Other Operating Expenditures		5000-5999	387,917.00	185,090.00	-52.3%
6) Capital Outlay		6000-6999	203,685.00	55,000.00	-73.0%
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	93,234.00	125,022.00	34.1%
9) TOTAL, EXPENDITURES			3,714,776.00	3,036,995.00	-18.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,168,072.00)	(34,425.00)	-97.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,168,072.00)	(34,425.00)	-97.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,239,196.07	71,124.07	-94.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,239,196.07	71,124.07	-94.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,239,196.07	71,124.07	-94.3%
2) Ending Balance, June 30 (E + F1e)			71,124.07	36,699.07	-48.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	34,427.19	2.19	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	36,696.88	36,696.88	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	71,124.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			71,124.07		
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)			71,124.07		
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	61,507.00	47,127.00	-23.4%
All Other Federal Revenue	All Other	8290	823,053.00	700,000.00	-15.0%
TOTAL, FEDERAL REVENUE			884,560.00	747,127.00	-15.5%
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	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	133,490.00	150,476.00	12.7%
TOTAL, OTHER STATE REVENUE			133,490.00	150,476.00	12.7%
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	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					
Adult Education Fees		8671	2,000.00	2,000.00	0.0%
Interagency Services		8677	1,526,654.00	2,102,967.00	37.8%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%

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			1,528,654.00	2,104,967.00	37.7%
TOTAL, REVENUES			2,546,704.00	3,002,570.00	17.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	952,807.00	871,454.00	-8.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	349,910.00	316,345.00	-9.6%
Other Certificated Salaries		1900	42,570.00	193,784.00	355.2%
TOTAL, CERTIFICATED SALARIES			1,345,287.00	1,381,583.00	2.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	58,859.00	62,215.00	5.7%
Classified Support Salaries		2200	31,287.00	31,687.00	1.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	344,356.00	342,662.00	-0.5%
Other Classified Salaries		2900	1,269.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			435,771.00	436,564.00	0.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	237,842.00	263,882.00	10.9%
PERS		3201-3202	96,965.00	103,447.00	6.7%
OASDI/Medicare/Alternative		3301-3302	51,518.00	52,191.00	1.3%
Health and Welfare Benefits		3401-3402	147,753.00	142,049.00	-3.9%
Unemployment Insurance		3501-3502	895.00	910.00	1.7%
Workers' Compensation		3601-3602	21,405.00	21,815.00	1.9%
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			556,378.00	584,294.00	5.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	93,382.00	50,781.00	-45.6%
Books and Other Reference Materials		4200	10,859.00	9,020.00	-16.9%
Materials and Supplies		4300	308,439.00	126,241.00	-59.1%
Noncapitalized Equipment		4400	279,824.00	83,400.00	-70.2%
TOTAL, BOOKS AND SUPPLIES			692,504.00	269,442.00	-61.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	53,036.00	24,465.00	-53.9%
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	1,218.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	70,497.00	46,600.00	-33.9%
Professional/Consulting Services and Operating Expenditures		5800	258,166.00	114,025.00	-55.8%
Communications		5900	5,000.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			387,917.00	185,090.00	-52.3%
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	74,610.00	0.00	-100.0%
Equipment		6400	129,075.00	55,000.00	-57.4%
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			203,685.00	55,000.00	-73.0%
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	93,234.00	125,022.00	34.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			93,234.00	125,022.00	34.1%
TOTAL, EXPENDITURES			3,714,776.00	3,036,995.00	-18.2%
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) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	884,560.00	747,127.00	-15.5%
3) Other State Revenue		8300-8599	133,490.00	150,476.00	12.7%
4) Other Local Revenue		8600-8799	1,528,654.00	2,104,967.00	37.7%
5) TOTAL, REVENUES			2,546,704.00	3,002,570.00	17.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,138,058.00	1,585,560.00	-25.8%
2) Instruction - Related Services	2000-2999		1,224,605.00	1,228,411.00	0.3%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		93,234.00	125,022.00	34.1%
8) Plant Services	8000-8999		258,879.00	98,002.00	-62.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,714,776.00	3,036,995.00	-18.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,168,072.00)	(34,425.00)	-97.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,168,072.00)	(34,425.00)	-97.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,239,196.07	71,124.07	-94.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,239,196.07	71,124.07	-94.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,239,196.07	71,124.07	-94.3%
2) Ending Balance, June 30 (E + F1e)			71,124.07	36,699.07	-48.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	34,427.19	2.19	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	36,696.88	36,696.88	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
6371	CalWORKs for ROCP or Adult Education	.13	.13
6391	Adult Education Program	34,427.06	2.06
Total, Restricted Balance		34,427.19	2.19

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	694,978.00	81,502.00	-88.3%
3) Other State Revenue		8300-8599	14,124,811.00	8,388,042.00	-40.6%
4) Other Local Revenue		8600-8799	1,368,234.00	1,155,074.00	-15.6%
5) TOTAL, REVENUES			16,188,023.00	9,624,618.00	-40.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,723,802.00	3,457,566.00	-7.1%
2) Classified Salaries		2000-2999	2,919,296.00	2,282,639.00	-21.8%
3) Employee Benefits		3000-3999	3,119,415.00	2,904,198.00	-6.9%
4) Books and Supplies		4000-4999	698,051.00	251,465.00	-64.0%
5) Services and Other Operating Expenditures		5000-5999	330,302.00	217,187.00	-34.2%
6) Capital Outlay		6000-6999	3,544,208.00	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	388,682.00	507,639.00	30.6%
9) TOTAL, EXPENDITURES			14,723,756.00	9,620,694.00	-34.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,464,267.00	3,924.00	-99.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	146,656.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			146,656.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,610,923.00	3,924.00	-99.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,913,192.61	7,524,115.61	27.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,913,192.61	7,524,115.61	27.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,913,192.61	7,524,115.61	27.2%
2) Ending Balance, June 30 (E + F1e)			7,524,115.61	7,528,039.61	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,951,367.00	6,760,854.00	-2.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	572,748.61	767,185.61	33.9%
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	7,524,115.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			7,524,115.61		
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)			7,524,115.61		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	410,779.00	0.00	-100.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	284,199.00	81,502.00	-71.3%
TOTAL, FEDERAL REVENUE			694,978.00	81,502.00	-88.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	12,580,924.00	8,345,542.00	-33.7%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,543,887.00	42,500.00	-97.2%
TOTAL, OTHER STATE REVENUE			14,124,811.00	8,388,042.00	-40.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	350,039.00	320,000.00	-8.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	1,018,195.00	835,074.00	-18.0%
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			1,368,234.00	1,155,074.00	-15.6%
TOTAL, REVENUES			16,188,023.00	9,624,618.00	-40.5%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	2,585,130.00	2,312,090.00	-10.6%
Certificated Pupil Support Salaries		1200	222,773.00	223,939.00	0.5%
Certificated Supervisors' and Administrators' Salaries		1300	550,670.00	557,575.00	1.3%
Other Certificated Salaries		1900	365,229.00	363,962.00	-0.3%
TOTAL, CERTIFICATED SALARIES			3,723,802.00	3,457,566.00	-7.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,409,615.00	1,051,882.00	-25.4%
Classified Support Salaries		2200	154,044.00	120,844.00	-21.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	440,556.00	383,692.00	-12.9%
Other Classified Salaries		2900	915,081.00	726,221.00	-20.6%
TOTAL, CLASSIFIED SALARIES			2,919,296.00	2,282,639.00	-21.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	613,391.00	578,258.00	-5.7%
PERS		3201-3202	759,675.00	614,570.00	-19.1%
OASDI/Medicare/Alternative		3301-3302	293,950.00	241,123.00	-18.0%
Health and Welfare Benefits		3401-3402	1,369,413.00	1,398,495.00	2.1%
Unemployment Insurance		3501-3502	3,315.00	2,871.00	-13.4%
Workers' Compensation		3601-3602	79,671.00	68,881.00	-13.5%
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			3,119,415.00	2,904,198.00	-6.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	342,953.00	20,800.00	-93.9%
Materials and Supplies		4300	265,079.00	155,265.00	-41.4%
Noncapitalized Equipment		4400	90,019.00	75,400.00	-16.2%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			698,051.00	251,465.00	-64.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	15,682.00	350.00	-97.8%
Dues and Memberships		5300	625.00	0.00	-100.0%
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	5,637.00	50,000.00	787.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	49,017.00	42,600.00	-13.1%
Professional/Consulting Services and Operating Expenditures		5800	257,741.00	124,237.00	-51.8%
Communications		5900	1,600.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			330,302.00	217,187.00	-34.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	3,450,452.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	11,688.00	0.00	-100.0%
Equipment		6400	82,068.00	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			3,544,208.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	388,682.00	507,639.00	30.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			388,682.00	507,639.00	30.6%
TOTAL, EXPENDITURES			14,723,756.00	9,620,694.00	-34.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	146,656.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			146,656.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
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)			146,656.00	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	694,978.00	81,502.00	-88.3%
3) Other State Revenue		8300-8599	14,124,811.00	8,388,042.00	-40.6%
4) Other Local Revenue		8600-8799	1,368,234.00	1,155,074.00	-15.6%
5) TOTAL, REVENUES			16,188,023.00	9,624,618.00	-40.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		7,791,881.00	6,364,147.00	-18.3%
2) Instruction - Related Services	2000-2999		2,391,987.00	2,207,667.00	-7.7%
3) Pupil Services	3000-3999		606,998.00	541,241.00	-10.8%
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		388,682.00	507,639.00	30.6%
8) Plant Services	8000-8999		3,544,208.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			14,723,756.00	9,620,694.00	-34.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,464,267.00	3,924.00	-99.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	146,656.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			146,656.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,610,923.00	3,924.00	-99.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,913,192.61	7,524,115.61	27.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,913,192.61	7,524,115.61	27.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,913,192.61	7,524,115.61	27.2%
2) Ending Balance, June 30 (E + F1e)			7,524,115.61	7,528,039.61	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,951,367.00	6,760,854.00	-2.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	572,748.61	767,185.61	33.9%
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
5066	Early Education: ARP California State Preschool Program - Rate Supplements	220,244.00	220,244.00
6130	Early Education: Center-Based Reserve Account	1,783,755.00	1,593,242.00
7810	Other Restricted State	4,947,368.00	4,947,368.00
Total, Restricted Balance		6,951,367.00	6,760,854.00

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	22,109,577.00	22,109,577.00	0.0%
3) Other State Revenue		8300-8599	11,445,867.00	11,445,867.00	0.0%
4) Other Local Revenue		8600-8799	1,436,500.00	1,436,500.00	0.0%
5) TOTAL, REVENUES			34,991,944.00	34,991,944.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	10,357,710.00	11,366,853.00	9.7%
3) Employee Benefits		3000-3999	5,910,400.00	6,440,631.00	9.0%
4) Books and Supplies		4000-4999	16,119,181.00	16,080,321.00	-0.2%
5) Services and Other Operating Expenditures		5000-5999	987,696.00	1,061,520.00	7.5%
6) Capital Outlay		6000-6999	3,818,410.00	3,818,410.00	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	666,806.00	1,158,996.00	73.8%
9) TOTAL, EXPENDITURES			37,860,203.00	39,926,731.00	5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,868,259.00)	(4,934,787.00)	72.0%
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)			(2,868,259.00)	(4,934,787.00)	72.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,503,637.15	34,635,378.15	-7.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,503,637.15	34,635,378.15	-7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,503,637.15	34,635,378.15	-7.6%
2) Ending Balance, June 30 (E + F1e)			34,635,378.15	29,700,591.15	-14.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	34,069,256.15	29,134,469.15	-14.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	566,122.00	566,122.00	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	34,635,378.15		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			34,635,378.15		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY (G10 + H2) - (I6 + J2)			34,635,378.15		
FEDERAL REVENUE					
Child Nutrition Programs		8220	20,417,810.00	20,417,810.00	0.0%
Donated Food Commodities		8221	1,691,767.00	1,691,767.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			22,109,577.00	22,109,577.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	11,445,867.00	11,445,867.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			11,445,867.00	11,445,867.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	30,000.00	30,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,188,000.00	1,188,000.00	0.0%
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	218,500.00	218,500.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,436,500.00	1,436,500.00	0.0%
TOTAL, REVENUES			34,991,944.00	34,991,944.00	0.0%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	8,701,409.00	9,507,001.00	9.3%
Classified Supervisors' and Administrators' Salaries		2300	968,500.00	1,093,958.00	13.0%
Clerical, Technical and Office Salaries		2400	687,801.00	765,894.00	11.4%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			10,357,710.00	11,366,853.00	9.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,611,601.00	2,915,462.00	11.6%
OASDI/Medicare/Alternative		3301-3302	794,632.00	885,691.00	11.5%
Health and Welfare Benefits		3401-3402	2,374,751.00	2,491,241.00	4.9%
Unemployment Insurance		3501-3502	5,414.00	5,932.00	9.6%
Workers' Compensation		3601-3602	124,002.00	142,305.00	14.8%
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			5,910,400.00	6,440,631.00	9.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	500.00	500.00	0.0%
Materials and Supplies		4300	900,310.00	875,545.00	-2.8%
Noncapitalized Equipment		4400	265,070.00	265,070.00	0.0%
Food		4700	14,953,301.00	14,939,206.00	-0.1%
TOTAL, BOOKS AND SUPPLIES			16,119,181.00	16,080,321.00	-0.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	70,000.00	70,000.00	0.0%
Dues and Memberships		5300	20,000.00	20,000.00	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	395,000.00	395,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(83,404.00)	(9,580.00)	-88.5%
Professional/Consulting Services and Operating Expenditures		5800	566,100.00	566,100.00	0.0%
Communications		5900	20,000.00	20,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			987,696.00	1,061,520.00	7.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	2,405,000.00	2,405,000.00	0.0%
Equipment		6400	182,000.00	182,000.00	0.0%
Equipment Replacement		6500	1,231,410.00	1,231,410.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,818,410.00	3,818,410.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	666,806.00	1,158,996.00	73.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			666,806.00	1,158,996.00	73.8%
TOTAL, EXPENDITURES			37,860,203.00	39,926,731.00	5.5%
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		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	22,109,577.00	22,109,577.00	0.0%
3) Other State Revenue		8300-8599	11,445,867.00	11,445,867.00	0.0%
4) Other Local Revenue		8600-8799	1,436,500.00	1,436,500.00	0.0%
5) TOTAL, REVENUES			34,991,944.00	34,991,944.00	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		33,369,987.00	34,944,325.00	4.7%
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		666,806.00	1,158,996.00	73.8%
8) Plant Services	8000-8999		3,823,410.00	3,823,410.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			37,860,203.00	39,926,731.00	5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,868,259.00)	(4,934,787.00)	72.0%
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)			(2,868,259.00)	(4,934,787.00)	72.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,503,637.15	34,635,378.15	-7.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,503,637.15	34,635,378.15	-7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,503,637.15	34,635,378.15	-7.6%
2) Ending Balance, June 30 (E + F1e)			34,635,378.15	29,700,591.15	-14.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	34,069,256.15	29,134,469.15	-14.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	566,122.00	566,122.00	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)	29,604,530.93	25,314,024.93
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	3,350,001.00	2,841,612.00
5330	Child Nutrition: Summer Food Service Program Operations	146,960.29	11,068.29
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	967,763.93	967,763.93
Total, Restricted Balance		34,069,256.15	29,134,469.15

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	100,000.00	100,000.00	0.0%
5) TOTAL, REVENUES			100,000.00	100,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			100,000.00	100,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100,000.00	100,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,491,810.07	13,591,810.07	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,491,810.07	13,591,810.07	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,491,810.07	13,591,810.07	0.7%
2) Ending Balance, June 30 (E + F1e)			13,591,810.07	13,691,810.07	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	13,591,810.07	0.00	-100.0%
d) Assigned					
Other Assignments		9780	0.00	13,691,810.07	New
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,591,810.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			13,591,810.07		
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)			13,591,810.07		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100,000.00	100,000.00	0.0%
TOTAL, REVENUES			100,000.00	100,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	100,000.00	100,000.00	0.0%
5) TOTAL, REVENUES			100,000.00	100,000.00	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)			100,000.00	100,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100,000.00	100,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,491,810.07	13,591,810.07	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,491,810.07	13,591,810.07	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,491,810.07	13,591,810.07	0.7%
2) Ending Balance, June 30 (E + F1e)			13,591,810.07	13,691,810.07	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	13,591,810.07	0.00	-100.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	13,691,810.07	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,200,000.00	1,800,000.00	-18.2%
5) TOTAL, REVENUES			2,200,000.00	1,800,000.00	-18.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	326,933.00	260,000.00	-20.5%
5) Services and Other Operating Expenditures		5000-5999	94,262.00	35,000.00	-62.9%
6) Capital Outlay		6000-6999	10,551,584.00	34,709,023.00	228.9%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,972,779.00	35,004,023.00	219.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,772,779.00)	(33,204,023.00)	278.5%
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	30,000,000.00	New
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	30,000,000.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,772,779.00)	(3,204,023.00)	-63.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	43,542,820.09	34,770,041.09	-20.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,542,820.09	34,770,041.09	-20.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,542,820.09	34,770,041.09	-20.1%
2) Ending Balance, June 30 (E + F1e)			34,770,041.09	31,566,018.09	-9.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	34,770,041.09	31,566,018.09	-9.2%
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	34,770,041.09		
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			34,770,041.09		
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)			34,770,041.09		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,200,000.00	1,800,000.00	-18.2%
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			2,200,000.00	1,800,000.00	-18.2%
TOTAL, REVENUES			2,200,000.00	1,800,000.00	-18.2%
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	171,300.00	150,000.00	-12.4%
Noncapitalized Equipment		4400	155,633.00	110,000.00	-29.3%
TOTAL, BOOKS AND SUPPLIES			326,933.00	260,000.00	-20.5%
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	18,843.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,100.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	73,319.00	35,000.00	-52.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			94,262.00	35,000.00	-62.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	64,953.00	20,459.00	-68.5%
Buildings and Improvements of Buildings		6200	10,486,631.00	34,688,564.00	230.8%
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			10,551,584.00	34,709,023.00	228.9%
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			10,972,779.00	35,004,023.00	219.0%
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	30,000,000.00	New
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	30,000,000.00	New
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	30,000,000.00	New

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,200,000.00	1,800,000.00	-18.2%
5) TOTAL, REVENUES			2,200,000.00	1,800,000.00	-18.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		10,959,279.00	34,994,023.00	219.3%
9) Other Outgo	9000-9999	Except 7600-7699	13,500.00	10,000.00	-25.9%
10) TOTAL, EXPENDITURES			10,972,779.00	35,004,023.00	219.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(8,772,779.00)	(33,204,023.00)	278.5%
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	30,000,000.00	New
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	30,000,000.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,772,779.00)	(3,204,023.00)	-63.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	43,542,820.09	34,770,041.09	-20.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,542,820.09	34,770,041.09	-20.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,542,820.09	34,770,041.09	-20.1%
2) Ending Balance, June 30 (E + F1e)			34,770,041.09	31,566,018.09	-9.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	34,770,041.09	31,566,018.09	-9.2%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,925,000.00	7,538,726.00	-15.5%
5) TOTAL, REVENUES			8,925,000.00	7,538,726.00	-15.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	2,000.00	New
5) Services and Other Operating Expenditures		5000-5999	807,024.00	803,324.00	-0.5%
6) Capital Outlay		6000-6999	25,943,969.00	10,268,944.00	-60.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			26,750,993.00	11,074,268.00	-58.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(17,825,993.00)	(3,535,542.00)	-80.2%
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)			(17,825,993.00)	(3,535,542.00)	-80.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	65,506,718.17	47,680,725.17	-27.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,506,718.17	47,680,725.17	-27.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,506,718.17	47,680,725.17	-27.2%
2) Ending Balance, June 30 (E + F1e)			47,680,725.17	44,145,183.17	-7.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	47,680,725.17	44,145,183.17	-7.4%
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	47,680,725.17		
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			47,680,725.17		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	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)			47,680,725.17		
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	2,925,000.00	2,538,726.00	-13.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	6,000,000.00	5,000,000.00	-16.7%
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			8,925,000.00	7,538,726.00	-15.5%
TOTAL, REVENUES			8,925,000.00	7,538,726.00	-15.5%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	1,000.00	New
Noncapitalized Equipment		4400	0.00	1,000.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	2,000.00	New
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	163,724.00	163,724.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	180,000.00	150,000.00	-16.7%
Professional/Consulting Services and Operating Expenditures		5800	463,300.00	489,600.00	5.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			807,024.00	803,324.00	-0.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	2,044,050.00	3,039,844.00	48.7%
Buildings and Improvements of Buildings		6200	23,899,919.00	7,229,100.00	-69.8%
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			25,943,969.00	10,268,944.00	-60.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			26,750,993.00	11,074,268.00	-58.6%
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	8,925,000.00	7,538,726.00	-15.5%
5) TOTAL, REVENUES			8,925,000.00	7,538,726.00	-15.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		26,750,993.00	11,074,268.00	-58.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			26,750,993.00	11,074,268.00	-58.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(17,825,993.00)	(3,535,542.00)	-80.2%
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)			(17,825,993.00)	(3,535,542.00)	-80.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	65,506,718.17	47,680,725.17	-27.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,506,718.17	47,680,725.17	-27.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,506,718.17	47,680,725.17	-27.2%
2) Ending Balance, June 30 (E + F1e)			47,680,725.17	44,145,183.17	-7.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	47,680,725.17	44,145,183.17	-7.4%
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	47,680,725.17	44,145,183.17
Total, Restricted Balance		47,680,725.17	44,145,183.17

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	767,979.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	104,772.00	97,875.00	-6.6%
5) TOTAL, REVENUES			872,751.00	97,875.00	-88.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	112,828.00	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			112,828.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			759,923.00	97,875.00	-87.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	655,385.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(655,385.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			104,538.00	97,875.00	-6.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,981,272.35	3,085,810.35	3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,981,272.35	3,085,810.35	3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,981,272.35	3,085,810.35	3.5%
2) Ending Balance, June 30 (E + F1e)			3,085,810.35	3,183,685.35	3.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,085,810.35	3,183,685.35	3.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,085,810.35		
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			3,085,810.35		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			3,085,810.35		
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	767,979.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			767,979.00	0.00	-100.0%
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	104,772.00	97,875.00	-6.6%
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			104,772.00	97,875.00	-6.6%
TOTAL, REVENUES			872,751.00	97,875.00	-88.8%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	112,828.00	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			112,828.00	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			112,828.00	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	655,385.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			655,385.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(655,385.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	767,979.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	104,772.00	97,875.00	-6.6%
5) TOTAL, REVENUES			872,751.00	97,875.00	-88.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		112,828.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			112,828.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			759,923.00	97,875.00	-87.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	655,385.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(655,385.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			104,538.00	97,875.00	-6.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,981,272.35	3,085,810.35	3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,981,272.35	3,085,810.35	3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,981,272.35	3,085,810.35	3.5%
2) Ending Balance, June 30 (E + F1e)			3,085,810.35	3,183,685.35	3.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,085,810.35	3,183,685.35	3.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
7710	State School Facilities Projects	3,085,810.35	3,183,685.35
Total, Restricted Balance		3,085,810.35	3,183,685.35

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	7,426,516.00	1,007,700.00	-86.4%
5) TOTAL, REVENUES			7,426,516.00	1,007,700.00	-86.4%
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	86,383.00	29,000.00	-66.4%
5) Services and Other Operating Expenditures		5000-5999	234,378.00	131,486.00	-43.9%
6) Capital Outlay		6000-6999	25,817,965.00	17,110,459.00	-33.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			26,138,726.00	17,270,945.00	-33.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(18,712,210.00)	(16,263,245.00)	-13.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,368,347.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			20,368,347.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,656,137.00	(16,263,245.00)	-1,082.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,208,355.13	36,864,492.13	4.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,208,355.13	36,864,492.13	4.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,208,355.13	36,864,492.13	4.7%
2) Ending Balance, June 30 (E + F1e)			36,864,492.13	20,601,247.13	-44.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	36,864,492.13	20,601,247.13	-44.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	36,864,492.13		
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			36,864,492.13		
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)			36,864,492.13		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	6,221,129.00	0.00	-100.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	917,000.00	912,000.00	-0.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	288,387.00	95,700.00	-66.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,426,516.00	1,007,700.00	-86.4%
TOTAL, REVENUES			7,426,516.00	1,007,700.00	-86.4%
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	1,992.00	6,000.00	201.2%
Noncapitalized Equipment		4400	84,391.00	23,000.00	-72.7%
TOTAL, BOOKS AND SUPPLIES			86,383.00	29,000.00	-66.4%
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	22,581.00	19,500.00	-13.6%
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	211,797.00	111,986.00	-47.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			234,378.00	131,486.00	-43.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	4,101,145.00	630,450.00	-84.6%
Buildings and Improvements of Buildings		6200	2,966,708.00	1,089,804.00	-63.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,539,814.00	249,104.00	-83.8%
Equipment Replacement		6500	17,210,298.00	15,141,101.00	-12.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			25,817,965.00	17,110,459.00	-33.7%
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			26,138,726.00	17,270,945.00	-33.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	20,368,347.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,368,347.00	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		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			20,368,347.00	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,426,516.00	1,007,700.00	-86.4%
5) TOTAL, REVENUES			7,426,516.00	1,007,700.00	-86.4%
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		26,138,726.00	17,270,945.00	-33.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			26,138,726.00	17,270,945.00	-33.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(18,712,210.00)	(16,263,245.00)	-13.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,368,347.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			20,368,347.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,656,137.00	(16,263,245.00)	-1,082.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,208,355.13	36,864,492.13	4.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,208,355.13	36,864,492.13	4.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,208,355.13	36,864,492.13	4.7%
2) Ending Balance, June 30 (E + F1e)			36,864,492.13	20,601,247.13	-44.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	36,864,492.13	20,601,247.13	-44.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	36,864,492.13	20,601,247.13
Total, Restricted Balance		36,864,492.13	20,601,247.13

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	8,668,355.00	8,488,355.00	-2.1%
5) TOTAL, REVENUES			8,668,355.00	8,488,355.00	-2.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	34,750.00	53,000.00	52.5%
6) Capital Outlay		6000-6999	13,519,648.00	11,000,000.00	-18.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,415,279.00	2,380,000.00	-1.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,969,677.00	13,433,000.00	-15.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,301,322.00)	(4,944,645.00)	-32.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,301,322.00)	(4,944,645.00)	-32.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	55,918,933.58	40,965,215.58	-26.7%
b) Audit Adjustments		9793	(7,652,396.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			48,266,537.58	40,965,215.58	-15.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,266,537.58	40,965,215.58	-15.1%
2) Ending Balance, June 30 (E + F1e)			40,965,215.58	36,020,570.58	-12.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	40,965,215.58	36,020,570.58	-12.1%
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	40,965,215.58		
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			40,965,215.58		
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)			40,965,215.58		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	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	2,360,227.00	2,180,227.00	-7.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	6,308,128.00	6,308,128.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,668,355.00	8,488,355.00	-2.1%
TOTAL, REVENUES			8,668,355.00	8,488,355.00	-2.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternativ e		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	34,750.00	53,000.00	52.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			34,750.00	53,000.00	52.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	13,519,648.00	11,000,000.00	-18.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			13,519,648.00	11,000,000.00	-18.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	620,279.00	545,000.00	-12.1%
Other Debt Service - Principal		7439	1,795,000.00	1,835,000.00	2.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,415,279.00	2,380,000.00	-1.5%
TOTAL, EXPENDITURES			15,969,677.00	13,433,000.00	-15.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	8,668,355.00	8,488,355.00	-2.1%
5) TOTAL, REVENUES			8,668,355.00	8,488,355.00	-2.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		13,551,648.00	11,050,000.00	-18.5%
9) Other Outgo	9000-9999	Except 7600-7699	2,418,029.00	2,383,000.00	-1.4%
10) TOTAL, EXPENDITURES			15,969,677.00	13,433,000.00	-15.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(7,301,322.00)	(4,944,645.00)	-32.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,301,322.00)	(4,944,645.00)	-32.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	55,918,933.58	40,965,215.58	-26.7%
b) Audit Adjustments		9793	(7,652,396.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			48,266,537.58	40,965,215.58	-15.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,266,537.58	40,965,215.58	-15.1%
2) Ending Balance, June 30 (E + F1e)			40,965,215.58	36,020,570.58	-12.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	40,965,215.58	36,020,570.58	-12.1%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	79,949.00	79,949.00	0.0%
4) Other Local Revenue		8600-8799	12,459,950.00	12,459,950.00	0.0%
5) TOTAL, REVENUES			12,539,899.00	12,539,899.00	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	11,840,499.00	11,840,499.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,840,499.00	11,840,499.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			699,400.00	699,400.00	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)			699,400.00	699,400.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,416,083.59	15,115,483.59	4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,416,083.59	15,115,483.59	4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,416,083.59	15,115,483.59	4.9%
2) Ending Balance, June 30 (E + F1e)			15,115,483.59	15,814,883.59	4.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	15,115,483.59	15,814,883.59	4.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	15,115,483.59		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			15,115,483.59		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			15,115,483.59		
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	79,949.00	79,949.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			79,949.00	79,949.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	10,950,728.00	10,950,728.00	0.0%
Unsecured Roll		8612	984,781.00	984,781.00	0.0%
Prior Years' Taxes		8613	67,086.00	67,086.00	0.0%
Supplemental Taxes		8614	224,204.00	224,204.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	191,268.00	191,268.00	0.0%
Interest		8660	41,883.00	41,883.00	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			12,459,950.00	12,459,950.00	0.0%
TOTAL, REVENUES			12,539,899.00	12,539,899.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	4,740,000.00	4,740,000.00	0.0%
Bond Interest and Other Service Charges		7434	7,100,499.00	7,100,499.00	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)			11,840,499.00	11,840,499.00	0.0%
TOTAL, EXPENDITURES			11,840,499.00	11,840,499.00	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	79,949.00	79,949.00	0.0%
4) Other Local Revenue		8600-8799	12,459,950.00	12,459,950.00	0.0%
5) TOTAL, REVENUES			12,539,899.00	12,539,899.00	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	11,840,499.00	11,840,499.00	0.0%
10) TOTAL, EXPENDITURES			11,840,499.00	11,840,499.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			699,400.00	699,400.00	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)			699,400.00	699,400.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,416,083.59	15,115,483.59	4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,416,083.59	15,115,483.59	4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,416,083.59	15,115,483.59	4.9%
2) Ending Balance, June 30 (E + F1e)			15,115,483.59	15,814,883.59	4.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	15,115,483.59	15,814,883.59	4.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	15,115,483.59	15,814,883.59
Total, Restricted Balance		15,115,483.59	15,814,883.59

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,571,444.00	4,571,444.00	0.0%
5) TOTAL, REVENUES			4,571,444.00	4,571,444.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	381,158.00	405,886.00	6.5%
3) Employee Benefits		3000-3999	183,407.00	212,910.00	16.1%
4) Books and Supplies		4000-4999	2,500.00	6,307.00	152.3%
5) Services and Other Operating Expenses		5000-5999	4,136,678.00	4,132,871.00	-0.1%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			4,703,743.00	4,757,974.00	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(132,299.00)	(186,530.00)	41.0%
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)			(132,299.00)	(186,530.00)	41.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	12,329,238.05	10,501,377.05	-14.8%
b) Audit Adjustments		9793	(1,695,562.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			10,633,676.05	10,501,377.05	-1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,633,676.05	10,501,377.05	-1.2%
2) Ending Net Position, June 30 (E + F1e)			10,501,377.05	10,314,847.05	-1.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	10,501,377.05	10,314,847.05	-1.8%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,501,377.05		
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			10,501,377.05		
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	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)			10,501,377.05		
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	50,000.00	50,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	4,521,444.00	4,521,444.00	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			4,571,444.00	4,571,444.00	0.0%
TOTAL, REVENUES			4,571,444.00	4,571,444.00	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	205,419.00	208,753.00	1.6%
Clerical, Technical and Office Salaries		2400	175,739.00	197,133.00	12.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			381,158.00	405,886.00	6.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	105,962.00	108,818.00	2.7%
OASDI/Medicare/Alternative		3301-3302	29,159.00	31,050.00	6.5%
Health and Welfare Benefits		3401-3402	43,521.00	67,968.00	56.2%
Unemployment Insurance		3501-3502	191.00	203.00	6.3%
Workers' Compensation		3601-3602	4,574.00	4,871.00	6.5%
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			183,407.00	212,910.00	16.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	207.00	New
Materials and Supplies		4300	2,500.00	6,100.00	144.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,500.00	6,307.00	152.3%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,318.00	2,910.00	-45.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	428,455.00	428,455.00	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	3,702,905.00	3,701,506.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			4,136,678.00	4,132,871.00	-0.1%
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			4,703,743.00	4,757,974.00	1.2%
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					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,571,444.00	4,571,444.00	0.0%
5) TOTAL, REVENUES			4,571,444.00	4,571,444.00	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		4,703,743.00	4,757,974.00	1.2%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			4,703,743.00	4,757,974.00	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(132,299.00)	(186,530.00)	41.0%
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)			(132,299.00)	(186,530.00)	41.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	12,329,238.05	10,501,377.05	-14.8%
b) Audit Adjustments		9793	(1,695,562.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			10,633,676.05	10,501,377.05	-1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,633,676.05	10,501,377.05	-1.2%
2) Ending Net Position, June 30 (E + F1e)			10,501,377.05	10,314,847.05	-1.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	10,501,377.05	10,314,847.05	-1.8%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	10,501,377.05	10,314,847.05
Total, Restricted Net Position		10,501,377.05	10,314,847.05

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,388,668.00	3,388,660.00	0.0%
5) TOTAL, REVENUES			3,388,668.00	3,388,660.00	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	350,000.00	350,000.00	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			350,000.00	350,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,038,668.00	3,038,660.00	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)			3,038,668.00	3,038,660.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	140,754,411.45	143,793,079.45	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			140,754,411.45	143,793,079.45	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			140,754,411.45	143,793,079.45	2.2%
2) Ending Net Position, June 30 (E + F1e)			143,793,079.45	146,831,739.45	2.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	143,793,079.45	146,831,739.45	2.1%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	143,793,079.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		9400			
11) TOTAL, ASSETS			143,793,079.45		
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)			143,793,079.45		
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	3,388,668.00	3,388,660.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,388,668.00	3,388,660.00	0.0%
TOTAL, REVENUES			3,388,668.00	3,388,660.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	350,000.00	350,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			350,000.00	350,000.00	0.0%
TOTAL, EXPENSES			350,000.00	350,000.00	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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,388,668.00	3,388,660.00	0.0%
5) TOTAL, REVENUES			3,388,668.00	3,388,660.00	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		350,000.00	350,000.00	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			350,000.00	350,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,038,668.00	3,038,660.00	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)			3,038,668.00	3,038,660.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	140,754,411.45	143,793,079.45	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			140,754,411.45	143,793,079.45	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			140,754,411.45	143,793,079.45	2.2%
2) Ending Net Position, June 30 (E + F1e)			143,793,079.45	146,831,739.45	2.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	143,793,079.45	146,831,739.45	2.1%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	30,923.62	30,950.56	32,125.41	30,566.82	30,566.82	31,215.88
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)	30,923.62	30,950.56	32,125.41	30,566.82	30,566.82	31,215.88
5. District Funded County Program ADA						
a. County Community Schools	1.53	2.83	2.83	2.83	2.83	2.83
b. Special Education-Special Day Class	.80	.80	.80	.80	.80	.80
c. Special Education-NPS/LCI						
d. Special Education Extended Year	.05	.05	.05	.05	.05	.05
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	3.92	4.68	4.68	4.68	4.68	4.68
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)	6.30	8.36	8.36	8.36	8.36	8.36
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	30,929.92	30,958.92	32,133.77	30,575.18	30,575.18	31,224.24
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

BEST NET CONSORTIUM
22 - Fontana Unified School District
Cash Flow Report - (Adopted Budget)

Major Range Description	Beginning Balance 7/1/2025	Month 7/31/2025	Month 7/31/2025	Month 9/30/2025	Month 10/31/2025	Month 11/30/2025	Month 12/31/2025	Month 1/31/2026
Fund 01 GENERAL FUND								
Fund Summary								
Balance Sheet								
Beginning Month Cash	-	325,152,481.72	318,824,411.44	304,551,433.23	316,839,051.57	316,153,234.90	311,326,718.06	413,238,151.63
Balance Sheet								
Revenue								
LCFF Principal Apportionment (8010 to 8019)	-	18,500,639.00	18,500,639.00	49,198,502.00	36,164,981.00	33,301,150.00	49,198,502.00	33,301,150.00
LCFF Property Taxes (8020 to 8079)	-	992,854.25	-	-	-	3,619,189.35	39,526,628.58	556,502.30
LCFF Miscellaneous Funds (8080 to 8099)	-	-	(381.00)	-	636,817.00	-	-	-
Federal Revenue (8100 to 8299)	-	1,771,696.81	2,109,654.74	7,502,853.74	(5,640,734.08)	3,733,266.14	24,466,465.53	5,489,286.83
Other State Revenue (8300 to 8599)	-	4,251,280.43	4,104,322.00	12,933,257.57	7,956,669.12	8,616,969.08	42,515,637.81	7,428,280.00
Other Local Revenue (8600 to 8799)	-	3,993,719.04	1,262,472.38	894,902.43	8,080,647.37	(1,986,879.99)	6,711,058.97	221,320.91
Total Revenue		29,510,189.53	25,976,707.12	70,529,515.74	47,198,380.41	47,283,694.58	162,418,292.89	46,996,540.04
Expenditure								
Certificated Salary (1000 to 1999)	-	-	6,893,776.14	17,693,227.66	22,201,299.09	23,322,001.95	27,747,660.44	22,383,012.46
Classified Salary (2000 to 2999)	-	4,922,610.62	7,973,640.84	7,284,866.73	8,017,816.91	8,139,223.58	10,211,682.54	8,155,932.54
Employee Benefit (3000 to 3999)	-	4,011,861.56	10,863,092.91	13,122,708.01	14,341,991.42	14,497,857.41	15,099,268.31	14,213,677.09
Books and Supplies (4000 to 4999)	-	266,572.33	1,925,762.14	7,021,994.49	2,704,208.39	2,111,434.57	950,039.07	905,819.09
Services and Operating Expenditures (5000 to 5999)	-	718,688.68	3,715,735.69	11,356,820.05	6,957,235.80	8,212,619.68	5,973,593.17	9,027,991.75
Capital Outlay (6000 to 6999)	-	53,183.00	8,297,363.65	4,215,192.28	(8,823,792.62)	1,630,502.31	576,980.94	1,145,780.71
Other Outgo (7100 to 7499)	-	11,711.00	11,118.90	180,043.34	(210,091.90)	17,442.58	17,416.26	(359,373.11)
Interfund Transfers Out (7600 to 7629)	-	-	-	-	-	-	-	-
Total Expenditure		9,984,627.19	39,680,490.27	60,874,852.56	45,188,667.09	57,931,082.08	60,576,640.73	55,472,840.53
Revenue Less Expense		19,525,562.34	(13,703,783.15)	9,654,663.18	2,009,713.32	(10,647,387.50)	101,841,652.16	(8,476,300.49)
Balance Sheet								
Assets								
Cash not in Treasury (9111 to 9199)	(3,107,895.00)	-	-	-	(3,307,895.00)	-	-	-
Accounts Receivable (9200 to 9299)	31,240,833.07	697,432.15	3,084,598.99	5,170,894.93	16,175,670.27	5,869,054.20	-	194,975.11
DUE FROM OTHER FUNDS (9310)	4,250,662.34	-	57.30	185,580.19	4,038,206.48	-	-	-
DUE FROM OTHER FUNDS SET-UP (9319)	-	-	-	-	-	-	-	-
Stores (9320 to 9329)	300,342.44	-	2,626.28	4,214.28	5,569.60	672.00	1,546.26	495.92
PREPAID EXPENDITURES (9330)	1,957,755.13	9,443.52	(37,760.49)	(222,964.53)	1,510,236.43	(34,308.59)	(11,244.42)	(326,819.25)
PREPAID HOLDING ACCOUNT (9331)	-	(5,935.10)	-	-	-	-	-	-
Total Assets	34,641,697.98	700,940.57	3,049,522.08	5,137,724.87	18,421,787.78	5,835,417.61	(9,698.16)	(131,348.22)
Liabilities								
Accounts Payables (9500 to 9559,9590 to 9599)	34,000,000.00	15,000,000.00	3,500,000.00	85,000.00	15,000,000.00	84,988.81	85,000.00	32,921.70
DUE TO OTHER FUNDS (9610)	-	-	-	235,751.33	3,952,254.03	-	-	-
DEFERRED REVENUE (9650)	-	-	-	2,020,539.81	2,145,313.39	-	-	-
Total Liabilities	34,000,000.00	15,000,000.00	3,500,000.00	2,341,291.14	21,097,567.42	84,988.81	85,000.00	32,921.70
Non Operating								
Suspense Accounts (9560 to 9589)	-	11,554,573.19	118,717.14	163,478.57	19,750.35	(70,441.86)	(164,479.57)	28,427.59
Total Non Operating	-	11,554,573.19	118,717.14	163,478.57	19,750.35	(70,441.86)	(164,479.57)	28,427.59
Balance Sheet		(25,853,632.62)	(569,195.06)	2,632,955.16	(2,695,529.99)	5,820,870.66	69,781.41	(192,697.51)
Net Increase/Decrease		(6,328,070.28)	(14,272,978.21)	12,287,618.34	(685,816.67)	(4,826,516.84)	101,911,433.57	(8,668,998.00)
Total Ending Cash Balance		318,824,411.44	304,551,433.23	316,839,051.57	316,153,234.90	311,326,718.06	413,238,151.63	404,569,153.63

Criteria: Report Summary Options = Fund Summary; Revised Budget As Of Date = 6/30/2025; Object Group by = SACS Format; Summarize = Fund; Separate Suspense Accounts = Y; Page Break by Summarize = Yes; Report Projection = Pric

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Month 2/28/2026	Month 3/31/2026	Month 4/30/2026	Month 5/31/2026	Month 6/30/2026	Accruals	Adjustments	Total	Ending Cash plus Accruals and Adjustments	Budget
404,569,153.63	388,755,642.58	363,811,774.80	362,630,937.42	376,681,963.16	-	-	-	341,581,272.11	-
31,333,816.00	48,143,828.00	31,333,816.00	31,333,816.00	38,163,677.16	12,016,820.84	-	430,491,337.00	12,016,820.84	430,491,337.00
755,693.38	1,573,598.54	6,405,433.58	27,134,254.94	(1,878,503.92)	(11,327,567.00)	-	67,358,084.00	(11,327,567.00)	67,358,084.00
-	-	(483.00)	-	-	(1,110,034.00)	-	(474,081.00)	(1,110,034.00)	(474,081.00)
32,719.80	7,988,209.73	98,787.97	4,836,598.62	375,902.84	(20,920,676.67)	-	31,844,032.00	(20,920,676.67)	31,844,032.00
10,853,486.09	(22,071,595.19)	7,097,564.86	7,462,926.50	5,000,000.00	28,062,202.73	-	124,211,001.00	28,062,202.73	124,211,001.00
194,214.57	985,802.63	4,673,317.84	7,825,098.89	(13,009,764.36)	(2,182,467.68)	-	17,663,443.00	(2,182,467.68)	17,663,443.00
43,169,929.84	36,619,843.71	49,608,437.25	78,592,694.95	28,651,311.72	4,538,278.22	-	671,093,816.00	4,538,278.22	671,093,816.00
22,220,232.97	23,234,487.57	23,617,280.45	23,156,189.50	22,098,917.67	25,562,604.10	-	260,130,690.00	25,562,604.10	260,130,690.00
7,992,487.65	8,445,764.43	8,284,274.57	8,384,344.57	6,251,207.68	3,270,781.34	-	97,334,634.00	3,270,781.34	97,334,634.00
14,525,774.21	15,800,509.22	15,199,250.90	14,667,229.79	41,363,729.74	16,688,949.43	-	204,395,900.00	16,688,949.43	204,395,900.00
1,294,369.23	1,222,414.66	1,465,101.63	2,006,366.63	4,657,385.42	9,791,498.35	-	36,322,966.00	9,791,498.35	36,322,966.00
10,478,768.86	11,049,211.70	6,620,520.89	9,376,798.19	13,481,065.80	19,206,872.74	-	116,175,923.00	19,206,872.74	116,175,923.00
2,620,688.60	309,812.58	(4,914,576.94)	6,943,146.50	5,958,444.75	(10,787,101.76)	-	7,225,624.00	(10,787,101.76)	7,225,624.00
(752.75)	(597.15)	(210,680.71)	(873.49)	(65,186.10)	(1,041,833.87)	-	(1,651,657.00)	(1,041,833.87)	(1,651,657.00)
-	-	-	-	146,656.00	(146,656.00)	-	-	(146,656.00)	-
59,131,568.77	60,061,603.01	50,061,170.79	64,533,201.69	93,892,220.96	62,545,114.33	-	719,934,080.00	62,545,114.33	719,934,080.00
(15,961,638.93)	(23,441,759.30)	(452,733.54)	14,059,493.26	(65,240,909.24)	(58,006,836.11)	-	(48,840,264.00)	(58,006,836.11)	-
-	-	-	-	200,000.00	-	-	(3,107,895.00)	-	-
42,707.42	-	5,500.00	-	-	-	-	31,240,833.07	-	-
26,818.37	-	-	-	-	-	-	4,250,662.34	-	-
-	-	-	-	-	-	-	-	-	-
(11,719.55)	1,850.60	3,415.55	-	291,671.50	-	-	300,342.44	-	-
(363,570.73)	(1,003,761.90)	(716,831.03)	(110,185.00)	3,265,521.12	-	-	1,957,755.13	-	-
-	-	-	-	5,935.10	-	-	-	-	-
(305,764.49)	(1,001,911.30)	(707,915.48)	(110,185.00)	3,763,127.72	-	-	34,641,697.98	-	-
76,663.15	7,433.98	144,301.55	(16,309.19)	-	-	-	98,166,575.33	-	-
-	-	-	-	-	-	(4,188,005.36)	-	(4,188,005.36)	-
-	-	-	-	-	-	(4,165,853.20)	-	(4,165,853.20)	-
76,663.15	7,433.98	144,301.55	(16,309.19)	-	-	(8,353,858.56)	34,000,000.00	(8,353,858.56)	-
(530,555.52)	492,763.20	(124,113.19)	(85,408.29)	(26,377,090.47)	-	14,974,378.86	-	14,974,378.86	-
(530,555.52)	492,763.20	(124,113.19)	(85,408.29)	(26,377,090.47)	-	14,974,378.86	-	14,974,378.86	-
148,127.88	(1,502,108.48)	(728,103.84)	(8,467.52)	30,140,218.19	-	(6,620,520.30)	641,697.98	(6,620,520.30)	-
(15,813,511.05)	(24,943,867.78)	(1,180,837.38)	14,051,025.74	(35,100,691.05)	(58,006,836.11)	(6,620,520.30)	(48,198,566.02)	(64,627,356.41)	-
388,755,642.58	363,811,774.80	362,630,937.42	376,681,963.16	341,581,272.11				276,953,915.70	

or Year Actuals Percentage; Fund = 01

BEST NET CONSORTIUM
22 - Fontana Unified School District
Cash Flow Report - (As of 6/30/2025)

Major Range Description	Beginning Balance 7/1/2024	Month 7/31/2024	Month 8/31/2024	Month 9/30/2024	Month 10/31/2024	Month 11/30/2024	Month 12/31/2024	Month 1/31/2025
Fund 01 GENERAL FUND								
Fund Summary								
Balance Sheet								
Beginning Month Cash	-	420,402,331.70	389,995,855.98	374,871,442.87	382,093,184.87	380,464,029.67	375,637,512.83	444,542,376.75
Balance Sheet								
Revenue								
LCFF Principal Apportionment (8010 to 8019)	-	18,500,639.00	18,500,639.00	49,198,502.00	36,164,981.00	33,301,150.00	49,198,502.00	33,301,150.00
LCFF Property Taxes (8020 to 8079)	-	992,854.25	-	-	-	3,619,189.35	39,526,628.58	556,502.30
LCFF Miscellaneous Funds (8080 to 8099)	-	-	(381.00)	-	636,817.00	-	-	-
Federal Revenue (8100 to 8299)	-	1,771,696.81	2,109,654.74	7,502,853.74	(5,640,734.08)	3,733,266.14	24,466,465.53	5,489,286.83
Other State Revenue (8300 to 8599)	-	4,251,280.43	4,104,322.00	12,933,257.57	7,956,669.12	8,616,969.08	42,515,637.81	7,428,280.00
Other Local Revenue (8600 to 8799)	-	3,993,719.04	1,262,472.38	894,902.43	8,080,647.37	(1,986,879.99)	6,711,058.97	221,320.91
Total Revenue		29,510,189.53	25,976,707.12	70,529,515.74	47,198,380.41	47,283,694.58	162,418,292.89	46,996,540.04
Expenditure								
Certificated Salary (1000 to 1999)	-	-	6,893,776.14	17,693,227.66	22,201,299.09	23,322,001.95	27,747,660.44	22,383,012.46
Classified Salary (2000 to 2999)	-	4,922,610.62	7,973,640.84	7,284,866.73	8,017,816.91	8,139,223.58	10,211,682.54	8,155,932.54
Employee Benefit (3000 to 3999)	-	4,011,861.56	10,863,092.91	13,122,708.01	14,341,991.42	14,497,857.41	15,099,268.31	14,213,677.09
Books and Supplies (4000 to 4999)	-	266,572.33	1,925,762.14	7,021,994.49	2,704,208.39	2,111,434.57	950,039.07	905,819.09
Services and Operating Expenditures (5000 to 5999)	-	718,688.68	3,715,735.69	11,356,820.05	6,957,235.80	8,212,619.68	5,973,593.17	9,027,991.75
Capital Outlay (6000 to 6999)	-	53,183.00	8,297,363.65	4,215,192.28	(8,823,792.62)	1,630,502.31	576,980.94	1,145,780.71
Other Outgo (7100 to 7499)	-	11,711.00	11,118.90	180,043.34	(210,091.90)	17,442.58	17,416.26	(359,373.11)
Interfund Transfers Out (7600 to 7629)	-	-	-	-	-	-	-	-
Total Expenditure		9,984,627.19	39,680,490.27	60,874,852.56	45,188,667.09	57,931,082.08	60,576,640.73	55,472,840.53
Revenue Less Expense		19,525,562.34	(13,703,783.15)	9,654,663.18	2,009,713.32	(10,647,387.50)	101,841,652.16	(8,476,300.49)
Balance Sheet								
Assets								
Cash not in Treasury (9111 to 9199)	(3,107,895.00)	-	-	-	(3,307,895.00)	-	-	-
Accounts Receivable (9200 to 9299)	31,240,833.07	697,432.15	3,084,598.99	5,170,894.93	16,175,670.27	5,869,054.20	-	194,975.11
DUE FROM OTHER FUNDS (9310)	4,250,662.34	-	57.30	185,580.19	4,038,206.48	-	-	-
DUE FROM OTHER FUNDS SET-UP (9319)	-	-	-	-	-	-	-	-
Stores (9320 to 9329)	300,342.44	-	2,626.28	4,214.28	5,569.60	672.00	1,546.26	495.92
PREPAID EXPENDITURES (9330)	1,957,755.13	9,443.52	(37,760.49)	(222,964.53)	1,510,236.43	(34,308.59)	(11,244.42)	(326,819.25)
PREPAID HOLDING ACCOUNT (9331)	-	(5,935.10)	-	-	-	-	-	-
Total Assets	34,641,697.98	700,940.57	3,049,522.08	5,137,724.87	18,421,787.78	5,835,417.61	(9,698.16)	(131,348.22)
Liabilities								
Accounts Payables (9500 to 9559,9590 to 9599)	98,166,575.33	39,078,405.44	4,351,434.90	5,150,876.34	15,943,338.53	84,988.81	33,091,569.65	32,921.70
DUE TO OTHER FUNDS (9610)	4,188,005.36	-	-	235,751.33	3,952,254.03	-	-	-
DEFERRED REVENUE (9650)	4,165,853.20	-	-	2,020,539.81	2,145,313.39	-	-	-
Total Liabilities	106,520,433.89	39,078,405.44	4,351,434.90	7,407,167.48	22,040,905.95	84,988.81	33,091,569.65	32,921.70
Non Operating								
Suspense Accounts (9560 to 9589)	-	11,554,573.19	118,717.14	163,478.57	19,750.35	(70,441.86)	(164,479.57)	28,427.59
Total Non Operating	-	11,554,573.19	118,717.14	163,478.57	19,750.35	(70,441.86)	(164,479.57)	28,427.59
Balance Sheet		(49,932,038.06)	(1,420,629.96)	(2,432,921.18)	(3,638,868.52)	5,820,870.66	(32,936,788.24)	(192,697.51)
Net Increase/Decrease		(30,406,475.72)	(15,124,413.11)	7,221,742.00	(1,629,155.20)	(4,826,516.84)	68,904,863.92	(8,668,998.00)
Total Ending Cash Balance		389,995,855.98	374,871,442.87	382,093,184.87	380,464,029.67	375,637,512.83	444,542,376.75	435,873,378.75

Criteria: Report Summary Options = Fund Summary; Revised Budget As Of Date = 6/30/2025; Object Group by = SACS Format; Summarize = Fund; Separate Suspense Accounts = Y; Page Break by Summarize = Yes; Report Projection = Pric

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Month 2/28/2025	Month 3/31/2025	Month 4/30/2025	Month 5/31/2025	Month 6/30/2025	Accruals	Adjustments	Total	Ending Cash plus Accruals and Adjustments	Budget
435,873,378.75	419,861,426.97	394,917,559.19	374,023,759.81	388,074,785.55	-	-	-	355,961,808.11	-
31,333,816.00	48,143,828.00	31,333,816.00	31,333,816.00		35,666,988.00	-	415,977,827.00	35,666,988.00	415,977,827.00
755,693.38	1,573,598.54	6,405,433.58	27,134,254.94		(1,878,503.92)	-	78,685,651.00	(1,878,503.92)	78,685,651.00
-	-	(483.00)	-	-	(1,096,901.00)	-	(460,948.00)	(1,096,901.00)	(460,948.00)
32,719.80	7,988,209.73	98,787.97	4,836,598.62	15,697.81	4,161,000.36	-	56,565,504.00	4,161,000.36	56,565,504.00
10,853,486.09	(22,071,595.19)	7,097,564.86	7,462,926.50		35,023,961.73	-	126,172,760.00	35,023,961.73	126,172,760.00
194,214.57	985,802.63	4,673,317.84	7,825,098.89	7,316.60	(4,387,708.64)	-	28,475,283.00	(4,387,708.64)	28,475,283.00
43,169,929.84	36,619,843.71	49,608,437.25	78,592,694.95	23,014.41	67,488,836.53	-	705,416,077.00	67,488,836.53	705,416,077.00
22,220,232.97	23,234,487.57	23,617,280.45	23,156,189.50	22,098,917.67	24,920,056.10	-	259,488,142.00	24,920,056.10	259,488,142.00
7,992,487.65	8,445,764.43	8,284,274.57	8,384,344.57	6,251,207.68	852,437.41	-	94,916,290.07	852,437.41	94,916,290.07
14,525,774.21	15,800,509.22	15,199,250.90	14,667,229.79	9,725,209.08	41,979,453.09	-	198,047,883.00	41,979,453.09	198,047,883.00
1,294,369.23	1,222,414.66	1,465,101.63	2,006,366.63	4,657,385.42	(35,653.65)	-	26,495,814.00	(35,653.65)	26,495,814.00
10,478,768.86	11,049,211.70	6,620,520.89	9,376,798.19	13,481,065.80	6,045,648.74	-	103,014,699.00	6,045,648.74	103,014,699.00
2,620,688.60	309,812.58	(4,914,576.94)	6,943,146.50	5,958,444.75	9,931,230.24	-	27,943,956.00	9,931,230.24	27,943,956.00
(752.75)	(597.15)	(210,680.71)	(873.49)	(65,186.10)	779,334.13	-	169,511.00	779,334.13	169,511.00
-	-	19,712,962.00	-	146,656.00	(1,148,722.00)	-	18,710,896.00	(1,148,722.00)	18,710,896.00
59,131,568.77	60,061,603.01	69,774,132.79	64,533,201.69	62,253,700.30	83,323,784.06	-	728,787,191.07	83,323,784.06	728,787,191.07
(15,961,638.93)	(23,441,759.30)	(20,165,695.54)	14,059,493.26	(62,230,685.89)	(15,834,947.53)	-	(23,371,114.07)	(15,834,947.53)	
-	-	-	-	200,000.00	-	-	(3,107,895.00)	-	-
42,707.42	-	5,500.00	-	-	-	-	31,240,833.07	-	-
26,818.37	-	-	-	-	-	-	4,250,662.34	-	-
-	-	-	-	-	-	-	-	-	-
(11,719.55)	1,850.60	3,415.55	-	291,671.50	-	-	300,342.44	-	-
(363,570.73)	(1,003,761.90)	(716,831.03)	(110,185.00)	3,265,521.12	-	-	1,957,755.13	-	-
-	-	-	-	5,935.10	-	-	-	-	-
(305,764.49)	(1,001,911.30)	(707,915.48)	(110,185.00)	3,763,127.72	-	-	34,641,697.98	-	-
275,103.88	7,433.98	144,301.55	(16,309.19)	22,509.74	-	0.00	98,166,575.33	0.00	-
-	-	-	-	-	-	-	4,188,005.36	-	-
-	-	-	-	-	-	-	4,165,853.20	-	-
275,103.88	7,433.98	144,301.55	(16,309.19)	22,509.74	-	0.00	106,520,433.89	0.00	-
(530,555.52)	492,763.20	(124,113.19)	(85,408.29)	(26,377,090.47)	-	14,974,378.86	-	14,974,378.86	-
(530,555.52)	492,763.20	(124,113.19)	(85,408.29)	(26,377,090.47)	-	14,974,378.86	-	14,974,378.86	-
(50,312.85)	(1,502,108.48)	(728,103.84)	(8,467.52)	30,117,708.45	-	(14,974,378.86)	(71,878,735.91)	(14,974,378.86)	
(16,011,951.78)	(24,943,867.78)	(20,893,799.38)	14,051,025.74	(32,112,977.44)	(15,834,947.53)	(14,974,378.86)	(95,249,849.98)	(30,809,326.39)	
419,861,426.97	394,917,559.19	374,023,759.81	388,074,785.55	355,961,808.11				325,152,481.72	

or Year Actuals Percentage; Fund = 01

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:	\$	4,521,444.00
Less: Amount of total liabilities reserved in budget:	\$	4,521,444.00
Estimated accrued but unfunded liabilities:	\$	0.00

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

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

Signed

Date of Meeting:

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name:

Title:

For additional information on this certification, please contact:

Name: Jonathan Dunn

Title: Executive Director, Fiscal Services

Telephone: 909-357-5000 x 29145

E-mail: Jonathan.Dunn@Fusd.net

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	497,375,340.00	2.25%	508,585,703.00	1.44%	515,893,994.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	11,701,190.00	-1.01%	11,582,506.00	-1.00%	11,466,195.00
4. Other Local Revenues	8600-8799	11,502,712.00	-43.47%	6,502,712.00	0.00%	6,502,712.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(81,067,812.00)	3.53%	(83,932,680.00)	6.57%	(89,445,243.00)
6. Total (Sum lines A1 thru A5c)		439,511,430.00	0.73%	442,738,241.00	0.38%	444,417,658.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				201,333,052.00		204,588,915.00
b. Step & Column Adjustment				3,255,863.00		3,068,834.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	201,333,052.00	1.62%	204,588,915.00	1.50%	207,657,749.00
2. Classified Salaries						
a. Base Salaries				67,079,460.00		68,085,652.00
b. Step & Column Adjustment				1,006,192.00		1,021,285.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	67,079,460.00	1.50%	68,085,652.00	1.50%	69,106,937.00
3. Employee Benefits	3000-3999	133,112,489.00	2.95%	137,038,112.00	3.45%	141,760,128.00
4. Books and Supplies	4000-4999	17,453,667.00	0.00%	17,453,667.00	0.00%	17,453,667.00
5. Services and Other Operating Expenditures	5000-5999	50,483,241.00	0.00%	50,483,241.00	0.00%	50,483,241.00
6. Capital Outlay	6000-6999	837,815.00	0.00%	837,815.00	0.00%	837,815.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	140,000.00	0.00%	140,000.00	0.00%	140,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(11,138,501.00)	0.00%	(11,138,501.00)	0.00%	(11,138,501.00)
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)		459,301,223.00	1.78%	467,488,901.00	1.88%	476,301,036.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(19,789,793.00)		(24,750,660.00)		(31,883,378.00)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		201,300,403.75		181,510,610.75		156,759,950.75
2. Ending Fund Balance (Sum lines C and D1)		181,510,610.75		156,759,950.75		124,876,572.75
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	4,729,954.00		4,729,955.00		4,729,955.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	78,500,000.00		122,926,582.00		91,054,603.00
d. Assigned	9780	69,483,293.75				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	28,797,363.00		29,103,413.75		29,092,014.75
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		181,510,610.75		156,759,950.75		124,876,572.75
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	28,797,363.00		29,103,413.75		29,092,014.75
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		28,797,363.00		29,103,413.75		29,092,014.75
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	31,844,032.00	1.33%	32,266,644.00	0.03%	32,275,096.00
3. Other State Revenues	8300-8599	112,509,811.00	-0.16%	112,328,209.00	-0.04%	112,278,274.00
4. Other Local Revenues	8600-8799	6,160,731.00	-18.16%	5,041,680.00	0.00%	5,041,680.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	81,067,812.00	3.53%	83,932,680.00	6.57%	89,445,243.00
6. Total (Sum lines A1 thru A5c)		231,582,386.00	0.86%	233,569,213.00	2.34%	239,040,293.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				58,797,638.00		59,513,736.00
b. Step & Column Adjustment				716,098.00		941,182.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	58,797,638.00	1.22%	59,513,736.00	1.58%	60,454,918.00
2. Classified Salaries						
a. Base Salaries				30,255,174.00		30,566,731.00
b. Step & Column Adjustment				311,557.00		458,501.00
c. Cost-of-Living Adjustment						(1,467,954.00)
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	30,255,174.00	1.03%	30,566,731.00	-3.30%	29,557,278.00
3. Employee Benefits	3000-3999	71,283,411.00	2.02%	72,724,322.00	-1.53%	71,613,256.00
4. Books and Supplies	4000-4999	18,869,299.00	-9.54%	17,069,637.00	-25.06%	12,791,783.00
5. Services and Other Operating Expenditures	5000-5999	65,692,682.00	-2.21%	64,239,755.00	-6.84%	59,846,858.00
6. Capital Outlay	6000-6999	6,387,809.00	3.88%	6,635,434.00	11.35%	7,388,455.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	9,346,844.00	0.00%	9,346,844.00	0.00%	9,346,844.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		260,632,857.00	-0.21%	260,096,459.00	-3.50%	250,999,392.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(29,050,471.00)		(26,527,246.00)		(11,959,099.00)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		123,852,077.97		94,801,606.97		68,274,360.97
2. Ending Fund Balance (Sum lines C and D1)		94,801,606.97		68,274,360.97		56,315,261.97
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	94,801,606.97		68,274,360.97		56,315,261.97
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	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		94,801,606.97		68,274,360.97		56,315,261.97
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.						

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	497,375,340.00	2.25%	508,585,703.00	1.44%	515,893,994.00
2. Federal Revenues	8100-8299	31,844,032.00	1.33%	32,266,644.00	0.03%	32,275,096.00
3. Other State Revenues	8300-8599	124,211,001.00	-0.24%	123,910,715.00	-0.13%	123,744,469.00
4. Other Local Revenues	8600-8799	17,663,443.00	-34.64%	11,544,392.00	0.00%	11,544,392.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		671,093,816.00	0.78%	676,307,454.00	1.06%	683,457,951.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				260,130,690.00		264,102,651.00
b. Step & Column Adjustment				3,971,961.00		4,010,016.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	260,130,690.00	1.53%	264,102,651.00	1.52%	268,112,667.00
2. Classified Salaries						
a. Base Salaries				97,334,634.00		98,652,383.00
b. Step & Column Adjustment				1,317,749.00		1,479,786.00
c. Cost-of-Living Adjustment				0.00		(1,467,954.00)
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	97,334,634.00	1.35%	98,652,383.00	0.01%	98,664,215.00
3. Employee Benefits	3000-3999	204,395,900.00	2.63%	209,762,434.00	1.72%	213,373,384.00
4. Books and Supplies	4000-4999	36,322,966.00	-4.95%	34,523,304.00	-12.39%	30,245,450.00
5. Services and Other Operating Expenditures	5000-5999	116,175,923.00	-1.25%	114,722,996.00	-3.83%	110,330,099.00
6. Capital Outlay	6000-6999	7,225,624.00	3.43%	7,473,249.00	10.08%	8,226,270.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	140,000.00	0.00%	140,000.00	0.00%	140,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,791,657.00)	0.00%	(1,791,657.00)	0.00%	(1,791,657.00)
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)		719,934,080.00	1.06%	727,585,360.00	-0.04%	727,300,428.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(48,840,264.00)		(51,277,906.00)		(43,842,477.00)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		325,152,481.72		276,312,217.72		225,034,311.72
2. Ending Fund Balance (Sum lines C and D1)		276,312,217.72		225,034,311.72		181,191,834.72
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	4,729,954.00		4,729,955.00		4,729,955.00
b. Restricted	9740	94,801,606.97		68,274,360.97		56,315,261.97
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	78,500,000.00		122,926,582.00		91,054,603.00
d. Assigned	9780	69,483,293.75		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	28,797,363.00		29,103,413.75		29,092,014.75
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		276,312,217.72		225,034,311.72		181,191,834.72
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	28,797,363.00		29,103,413.75		29,092,014.75
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		28,797,363.00		29,103,413.75		29,092,014.75
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.00%		4.00%		4.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		30,566.82		30,142.33		30,163.41
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		719,934,080.00		727,585,360.00		727,300,428.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		719,934,080.00		727,585,360.00		727,300,428.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2.00%		2.00%		2.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		14,398,681.60		14,551,707.20		14,546,008.56
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)		14,398,681.60		14,551,707.20		14,546,008.56
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

36 67710 0000000
Form SIAB
G8B11NTEJU(2025-26)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(229,620.00)	0.00	(1,791,657.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	46,600.00	0.00	125,022.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	42,600.00	0.00	507,639.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(9,580.00)	1,158,996.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	150,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	239,200.00	(239,200.00)	1,791,657.00	(1,791,657.00)	0.00	0.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	30,567	
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	33,621	34,353		
Charter School				
Total ADA	33,621	34,353	N/A	Met
Second Prior Year (2023-24)				
District Regular		33,295		
Charter School	33,303			
Total ADA	33,303	33,295	0.0%	Met
First Prior Year (2024-25)				
District Regular	32,138	32,125		
Charter School		0		
Total ADA	32,138	32,125	0.0%	Met
Budget Year (2025-26)				
District Regular	31,216			
Charter School	0			
Total ADA	31,216			

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	33,668	34,170		
Charter School				
Total Enrollment	33,668	34,170	N/A	Met
Second Prior Year (2023-24)				
District Regular	33,508	33,410		
Charter School				
Total Enrollment	33,508	33,410	0.3%	Met
First Prior Year (2024-25)				
District Regular	32,373	32,794		
Charter School				
Total Enrollment	32,373	32,794	N/A	Met
Budget Year (2025-26)				
District Regular	31,846			
Charter School				
Total Enrollment	31,846			

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	31,573	34,170	
Charter School		0	
Total ADA/Enrollment	31,573	34,170	92.4%
Second Prior Year (2023-24)			
District Regular	31,260	33,410	
Charter School	0		
Total ADA/Enrollment	31,260	33,410	93.6%
First Prior Year (2024-25)			
District Regular	30,924	32,794	
Charter School			
Total ADA/Enrollment	30,924	32,794	94.3%
Historical Average Ratio:			93.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.9%

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	30,567	31,846		
Charter School	0			
Total ADA/Enrollment	30,567	31,846	96.0%	Not Met
1st Subsequent Year (2026-27)				
District Regular	30,142	31,549		
Charter School				
Total ADA/Enrollment	30,142	31,549	95.5%	Not Met
2nd Subsequent Year (2027-28)				
District Regular	30,163	31,464		
Charter School				
Total ADA/Enrollment	30,163	31,464	95.9%	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)

Increased ADA % to include new school openings not included in enrollment projections.

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)	32,133.77	31,224.24	30,909.05	30,559.23
b. Prior Year ADA (Funded)		32,133.77	31,224.24	30,909.05
c. Difference (Step 1a minus Step 1b)		(909.53)	(315.19)	(349.82)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(2.83%)	(1.01%)	(1.13%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		494,202,530.00	497,375,340.00	508,585,703.00
b1. COLA percentage		2.30%	3.00%	2.80%
b2. COLA amount (proxy for purposes of this criterion)		11,366,658.19	14,921,260.20	14,240,399.68
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		2.30%	3.00%	2.80%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		(.53%)	1.99%	1.67%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-1.53% to 0.47%	0.99% to 2.99%	0.67% to 2.67%

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)	78,685,651.00	67,358,084.00	29,383,280.00	29,383,280.00
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)	494,663,478.00	497,849,421.00	509,606,670.00	518,402,587.00
District's Projected Change in LCFF Revenue:		.64%	2.36%	1.73%
LCFF Revenue Standard		-1.53% to 0.47%	0.99% to 2.99%	0.67% to 2.67%
Status:		Not 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 NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

Decreasing enrollment offsetting COLA.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2022-23)	376,985,839.16	427,839,647.28	88.1%
Second Prior Year (2023-24)	383,670,608.98	436,513,713.63	87.9%
First Prior Year (2024-25)	382,034,865.00	434,679,760.00	87.9%
Historical Average Ratio:			88.0%
	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.0% to 91.0%	85.0% to 91.0%	85.0% to 91.0%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2025-26)	401,525,001.00	459,301,223.00	87.4%	Met
1st Subsequent Year (2026-27)	409,712,679.00	467,488,901.00	87.6%	Met
2nd Subsequent Year (2027-28)	418,524,814.00	476,301,036.00	87.9%	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 MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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):	(.53%)	1.99%	1.67%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.53% to 9.47%	-8.01% to 11.99%	-8.33% to 11.67%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.53% to 4.47%	-3.01% to 6.99%	-3.33% to 6.67%

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)	56,565,504.00		
Budget Year (2025-26)	31,844,032.00	(43.70%)	Yes
1st Subsequent Year (2026-27)	32,266,644.00	1.33%	No
2nd Subsequent Year (2027-28)	32,275,096.00	.03%	No

Explanation:
(required if Yes)

2024-25 is the final year of ESSER funding.

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

First Prior Year (2024-25)	126,172,760.00		
Budget Year (2025-26)	124,211,001.00	(1.55%)	No
1st Subsequent Year (2026-27)	123,910,715.00	(.24%)	No
2nd Subsequent Year (2027-28)	123,744,469.00	(.13%)	No

Explanation:
(required if Yes)

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

First Prior Year (2024-25)	28,475,283.00		
Budget Year (2025-26)	17,663,443.00	(37.97%)	Yes
1st Subsequent Year (2026-27)	11,544,392.00	(34.64%)	Yes
2nd Subsequent Year (2027-28)	11,544,392.00	0.00%	No

Explanation:
(required if Yes)

Interest revenue accounting for in current year but not budgeted in out years.

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

First Prior Year (2024-25)	26,495,814.00		
Budget Year (2025-26)	36,322,966.00	37.09%	Yes
1st Subsequent Year (2026-27)	34,523,304.00	(4.95%)	Yes
2nd Subsequent Year (2027-28)	30,245,450.00	(12.39%)	Yes

Explanation:
(required if Yes)

Site and LCAP is fully budgeted along with increased spending in learning recovery grants.

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

First Prior Year (2024-25)	103,014,699.00		
Budget Year (2025-26)	116,175,923.00	12.78%	Yes
1st Subsequent Year (2026-27)	114,722,996.00	(1.25%)	No
2nd Subsequent Year (2027-28)	110,330,099.00	(3.83%)	Yes

Explanation:
(required if Yes)

Site and LCAP is fully budgeted along with increased spending in learning recovery grants.

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	Status
		Over Previous Year	

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2024-25)	211,213,547.00		
Budget Year (2025-26)	173,718,476.00	(17.75%)	Not Met
1st Subsequent Year (2026-27)	167,721,751.00	(3.45%)	Met
2nd Subsequent Year (2027-28)	167,563,957.00	(.09%)	Met

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

First Prior Year (2024-25)	129,510,513.00		
Budget Year (2025-26)	152,498,889.00	17.75%	Not Met
1st Subsequent Year (2026-27)	149,246,300.00	(2.13%)	Met
2nd Subsequent Year (2027-28)	140,575,549.00	(5.81%)	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)

2024-25 is the final year of ESSER funding.

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

Explanation:
Other Local Revenue

Interest revenue accounting for in current year but not budgeted in out years.

(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)

Site and LCAP is fully budgeted along with increased spending in learning recovery grants.

Explanation:

Services and Other Exps

(linked from 6B
if NOT met)

Site and LCAP is fully budgeted along with increased spending in learning recovery grants.

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?

No

- 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)

695,490,514.00

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

0.00

3% Required

Budgeted Contribution¹

Minimum Contribution
(Line 2c times 3%)

to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

695,490,514.00

20,864,715.42

21,740,855.00

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

Explanation:

(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2022-23)	Second Prior Year (2023-24)	First Prior Year (2024-25)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	25,790,125.33	29,151,488.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	29,963,435.38	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(242,640.00)	(.50)
e. Available Reserves (Lines 1a through 1d)	29,963,435.38	25,547,485.33	29,151,487.50
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	624,005,804.69	644,753,133.79	728,787,191.07
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)	624,005,804.69	644,753,133.79	728,787,191.07
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	4.8%	4.0%	4.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.6%	1.3%	1.3%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2022-23)	10,486,694.47	431,065,216.28	N/A	Met
Second Prior Year (2023-24)	36,685,409.52	436,513,844.63	N/A	Met
First Prior Year (2024-25)	(4,537,694.00)	454,539,378.00	1.0%	Met
Budget Year (2025-26) (Information only)	(19,789,793.00)	459,301,223.00		

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)	165,341,292.27	161,810,747.76	2.1%	Not Met
Second Prior Year (2023-24)	169,046,786.76	169,152,688.23	N/A	Met
First Prior Year (2024-25)	196,791,923.23	205,838,097.75	N/A	Met
Budget Year (2025-26) (Information only)	201,300,403.75			

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)

Settlements paid out in 22/23 along with additional LCAP expenditures.

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2025-26)	337,441,212.46		Met

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

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

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

Explanation:

(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	30,567	30,142	30,163
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

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

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

No

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

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

b. Special Education Pass-through Funds

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

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	719,934,080.00	727,585,360.00	727,300,428.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	719,934,080.00	727,585,360.00	727,300,428.00

4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	14,398,681.60	14,551,707.20	14,546,008.56
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)	14,398,681.60	14,551,707.20	14,546,008.56

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
0.00		
28,797,363.00	29,103,413.75	29,092,014.75
0.00	0.00	0.00
0.00	0.00	0.00
0.00		
0.00		
0.00		
28,797,363.00	29,103,413.75	29,092,014.75
4.00%	4.00%	4.00%
14,398,681.60	14,551,707.20	14,546,008.56
Met	Met	Met

District's Reserve Standard

(Section 10B, Line 7):

Status:

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2024-25)	(75,479,889.00)			
Budget Year (2025-26)	(81,067,812.00)	5,587,923.00	7.4%	Met
1st Subsequent Year (2026-27)	(83,932,680.00)	2,864,868.00	3.5%	Met
2nd Subsequent Year (2027-28)	(89,445,243.00)	5,512,563.00	6.6%	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)	19,859,618.00			
Budget Year (2025-26)	0.00	(19,859,618.00)	(100.0%)	Not Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

- 1b. 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)

One time transfer to Fund 40 to offset ESSER spending on teacher salaries.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2025
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation	11	CFD Resources - Fund 49 & 52	CFD Resources - Fund 49 - 52	15,350,000
General Obligation Bonds	22	Bond and Interest Redemption Fund	Bond and Interest Redemption Fund	253,334,839
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		All Funds with Pay roll	All Funds with Pay roll	4,767,432

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

TOTAL:				273,452,271

Type of Commitment (continued)	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases	104,326			
Certificates of Participation	2,421,575	2,380,000	2,404,600	2,312,500
General Obligation Bonds	12,632,037	13,229,816	13,860,078	14,509,418
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	15,157,938	15,609,816	16,264,678	16,821,918
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)

Bond Increase will be paid out of fund 51.

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?

Yes

b. Do benefits continue past age 65?

Yes

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

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

Actuarial

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

Self-Insurance Fund	Governmental Fund
101,857,499	0

- 4 OPEB Liabilities

a. Total OPEB liability

190,493,584.00

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

101,857,499.00

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

88,636,085.00

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

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

15,005,352.00

15,417,999.00

15,841,994.00

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

15,005,352.00

15,417,999.00

15,841,994.00

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

8,693,360.00

8,364,478.00

8,289,235.00

d. Number of retirees receiving OPEB benefits

770.00

770.00

770.00

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

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

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

Yes

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

FUSD has been self-funded since March 1st, 1993, for the first \$750,000. Claims are administered in hour and uses an actuarial for basis of evaluation.

3. Self-Insurance Liabilities

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

8,497,051.00

0.00

4. Self-Insurance Contributions

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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
0.00	0.00	0.00
4,533,149.00	4,533,149.00	4,533,149.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full - time - equivalent(FTE) positions	2,011	1,991	1,991	1,991

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from
prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

2,356,352

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

Yes	Yes	Yes
0	0	0
100.0%	100.0%	100.0%
7.0%	6.5%	6.5%

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		

--

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

Certificated (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
0	0	0
1.5%	1.5%	1.5%

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

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

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

Yes	Yes	Yes
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	1,759	1,752	1,752	1,752

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

1,109,156

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

7. Amount included for any tentative salary schedule increases

0 0 0

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

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
100.0%	100.0%	100.0%
7.0%	6.5%	6.5%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Classified (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
1.5%	1.5%	1.5%

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

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	Yes	Yes
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	361	360	360	360

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

611,342

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

4. Amount included for any tentative salary schedule increases

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Yes	Yes	Yes
100.0%	100.0%	100.0%
7.0%	6.5%	6.5%

Management/Supervisor/Confidential

Step and Column Adjustments

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

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Yes	Yes	Yes
1.5%	1.5%	1.5%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Yes	Yes	Yes
7.0%	6.5%	6.5%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 25, 2025

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
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

Budget, July 1
Budget 2025-26
Technical Review Checks
Phase - All
Display - Exceptions Only

Fontana Unified

San Bernardino County

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

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

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

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

EXPORT VALIDATION CHECKS

CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)

Exception

Explanation: Separate Cash Flow provided.

Budget, July 1
Estimated Actuals 2024-25
Technical Review Checks
Phase - All
Display - Exceptions Only

Fontana Unified

San Bernardino County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHK-RESOURCExOBJECTB - (Informational) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3213-0-0000-0000-9791	3213	9791	\$121.93
01-3213-1-0000-0000-9791	3213	9791	(\$121.93)

SUPPLEMENTAL CHECKS

DEBT-ACTIVITY - (Informational) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types: **Exception**

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOVSUBSCRIPT.LIAB.9660	\$646,207.00	\$646,207.00
DEBT.GOVOTH.DEBT.9669	\$5,579,205.42	\$5,579,205.42